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Performance Audit Report

ENGIE

Gas Trading Licence (GTL16)

Audit Report

August 2025

Strictly private and confidential

Disclaimer

This report has been prepared by PricewaterhouseCoopers (PwC) for the use and benefit of IPower Pty Ltd (ABN 49 111 267 228) and IPower 2 Pty Ltd (ABN 24 070 374 293) (trading in partnership as "ENGIE"), in accordance with and for the purpose set out in our engagement letter with ENGIE dated 25 February 2025 and section Use of our report. In doing so, PwC has acted exclusively for ENGIE and considered no-one else's interests.

We accept no responsibility, duty or liability:

- to anyone other than ENGIE in connection with this report
- to ENGIE for the consequences of using or relying on it for a purpose other than that referred to above.

PwC make no representation concerning the appropriateness of this report for anyone other than ENGIE. If anyone other than ENGIE chooses to use or rely on it, they do so at their own risk.

This disclaimer applies:

- to the maximum extent permitted by law and, without limitation, to liability arising in negligence or under statute; and
- even if we consent to anyone other than ENGIE receiving or using this report.

PwC's Liability is limited by a scheme approved under Professional Standards legislation.

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Private and Confidential
Jamie Lowe
Head of Regulation and Compliance
IPower Pty Ltd and IPower 2 Pty Ltd (trading in partnership as 'ENGIE')
Level 23, 2 Southbank Boulevard,
Southbank, Naarm, VIC 3006

12 August 2025

Dear Jamie,

Re: ENGIE: Independent reasonable assurance engagement on 2025 Gas Trading Licence 16 (GTL16) and Compendium of Gas Customer Licence Obligations ("Performance Audit" or "Audit")

We have completed the Gas Trading Licence 16 (GTL16) Performance Audit ("Audit") for IPower Pty Ltd (ABN 49 111 267 228) and IPower 2 Pty Ltd (ABN 24 070 374 293) (trading in partnership as 'ENGIE') for the period 1 March 2022 to 28 February 2025 and are pleased to submit our report to you. This Audit was performed in accordance with our engagement letter dated 25 February 2025 and approved Audit Plan dated 10 April 2025.

I confirm that this report is an accurate presentation of the findings and qualified opinions from our audit procedures. If you have any questions or wish to discuss anything raised in the report, please contact me on 03 8603 1000.

Yours sincerely,

[redacted]

PricewaterhouseCoopers

Nick Burjorjee
Partner

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Contents

1 Independent assurance report

Independent assurance report on ENGIE GTL16 Performance Audit 2025

To Board of Directors, IPower Pty Ltd & IPower 2 Pty Ltd (trading as ENGIE)

Scope

In accordance with our engagement letter dated 25 February 2025, we were engaged by IPower Pty Ltd (ABN 49 111 267 228) and IPower 2 Pty Ltd (ABN 24 070 374 293) (trading in partnership as 'ENGIE') to perform a reasonable assurance engagement in respect of ENGIE's compliance with the Gas Trading Licence (GTL16) and Compendium of Gas Customer Licence Obligations ("Licence Conditions") for the period 1 March 2022 to 28 February 2025. The Economic Regulation Authority ("ERA") Audit and Review Guidelines: Electricity and Gas Licences ("the Guidelines") outline the ERA's requirements for conducting performance audits of gas licence holders.

Qualified Opinion

We have undertaken a reasonable assurance engagement on ENGIE's compliance with the Licence Conditions, in all material respects, for the period 1 March 2022 to 28 February 2025.

In our opinion, except for the matter(s) described in the Basis for qualified opinion paragraph below, ENGIE has complied, in all material respects, with the Gas Trading Licence 16 (GTL16) and the relevant Compendium of Gas Customer Licence Obligations throughout the specified period 1 March 2022 to 28 February 2025 ("specified period").

Basis for Qualified Opinion

Our procedures identified instances of material non-compliance with the Licence Conditions throughout the period 1 March 2022 to 28 February 2025, as detailed below. In addition, ENGIE self-identified two non-compliances with the Licence Conditions, which were reported to the ERA in ENGIE's Gas Compliance Reports submitted during the period 1 March 2022 to 28 February 2025. We therefore qualify our opinion in this regard.

Key exceptions and non-compliances with the Licence Conditions are listed below:

Ref.	Licence Condition	Key exceptions / Non-compliance
102	**Provision of Information – Trading Licence clause 4.5.1** A licensee must provide to the ERA any information that the ERA may require in connection with its functions under the Energy Coordination Act 1994 in the time, manner and form specified by the ERA.	Sample testing identified instances where discrepancies between the final ERA reporting template and the underlying source data across the FY22 and FY23 period. Further, there was insufficient evidence to demonstrate that technical definitions and data extraction scripts used in generating performance reports were independently reviewed, and that performance indicators were reviewed and approved by a Responsible Person and/or the Compliance Team throughout the specified period.
103	**Publishing Information – Trading Licence clause 3.8.1** A licensee must publish any information it is directed by the ERA to publish, within the timeframes specified.	ENGIE's performance reports for FY22, FY23 and FY24 were not published on ENGIE's website.
116	**Entering into non-standard contract – Trading Licence clause 6.2.1** A retailer must ensure that its gas marketing agents comply with Part 2 of the code of Conduct.	Sample testing identified instances where new customers acquired through online sales were provided a copy of the non-standard contract up to three (3) business days post the sale. In addition, sample testing identified instances where ENGIE were unable to provide evidence to demonstrate that the customer had provided verifiable consent to enter the non-standard contract (i.e. evidence that the customer has read the Rates and Charges, Important Information and Terms and Conditions, and accepted the terms and conditions).
119	**Entering into non-standard contract – Trading Licence clause 6.2.1 and clause 6 of the Gas Marketing Code of Conduct** When a customer enters into a non-standard contract that is not an unsolicited consumer agreement, a retailer or gas marketing agent must obtain and make a record of the customer's verifiable consent to entering into the non-standard contract.	
119A	**Entering into non-standard contract – Trading Licence clause 6.2.1 and clause 6 of the Gas Marketing Code of Conduct** When a customer enters into a non-standard contract that is not an unsolicited consumer agreement, a retailer or gas marketing agent must give, or make available to the customer at no charge, a copy of the contract at the times specified in clause 2.3(1)(b)(i) and (ii).	
121A	**Entering into non-standard contract – Trading Licence clause 6.2.1** A retailer or gas marketing agent must obtain a customer's verifiable confirmation that the information specified in clause 2.3(2) has been given.	

Ref.	Licence Condition	Key exceptions / Non-compliance
146	**How bills are issued - Trading Licence clauses 2.1.1 and 6.3.1, Compendium clause 4.4** A retailer must issue a bill to a customer at the address nominated by the customer, which may be an email address.	As identified by ENGIE management and reported to the ERA, whilst transferring to ENGIE, a customer indicated their preference to receive invoices via post. ENGIE incorrectly established the account with email as the chosen delivery method and all correspondence, including collection letters and disconnection warning notices were delivered electronically from 2019 to 2023. The customer subsequently was disconnected on 21 November 2023 after no payments were made on the account between 2019 and 2023.
180C	**Request for Final Bill – Trading Licence clauses 2.1.1, 6.3.1 and Compendium clause 23(2)** Unless subclause 23(4) applies, if a customer's account is in credit at the time of account closure, a retailer must, at the time of the final bill, ask the customer for instructions as to whether the amount of credit should be transferred to another account the customer has, or will have, with the retailer, or a bank account nominated by the customer.	A walkthrough of the account closure process noted that at the time of final billing, there is not a defined process to ask the customer for instructions as to whether a credit amount should be transferred to another account the customer has (or will have) with the retailer, or bank account nominated by the customer. As identified by management, for the period 1 March 2022 and 28 February 2025, a total of 32 customers received a payment on their account after the supply end date, and had a credit balance of over $100 on their account at the time of final billing. In each instance, ENGIE did not ask the customer at the time of final bill for instructions as to whether the amount of credit should be transferred to another account the customer has, or will have, with the retailer, or a bank account nominated by the customer.
165	**Request for Final Bill – Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.14(2)** If the customer's account is in credit at the time of account closure, the retailer must, subject to clause 4.14(3), at the time of the final bill ask the customer for instructions on where to transfer the amount of credit (based on clauses 4.14(2)(a) or (b)), and pay the credit in accordance with the customer's instructions within 12 business days or another time agreed with the customer.	
165A	**Request for Final Bill – Trading Licence clauses 2.1.1, 6.3.1 and Compendium clause 4.14(2)** If the customer's account is in credit at the time of account closure and the customer owes a debt to the retailer, the retailer may, with written notice to the customer, use that credit to set off the debt. If after the set off, there remains an amount of credit, the retailer must ask the customer for instructions in accordance with clause 4.14(2).	
172	**Overcharging – Trading Licence clauses 2.1.1, 6.3.1 and Compendium clause 22(1)** If a customer (including a customer who has vacated the supply address) has been overcharged, the retailer must: • use its best endeavours to inform the customer of the amount overcharged within 10 business days after the retailer becomes aware of the overcharging, and, • subject to this clause, ask the customer for instructions as to whether the amount should be credited to-the customer's next bill; or a bank account nominated by the customer; or included as part of a new bill smoothing arrangement if the overcharge arises as part of a prior bill smoothing arrangement.	Inquiry of management and inspection of the billing procedure identified that ENGIE have not formally defined what constitutes an 'overcharge', including the process to be followed for closed accounts where a final bill has been issued, however payments continue to be received (e.g. via a Centrepay arrangement). As identified by management, for the period 1 March 2022 to 28 February 2025, a total of 32 customers received a payment on their account after the supply end date and had a credit balance of over $100 on their account at the point of final billing. In these instances, ENGIE did not have a process to inform the customer and ask the customer to provide instructions for the refund or transfer of credit within 10 business days as required by clause 22(1).
177	**Adjustments – Trading Licence clauses 2.1.1, 6.3.1 and Compendium clause 4.19(2) and 4.19(6)** If after the meter reading a retailer becomes aware of an amount owing to the customer, the retailer must use its best endeavours to inform the customer accordingly within 10 business days of the retailer becoming aware of the adjustment and, subject to clauses 4.19(5) and 4.19(7), ask the customer for instructions as to whether the amount should be – • credited to the customer's account; • repaid to the customer; or • included as a part of the new bill smoothing arrangement if the adjustment arises under clauses 4.3(2)(a)-(b).	
207D	**Varying a customer's payment plan without evidence of customer's agreement – Trading Licence clauses 2.1.1, 6.3.1 and Compendium clauses 38(5) and 38(6)** The retailer must not vary a payment plan without the customer's agreement. An agreement under subclause 38(5) must relate to the particular variation rather than under a general agreement to future variations.	Sample testing of customers within the Bill Assist program identified an instance where there was no evidence that ENGIE obtained the customer's agreement for a variation to the customer's payment plan.
211	**Reduction of fees, charges or debt and provision of advice – Trading Licence clause 2.1.1 and clause 6.3.1 Compendium clause 39(3)** A retailer must advise a customer experiencing financial hardship of the: a) customer's right to have the bill redirected to a different address (including an email address) at no charge; and b) payment methods available to the customer; and c) concessions that may be available to the customer and how to access them. d) different types of tariffs that may be available to the customer. e) independent financial counselling services and relevant consumer representatives available to assist the customer; and f) availability of any other financial assistance offered by the retailer, and how to access this assistance.	Sample testing identified instances where customers identified as experiencing financial hardship were not advised of their right to have their bill redirected to a different address (including an email address) at no charge, in accordance with clause 39(3)(a).

Ref.	Licence Condition	Key exceptions / Non-compliance
249	**Special information needs – Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 57(1)** A retailer and distributor must make available to a residential customer on request, at no charge, services that assist the residential customer in understanding information provided by the retailer or distributor (including independent services, and services for customers with a speech or hearing impairment, and large print copies).	ENGIE does not have a process in place to, upon request of a customer, make large print copies of the Family Violence, Payment Assistance, or Complaints Policy available to assist the customer in understanding information provided.
255	**Obligation to establish complaints handling process – Trading Licence clause 2.1, Schedule 2 and Compendium clause 12.1(3)(b)** When a complaint has not been resolved internally in a manner acceptable to the customer, a retailer or distributor must advise the customer of the reasons for the outcome (on request, the retailer or distributor must supply such reasons in writing); and that the customer has the right to raise the complaint with the gas ombudsman or another relevant external dispute resolution body and provide the Free call telephone number of the gas ombudsman.	Sample testing identified instances where a dissatisfied customer was not informed of their right to raise the complaint with the gas ombudsman or another relevant external dispute resolution body. Where a complaint has not been resolved internally in a manner acceptable to the customer, ENGIE does not have a process (e.g. via the complaint resolution email template or associated call scripting) to advise the customer of their right to raise the complaint with the gas ombudsman or another relevant external dispute resolution body, including providing the Free call telephone number of the gas ombudsman.
257A	**Advice about the outcome of complaint – Trading Licence clauses 2.1.1 and 6.3.1 and 6.2.1 Compendium clause 61** A retailer or distributor must inform the customer of the outcome of a complaints process and, unless the customer has advised the retailer or distributor that the complaint has been resolved in a manner acceptable to the customer, the information detailed in subclause 61(b)(i) -(iii).	
283B	**Family violence policy – Trading Licence clauses 2.1.1 and 6.3.1 and Compendium clause 63(2)** The family violence policy must provide for the details as prescribed in subclauses 63(2)(a) to (j).	ENGIE's Family Violence Policy (effective 1 October 2024) does not refer to having large print copies available to customers upon request, in accordance with clause 63(2)(j) of the Compendium. Inquiry with management noted that ENGIE did not have a process established for providing large print copies of the Family Violence Policy to customers upon request.
283C	**Family violence policy – Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 63(3)** The training required under subclause (2)(a) must satisfy at least 1 of the following requirements (a) It is reviewed by appropriate consumer representatives; or (b) It is developed in consultation with appropriate consumer representatives; or (c) It is delivered by appropriate consumer representatives.	While ENGIE's Family Violence training materials were developed in consultation with a specialist external training organisation, they were not reviewed or developed in consultation with an appropriate consumer representative or delivered by an appropriate consumer representative (i.e. a person or body that may reasonably be expected to represent the interest of persons who may be experiencing family violence).

Refer section 2.7 for more information about the findings noted above.

We conducted our engagement in accordance with Standard on Assurance Engagements ASAE 3100 Compliance Engagements issued by the Auditing and Assurance Standards Board. We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

ENGIE's responsibilities

ENGIE is responsible for:

- Identifying risks that threaten the effectiveness of measures taken by ENGIE to meet the requirements of the GTL16 and controls which will mitigate those risks and monitor ongoing compliance.
- Identifying and implementing controls which will mitigate those risks that prevent the Licence Conditions being met and monitoring ongoing compliance.
- For compliance with the GTL16 requirements throughout the specified period.

Our independence and quality management

We have complied with the ethical requirements, of the Accounting Professional and Ethical Standard Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* relevant to assurance engagements, which are founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

Our firm applies Australian Standard on Quality Management ASQM 1, Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance or Related Services Engagements, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Our responsibility

Our responsibility is to express an opinion, on ENGIE's compliance with the Licence Conditions, in all material respects, throughout the specified period. ASAE 3100 requires that we plan and perform our procedures to obtain reasonable assurance about whether ENGIE has complied, in all material respects, with the Licence Conditions, for the specified period.

An assurance engagement to report on ENGIE's compliance with the Licence Conditions involves performing procedures to obtain evidence about the compliance activity and controls implemented to meet the licence conditions. The procedures selected depend on our judgement, including the identification and assessment of risks of material non-compliance with the Licence Conditions.

Inherent limitations

Because of the inherent limitations of an assurance engagement, together with the internal control structure, it is possible that fraud, error or non-compliance with compliance requirements may occur and not be detected.

A reasonable assurance engagement relating to the specified period does not provide assurance on whether compliance with the Licence Conditions will continue in the future.

Use of report

This report has been prepared for use by ENGIE for the purpose of expressing an opinion on whether ENGIE has complied with the Licence Conditions, in all material respects, throughout the specified period and may not be suitable for any other purpose.

Except as required by law, or as otherwise permitted in our engagement letter, our report may not be disclosed, nor its contents be published in any way (including on an internet website) without the prior written approval of PricewaterhouseCoopers.

We do not accept any responsibility to anyone other than ENGIE for our work, our report or the opinion we have formed, or for the consequences of any use of or reliance on our report by ERA, or by any other party.

PricewaterhouseCoopers

PricewaterhouseCoopers

By

N. Burjorjee

Nick Burjorjee
Partner

12 August 2025

Melbourne

2 Executive summary

2.1 Introduction and Background

IPower Pty Ltd (ABN 49 111 267 228) and IPower 2 Pty Ltd (ABN 24 070 374 293) (trading in partnership as 'ENGIE') holds a Gas Trading Licence (GTL16) issued by the Economic Regulation Authority (ERA or the Authority) under the Energy Coordination Act of 1994 (the Act). The licence is related to ENGIE's operations as a gas retailer in Western Australia.

ENGIE is an Australian energy retailer providing electricity and gas to more than 700,000 accounts across Victoria, South Australia, New South Wales, Queensland and Western Australia. As at June 2024, ENGIE had approximately 16,760 customers in Western Australia.

Under section 11ZA of the Act, ENGIE is required to undertake a performance audit of its Gas Trading Licence (GTL 16). Under the conditions of the licence, ENGIE is currently subject to independent performance audits as determined by the ERA, with the last performance audit performed in June 2022. The performance audit considers the effectiveness of measures taken by the licensee to meet the performance criteria specified in the licence.

Section 1.6.3 of the Guidelines allows the ERA to identify areas of special focus for an audit. The ERA has nominated obligations from the Compendium of Gas Customer Licence Obligations (the "Compendium") as Areas of Special Focus to ensure ENGIE is providing customers experiencing financial hardship and payment difficulties, with protections they are entitled to under the Compendium. The obligations in scope for this Area of Special Focus are:

- Provision of Information (Clause 4.5.1)
- Payment Assistance (Clauses 35, 37, 38, 39)
- Family Violence Protection (Clauses 63, 64, 65).

Following the ERA's approval dated 14 February 2025, PricewaterhouseCoopers (PwC) has been engaged by ENGIE to conduct the performance audit (the audit) in accordance with the Authority's "Audit and Review Guidelines: Electricity and Gas Licences (March 2019)" (the Guidelines) for the audit period 1 March 2022 to 28 February 2025. In accordance with the Guidelines, an Audit Plan (the Plan) was agreed upon by PwC and ENGIE and presented to the ERA for approval, which was approved on 10 April 2025.

2.2 Scope

We have conducted a reasonable assurance audit in order to state whether, in our opinion, based on our procedures performed, ENGIE has complied, in all material respects, with the Licence Conditions as outlined in the approved Audit Plan (dated 10 April 2025) for the period 1 March 2022 to 28 February 2025.

ENGIE's operations in relation to its WA Retail Gas Licence are carried out from its headquarters based in Melbourne. ENGIE have confirmed that there are no operations conducted in Western Australia. PwC have conducted site visits at ENGIE's headquarters at Level 23, 2 Southbank Boulevard, Southbank, Naarm VIC 3006 during the audit. the following facility during the audit:

Level 23, 2 Southbank Boulevard, Southbank, Naarm, VIC 3006

The engagement was conducted in accordance with the *Standard on Assurance Engagements ASAE 3100 "Compliance Engagements"* issued by the Australian Auditing and Assurance Standards Board and provides reasonable assurance as defined in ASAE 3100.

The Audit scope included an assessment of ENGIE's key processes and controls based on risk and audit priority to assess compliance with the obligations, standards, outputs, and outcomes required by GTL16 (including progress against previous recommendations in the 2022 Performance Audit). Specifically, the Audit focused on:

- 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 key systems (i.e. records exist to provide evidence that procedures are consistently followed and controls are being maintained)
- Integrity of reporting – the completeness and accuracy of compliance and performance reporting by ENGIE to the ERA

- Compliance with individual licence conditions – the actual performance against the requirements imposed on the specific licensee by the ERA or specific matters raised by the ERA
- Prior year post audit implementation plan – the progress and effectiveness of the prior year recommendations and management actions (i.e. for the Audit period 1 June 2019 to 30 June 2021)
- Consideration of the special areas of focus as advised by the ERA (Provision of Information, Payment Assistance and Family & Domestic Violence), ensuring appropriate application of advised risk priority to those areas and undertaking the prescribed procedures.

The ERA has summarised the requirements of the applicable legislation that it expects to be reported upon and included in the scope of this audit in its applicable Gas Compliance Reporting Manual. For the period under review, there were four (4) versions of the Gas Compliance Reporting Manual in effect:

- Gas Compliance Reporting Manual June 2020 (dated 16 June 2020)
- Gas Compliance Reporting Manual July 2022 (dated 20 July 2022)
- Gas Compliance Reporting Manual January 2023 (dated 3 January 2023)
- Gas Compliance Reporting Manual July 2024 (dated 1 July 2024).

Additions, removals or revisions to obligations across the four (4) versions have been considered in the relevant period. The audit plan approved by the ERA for this audit sets out ENGIE's Licence obligations included in the scope of the audit, along with the preliminary risk assessment and audit priority assigned to each licence obligation.

2.3 Objective

The Audit objective was to perform procedures as per the approved Audit Plan to assess the effectiveness of measures taken by ENGIE during the period 1 March 2022 to 28 February 2025 to meet the conditions of its licence obligations (obligations), which includes the general licence conditions, individual licence conditions (conditions specific to the licensee) and license legislative obligations (i.e. the relevant Gas Compliance Reporting Manual).

2.4 Approach

Our approach for this audit involved the following activities, which were undertaken during the period February to May 2025.

- Utilising the Guidelines and Reporting Manuals as a guide, developed a risk assessment, which involved discussions and workshops with key staff and document review to assess controls.
- Developed an Audit Plan for approval by the ERA and an associated work program.
- Interviews and workshops with relevant ENGIE staff to gain understanding of process controls (see ***Appendix A*** for staff involved).
- Reviewed relevant documentation and performed walkthrough of systems, processes and controls to assess overall compliance and effectiveness in meeting the Licence obligations (see ***Appendix A*** for reference listing).
- Sample tested relevant obligations where there was relevant activity, to determine whether transactions complied with the requirements of the obligation.
- Reporting of findings to ENGIE for review and response.

2.5 Deviations from the audit plan

The following table represents details of deviation from the approved Audit Plan. At the time of approval of the audit plan the below obligation audit priority was updated.

Table 1: Deviations from Audit Plan

No.	Licence Obligations	Description	Audit Priority	Revised Priority	Comments
249	Trading Licence clause 2.1 and Schedule 2 Distribution Licence clause 2.1 and Schedule 2 Compendium clause 10.10(1)	A retailer and distributor must make available to a residential customer on request, at no charge, services that assist the residential customer in understanding information provided by the retailer or distributor (including independent services, and services for customers with a speech or hearing impairment, and large print copies).	4	2	The audit priority has been realigned as requested by the ERA at the time of Audit Plan approval.

2.6 Overall Observations

In considering ENGIE's overall control environment, including its compliance framework, internal control procedures, structure and environment, and key systems specifically relevant to the in-scope licence obligations, we observed that ENGIE has:

- Established a compliance framework, comprising policies, procedures and work instructions to provide guidance and direction and support its objectives of achieving compliance with relevant licence obligations.
- Implemented a governance, risk and compliance management system ("Archer") and established supporting processes to identify, record and establish accountable owners for its relevant licence obligations. The Archer system facilities risk assessment of obligations and is in the process of being enhanced to incorporate controls assessment and breach reporting capabilities.
- Established both general and targeted compliance-based training to staff with customer facing responsibilities through training modules, scripts and work instructions. This includes specific training for higher risk areas (e.g. payment difficulty and family violence) across key personnel. The objective of these training programs is to raise awareness of compliance responsibilities and equip staff with relevant capability, tools and techniques to identify and mitigate compliance and customer related risks.
- Established a complaints management system through Salesforce, providing the ability to log, track and monitor the status of complaints and escalation through appropriate channels.
- Introduced technologies such as call/speech analytics to support its quality assurance processes for higher-risk areas (e.g. family violence, payment difficulty) and to proactively identify potential compliance breaches.
- Maintained a dedicated email inbox specific to ENGIE's compliance team and associated reporting. In addition, a register of compliance obligations is maintained, including details of any compliance breaches.

Key findings

Overall, a total of 21 instances of non-compliance and/or control deficiencies were identified through our audit procedures during the audit period. This comprised:

- 19 instances of non-compliance with licence obligations. While no "Major" rated issues were identified, four (4) 'moderate' and 11 'minor' non-compliances were observed.
- Two (2) control improvements, which represent areas where control improvement is required however no instances of non-compliance was noted.

It was noted that of the 19 instances of non-compliance, four (4) relate to obligations (165, 165A, 177, 255 obligations) which are no longer applicable (i.e. they were amended as part of the July 2024 Compendium).

Refer to *Section 2.7 – Summary of Findings* for detailed findings and recommendations, and *Section 3 – Performance Summary* for overall performance assessment.

Areas of Special Focus

Based on the review of the special focus areas of the Audit Plan nominated by the ERA, we observed:

- *Provision of Information (Clause 4.5.1)* – Our procedures identified instances of non-compliance and areas where ENGIE was not able to provide sufficient appropriate evidence to demonstrate that performance indicator submissions were prepared in accordance with the Gas Trading Licence Performance Reporting Handbook across the FY22 and FY23 period. ENGIE's performance reporting process, including procedures and key controls, has undergone a substantial re-design during the audit period. As a result, while a number of deficiencies were noted for the FY22 and FY23 performance indicator reports, these have been largely resolved for the FY24 performance indicator report with no exceptions noted through sample testing.
- *Payment Assistance (Clauses 35, 37, 38, 39)* – Our procedures identified instances of non-compliance in relation to the variation of a payment plan without the customer's agreement (clause 38), and advising customers of their right to have a bill redirected to a different address (clause 39).
- *Family Violence Protection (Clauses 63, 64, 65)* – Our procedures noted that ENGIE's Family Violence Policy (effective 1 October 2024) does not refer to having large print copies available to customers upon request, in accordance with clause 63 of the Compendium. Inquiry of management noted that ENGIE did not have a process established for providing large print copies of the Family Violence Policy to customers upon request.

Further detail in relation to the areas of special focus is included at Section 5 – Detailed findings.

2.7 Summary of findings

The table below summarises the 13 findings identified in relation to the Licence Obligations during the period 1 March 2022 to 28 February 2025. This comprises 19 non-compliances with the relevant obligations, of which one (1) was identified and self-reported by ENGIE during the audit period.

Table 2.1: Non-compliances noted

Ref.		Obligation details	Area of special focus	Findings	Auditor's recommendations
	No	Licence Obligations			
1	102	**Provision of Information – Trading Licence clause 4.5.1** A licensee must provide to the ERA any information that the ERA may require in connection with its functions under the Energy Coordination Act 1994 in the time, manner and form specified by the ERA.	Yes – Priority 2	**Rating:** C3 ENGIE is required to provide non-financial performance data to the ERA, as specified in the Gas Trading Licence Performance Reporting Handbook (dated April 2023). On an annual basis, a Retail Data sheet for the year ending 30 June must be provided to the ERA no later than 30 September. Licensees must also publish the data on their website. Our procedures noted the following: *2024 Annual Performance Report* • The 2024 Annual Performance Report was submitted to the ERA on 25 October 2024, which was 25 days overdue. This was subsequently re-submitted on 1 November 2024 to address items identified by ENGIE. • ENGIE reviewed and updated the Performance Reporting process to address improvement areas. However, inspection of the Performance Reporting Process document noted that at the time of our review it remains in draft. *2022 and 2023 Annual Performance Reports* • ENGIE submitted the 2023 Annual Performance Report on 2 October 2023. This was subsequently re-submitted on 3 October 2023 to address items identified by ENGIE. • ENGIE's performance indicator submissions are generated based on underlying data from a Virtual Datamart (VDM) which retrieves data from underlying source systems. Inquiry of management noted that ENGIE did not maintain a snapshot of the underlying data for each performance indicator to support historical performance indicator submissions (prior to FY24). As a result, management were required to regenerate data extracts from VDM to provide evidence for our testing procedures. • Review noted discrepancies between the ERA report submission when compared to the underlying VDM data for FY22 and FY23 performance reports. Sample testing identified: – FY23: nine (9) out of 10 instances where a discrepancy was noted between the final reporting template when compared to the underlying VDM data. – FY22: nine (9) out of 10 instances where a discrepancy was noted between the final reporting template when compared to the underlying VDM data. Inquiry of management noted that this may be attributable to instances where data extraction scripts have been updated and/or timing differences for the extraction of historical data. • A technical and business definition was not formally documented for each indicator • There was insufficient evidence to demonstrate peer-review of the data extraction scripts • There was insufficient evidence of a formal review and sign-off by Responsible Persons (RPs) to check the completeness and accuracy of the performance reporting data.	ENGIE management have advised they have made a number of improvements to performance reporting processes from October 2024. These included: • Review and update of Performance Reporting process and procedures • Retaining data snapshots to support historical submissions • Implementing review and approval processes for indicator definitions and data extraction scripts • Formalising the approach for business owner review / approval of indicator values, and review by the second line compliance team. In addition, ENGIE management should: 1) Finalise the procedure documents relating to the annual performance report submission process 2) Develop tasks within the Archer system with assigned due dates to monitor response timeframes and deadlines necessary for performance reporting submissions to the Economic Regulation Authority (ERA).

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<tr><th></th><th>No</th><th>Licence Obligations</th></tr>
<tr><td>2</td><td>103</td><td>Publishing Information – Trading Licence clause 3.8.1
A licensee must publish any information it is directed by the ERA to publish, within the timeframes specified.</td><td>Yes – Priority 2</td><td>Rating: C2
In accordance with the Gas Trading Licence Reporting Handbook (dated April 2023), after the ERA has reviewed a licensee's Retail Datasheet, the ERA will instruct the licensee to publish the datasheet on the licensee's website by a date specified by the ERA, in accordance with clause 13.3 of the Compendium.
Inspection of the ENGIE website noted:
• The performance reports for the FY22 and FY23 period were not published on ENGIE's website
• For the FY24 period, while a link to the FY24 Annual Performance Report was included on the website, the URL link was invalid and the report could not be accessed.</td><td>ENGIE management should:
1) Publish the FY22 and FY23 report on the website and amend the broken URL link for the FY24 report.
2) Develop tasks within Archer with assigned due dates to monitor compliance with requirements for publishing information in accordance with prescribed timeframes.
3) Implement a periodic check to ensure performance reports are published and accessible on the website.</td></tr>
<tr><td rowspan="4">3</td><td>116</td><td>Entering into non-standard contract – Trading Licence clause 6.2.1
A retailer must ensure that its gas marketing agents comply with Part 2 of the code of Conduct.</td><td>No – Priority 2</td><td rowspan="4">Rating: C2
In accordance with the Gas Marketing Code of Conduct, when a retailer and a small use customer enter into a non-standard contract that is not an unsolicited consumer agreement, the retailer must give, or make available a copy of the non-standard contract:
(i.) if the non-standard contract is entered into by telephone – as soon as possible, but not more than 5 business days, after the non-standard contract is entered into; or
(ii.) otherwise – at the time the non-standard contract is entered into.
Inquiry of management noted that for online sales, ENGIE's process is to send a Welcome Pack (which includes the non-standard contract terms and conditions) to customers within one (1) business day. A range of pre-requisite checks are performed after a customer submits their registration, such as credit and data checks (e.g. validity of supply address).
Sample testing of 25 new customers on a non-standard contract (18 online sales, 5 telesales, 2 broker sales) identified:
• 14 instances out of 20 (70%) where online sale customers were provided a copy of the non-standard contract one business day after the customer had completed their online registration via ENGIE's website. Of these, there were six (6) instances where ENGIE were unable to provide evidence to demonstrate that the customer had provided verifiable consent to enter the non-standard contract (i.e. evidence that the customer has read the Rates and Charges, Important Information and Terms and Conditions, and accepted the terms and conditions). Management advised that this was due to a data quality issue which arose during a data migration activity to archive customer records.
• One (1) instance out of 20 (5%) where an online sale customer was provided the non-standard contract more than one business day post the customer sale via ENGIE's website (i.e. the contract was provided two business days and three business days post sale).
Inspection of the online sale registration form on ENGIE's website noted that the customer has an option to obtain a summary of the product plan and customer details, including the rates and charges, important information and the non-standard terms and conditions. However, the terms and conditions which appear on ENGIE's website online registration form is based on a legacy Simply Energy non-standard contract template (dated 12 April 2021).</td><td rowspan="4">ENGIE management should:
1) Update the online registration form to include the most recent non-standard contract terms and conditions
2) Update the process to ensure a copy of the non-standard contract's terms and conditions are sent to an online sale customer on the day the sale is executed in accordance with clause 2.3(1)(b)(i) and (ii)
3) Perform root cause analysis to determine the reason for the data quality issue resulting from the data archiving process and identify remediation actions (i.e. contacting the customer to confirm the energy product) where required.</td></tr>
<tr><td>119</td><td>Entering into non-standard contract – Trading Licence clause 6.2.1 and clause 6 of the Gas Marketing Code of Conduct
When a customer enters into a non-standard contract that is not an unsolicited consumer agreement, a retailer or gas marketing agent must obtain and make a record of the customer's verifiable consent to entering into the non-standard contract.</td><td>No – Priority 4</td></tr>
<tr><td>119A</td><td>Entering into non-standard contract – Trading Licence clause 6.2.1 and clause 6 of the Gas Marketing Code of Conduct
When a customer enters into a non-standard contract that is not an unsolicited consumer agreement, a retailer or gas marketing agent must give, or make available to the customer at no charge, a copy of the contract at the times specified in clause 2.3(1)(b)(i) and (ii).</td><td>No – Priority 4</td></tr>
<tr><td>121A</td><td>Entering into non-standard contract – Trading Licence clause 6.2.1
A retailer or gas marketing agent must obtain a customer's verifiable confirmation that the information specified in clause 2.3(2) has been given.</td><td>No – Priority 4</td></tr>
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<tr><th colspan="2">Ref.</th><th>Obligation details</th><th rowspan="2">Area of special focus</th><th rowspan="2">Findings</th><th rowspan="2">Auditor's recommendations</th></tr>
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<td rowspan="3">4</td>
<td>180C</td>
<td>Request for Final Bill – Trading Licence clauses 2.1.1, 6.3.1 and Compendium clause 23(2)
Unless subclause 23(4) applies, if a customer's account is in credit at the time of account closure, a retailer must, at the time of the final bill, ask the customer for instructions as to whether the amount of credit should be transferred to another account the customer has, or will have, with the retailer, or a bank account nominated by the customer.
Note: this obligation was applicable for the period 1 July 2024 to 28 February 2025 only.</td>
<td>No – Priority 4</td>
<td rowspan="3">Rating: C3
ENGIE's account closure process is initiated through a customer request or a transfer request from another retailer. A Billing Agent is required to complete an Account Closure Form which includes the reason and date of the account closure; raise a service order with the distributor to organise a final meter read; and schedule a final bill which is calculated automatically in the Billing system based on a final meter read. This process is captured within work instructions stored on Salesforce.
A walkthrough of the account closure process noted that if a customer's account is in credit at the time of account closure, the final bill issued will display a credit amount owing. However:
• At the time of final billing, there is not a defined process to ask the customer for instructions as to whether the amount should be transferred to another account the customer has (or will have) with the retailer, or bank account nominated by the customer.
• While the Billing team monitors credit balances on an ongoing basis (including for closed accounts where a final bill has been issued and paid), for closed accounts ENGIE will only send correspondence to the customer if they have not contacted ENGIE after 30 days.
Inspection of the above correspondence noted that it does not include a request for the customer to provide instructions as to how the credit amount should be treated.
Sample testing of three (3) closed accounts identified one (1) instance where for a closed account with a credit balance, ENGIE did not request instructions from the customer at the time of final bill on where to transfer the credit amount, in accordance with License Obligations 165 and 180C.
As identified by management during audit fieldwork and noted in ENGIE's correspondence to the ERA (dated 9 May 2025), for the period 4 April 2023 and 22 April 2025, there was a total of 23 customers who received Centrepay payments after the supply end date and had a credit balance of over $50 on their account at the time of final billing. In each instance, ENGIE did not ask the customer at the time of final bill for instructions as to whether the amount of credit should be transferred to another account the customer has, or will have, with the retailer, or a bank account nominated by the customer.
Management's subsequent investigation for the full audit period (i.e. 1 March 2022 to 28 February 2025) identified that this did not take into account the $100 overcharging threshold (i.e. Compendium clause 22(4)). As such, for the period 1 March 2022 to 28 February 2025, management identified a total of 32 customers who received a payment on their account after the supply end date and had a credit balance of over $100 on their account at the time of final billing. Of the 32 customers, there were 15 (47%) who received Centerpay related payments after their supply end date. Due to the process design gap outlined above, for all 32 customers, ENGIE did not ask the customer (at the time of final bill for instructions) as to whether the amount of credit should be transferred to another account the customer has, or will have, with the retailer, or a bank account nominated by the customer.</td>
<td rowspan="3">ENGIE management should:
1) For accounts which have been closed but have a credit balance outstanding, contact the customer to request instructions as to how the credit amount should be refunded.
2) Implement a process to proactively ask the customer, at the time of final billing, for instructions as to the treatment of credit balances for accounts which are closed (i.e. to confirm whether the amount of credit should be transferred to another account the customer has, or will have, with the retailer, or a bank account nominated by the customer).
3) Update billing procedural documentation and associated call scripts to reflect the above process changes.</td>
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<tr>
<td>165</td>
<td>Request for Final Bill – Trading Licence clauses 2.1.1 and 6.3.1 and Compendium clause 4.14(2)
If the customer's account is in credit at the time of account closure, the retailer must, subject to clause 4.14(3), at the time of the final bill ask the customer for instructions on where to transfer the amount of credit (based on clauses 4.14(2)(a) or (b)), and pay the credit in accordance with the customer's instructions within 12 business days or another time agreed with the customer.
Note: this obligation was applicable for the period 1 March 2022 - 30 June 2024 only.</td>
<td>No – Priority 4</td>
</tr>
<tr>
<td>165A</td>
<td>Request for Final Bill – Trading Licence clauses 2.1.1, 6.3.1 and Compendium clause 4.14(2)
If the customer's account is in credit at the time of account closure and the customer owes a debt to the retailer, the retailer may, with written notice to the customer, use that credit to set off the debt. If after the set off, there remains an amount of credit, the retailer must ask the customer for instructions in accordance with clause 4.14(2).
Note: this obligation was applicable for the period 1 March 2022 - 30 June 2024 only.</td>
<td>No – Priority 4</td>
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<tr>
<td rowspan="2">5</td>
<td>172</td>
<td>Overcharging – Trading Licence clauses 2.1.1, 6.3.1 and Compendium clause 22(1)
If a customer (including a customer who has vacated the supply address) has been overcharged, the retailer must:
• use its best endeavours to inform the customer of the amount overcharged within 10 business days after the retailer becomes aware of the overcharging, and,
• subject to this clause, ask the customer for instructions as to whether the amount should be credited to-the customer's next bill; or a bank account nominated by the customer; or included as part of a new bill smoothing arrangement if the overcharge arises as part of a prior bill smoothing arrangement.</td>
<td>No – Priority 5</td>
<td rowspan="2">Rating: B2
The Billing team monitors potential overcharges (e.g. system errors, estimated bills etc.) on customer accounts on an ongoing basis, through bill validation rules and customer enquiries. This is defined within the Billing Overview – Overcharges and Undercharges procedure.
Inspection of the procedure noted that ENGIE defines a potential overcharge scenario as either a customer may have been signed up under incorrect rates, or a customer may have been signed up under an incorrect customer type (i.e. as a residential customer being signed to a business contract, or a business customer being signed to a residential contract. The Compendium of Gas Customer Licence Obligations refers to "overcharging" as including "…the overcharging of a customer as the result of – (a) an error, defect or default for which the retailer or distributor is responsible (including when a meter is found to be defective); or (b) the retailer basing a bill or bills on estimated energy data (provided either under clause 14(1)(a) or due to the retailer's estimate under clause 12(2)(a)-(c)) that is greater than the actual value (not being a deemed actual value) of energy used where the actual value is derived from an actual meter reading undertaken by the distributor or metering agent".
Walkthrough of the account closure and final bill process noted:
• The billing procedures do not outline the process to be followed where additional funds are received and allocated to customers post account closure. This includes the process to be followed for closed accounts where a final bill has been issued, however payments continue to be received via a Centrepay arrangement.</td>
<td rowspan="2">ENGIE management should:
1) Review the process for the identification and treatment of customer overcharging, ensuring there is a clear definition for the treatment of overpayments and how it is applied by ENGIE.
2) For closed accounts with a credit balance, review processes to ensure that it uses its best endeavours to notify the customer of an overcharged or adjusted amount and provide instructions to process the refund or transfer of credit within 10 business days of</td>
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<tr>
<td>177</td>
<td>Adjustments – Trading Licence clauses 2.1.1, 6.3.1 and Compendium clause 4.19(2) and 4.19(6)
If after the meter reading a retailer becomes aware of an amount owing to the customer, the retailer must use its best</td>
<td>No – Priority 4</td>
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Ref.		Obligation details	Area of special focus	Findings	Auditor's recommendations
	No	Licence Obligations			
		endeavours to inform the customer accordingly within 10 business days of the retailer becoming aware of the adjustment and, subject to clauses 4.19(5) and 4.19(7), ask the customer for instructions as to whether the amount should be – • credited to the customer's account; • repaid to the customer; or • included as a part of the new bill smoothing arrangement if the adjustment arises under clauses 4.3(2)(a)-(b). No interest shall accrue to a credit or refund referred to in this clause. *Note: this obligation was applicable for the period 1 March 2022 - 30 June 2024 only.*		• If a customer's account is in credit at the time of account closure, the final bill issued does not include a request for instructions from the customer to refund the credit amount. • Currently, for closed accounts ENGIE will only send correspondence to the customer if they have not contacted ENGIE after 30 days. As identified by management and noted in ENGIE's correspondence to the ERA (dated 9 May 2025), for the period 4 April 2023 and 22 April 2025, there were a total of 23 customers who received Centrepay payments after the supply end date and had a credit balance on their account at the point of final billing. For these instances, ENGIE did not have a process to inform the customer and ask the customer to provide instructions for the refund or transfer of credit within 10 business days as required by clause 22(1). Management's subsequent investigation for the full audit period (i.e. 1 March 2022 to 28 February 2025) identified that this did not take into account the $100 overcharging threshold (i.e. Compendium clause 22(4)). As such, for the period 1 March 2022 to 28 February 2025, management identified a total of 32 customers who received a payment on their account after the supply end date, and had a credit balance of over $100 on their account at the time of final billing. Of the 32 customers, there were 15 (47%) who received Centerpay related payments after their supply end date. Due to the process design gap outlined above, for all 32 customers, ENGIE did not ask the customer (at the time of final bill for instructions) as to whether the amount of credit should be transferred to another account the customer has, or will have, with the retailer, or a bank account nominated by the customer.	becoming aware of the overcharging.
6	207D	**Varying a customer's payment plan without evidence of customer's agreement – Trading Licence clauses 2.1.1, 6.3.1 and Compendium clauses 38(5) and 38(6)** The retailer must not vary a payment plan without the customer's agreement. An agreement under subclause 38(5) must relate to the particular variation rather than under a general agreement to future variations. *Note: this obligation was applicable for the period 1 July 2024 to 28 February 2025 only.*	Yes – Priority 2	**Rating:** B2 In accordance with clause 38(5), the retailer must not vary a payment plan without the customer's agreement. Sample testing of six (6) customers within the Bill Assist program identified one (1) instance where there was no evidence that ENGIE obtained the customer's agreement for a variation to the customer's payment plan. In this instance: • The customer had been offered the Bill Assist Fixed Instalment Plan (payment method via Centrepay) on 30 August 2024 via a phone interaction with the ENGIE agent, with customer agreement to set up the plan activation from 3 September 2024. The customer received a letter from ENGIE issued 30 August 2024 which states that the first instalment amount is due 3 September 2024. • Due to high call volumes and backlogs in plan activations, the agent processed the plan activation on 4 September 2024. As the system does not allow for the selection of retrospective dates, the agent selected the next available payment date in the system. • While the initial plan was agreed with the customer, there was no evidence to show that ENGIE subsequently obtained the customer's agreement to amend the plan activation date to 4 September 2024. • This payment plan was cancelled on 21 September 2024 as the customer defaulted on payments. The payment plan was later revised on 31 October 2024, and a letter detailing the revised payment plan details was issued to the customer and accepted on the same day. However, there was no evidence that ENGIE obtained the customer's agreement to this revised payment plan.	ENGIE management should: 1) Review its current internal process for processing payment plan variations and ensure customer agreement is obtained prior to processing any variations to a customer's plan activation date.
7	211	**Reduction of fees, charges or debt and provision of advice – Trading Licence clause 2.1.1 and clause 6.3.1, Compendium clause 39(3)** (3) A retailer must advise a customer experiencing financial hardship of the – (a) customer's right to have the bill redirected to a different address (including an email address) at no charge; and (b) payment methods available to the customer; and (c) concessions that may be available to the customer and how to access them. (d) different types of tariffs that may be available to the customer. (e) independent financial counselling services and relevant consumer representatives available to assist the customer; and	Yes – Priority 2	**Rating:** B3 In accordance with clause 39(3)(a), a retailer must advise a customer experiencing financial hardship of the customer's right to have the bill redirected to a different address (including an email address) at no charge. Review of six (6) sample customers experiencing financial hardship, noted that in four (4) instances, the Customer Care Agent failed to advise the customer of their right to have the bill redirected to a different address (including an email address) at no charge. Furthermore, this information is also not available in ENGIE's Payment Difficulties and Hardship Policy or included in the template Payment Plan letter sent to customers.	ENGIE management should: 1) Review and update the Hardship policy to include reference to the right of customers experiencing financial hardship to have the bill redirected to a different address (including an email address) at no charge. 2) Review and update the Payment Plan template and associated call scripting to require customer service agents to inform the customer of their right to have the bill redirected to a

Ref.	No	Obligation details Licence Obligations	Area of special focus	Findings	Auditor's recommendations
		(f) availability of any other financial assistance offered by the retailer, and how to access this assistance.			different address (including email address) at no charge.
8	249	**Special information needs – Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 57(1)** A retailer and distributor must make available to a residential customer on request, at no charge, services that assist the residential customer in understanding information provided by the retailer or distributor (including independent services, and services for customers with a speech or hearing impairment, and large print copies).	Yes – Priority 2	**Rating:** B2 Inquiry of management noted that ENGIE does not have a process in place to, upon request of a customer, make large print copies of the Family Violence, Payment Assistance, or Complaints Policy available to assist the customer in understanding information provided. Management indicated that at the time of review, large print copies for Family Violence, Payment Assistance and complaints policies were under User Acceptance Testing and yet to be implemented.	ENGIE management should: 1) Finalise implementation and launch the large print copies for Family Violence, Payment Assistance and complaints policies.
9	255	**Obligation to establish complaints handling process – Trading Licence clause 2.1 and Schedule 2 and Schedule 2 d Compendium clause 12.1(3)(b)** When a complaint has not been resolved internally in a manner acceptable to the customer, a retailer or distributor must advise the customer of the reasons for the outcome (on request, the retailer or distributor must supply such reasons in writing); and that the customer has the right to raise the complaint with the gas ombudsman or another relevant external dispute resolution body and provide the Free call telephone number of the gas ombudsman. *Note: this obligation was applicable for the period 1 March 2022 to 1 July 2024 only.*	No – Priority 4	**Rating:** C2 In accordance with clause 12.1(3)(b), when a complaint has not been resolved in a manner acceptable to the customer, a retailer must advise the customer of the right to raise the complaint with the gas ombudsman or another relevant external dispute resolution body and provide the Free call telephone number of the gas ombudsman. Inquiry of management and walkthrough of the complaint resolution process noted: • Where a complaint has not been resolved internally in a manner acceptable to the customer, ENGIE does not have a process (e.g. via the complaint resolution email template or associated call scripting) to advise the customer of their right to raise the complaint with the gas ombudsman or another relevant external dispute resolution body, including providing the Free call telephone number of the gas ombudsman. • Inspection of 2 sample resolution emails sent to a customer that was not satisfied of the outcome of their complaint during the audit period noted there was insufficient evidence to demonstrate that the customer was informed of their right to right to escalate their complaint to the gas ombudsman or another relevant external dispute resolution body.	ENGIE management should: 1) Review and update the email template and response scripts used for addressing the dissatisfied customers to include the information about their right to escalate their compliant to the gas ombudsman or other relevant external dispute resolution body.
	257A	**Advice about the outcome of complaint – Trading Licence clauses 2.1.1 and 6.3.1 and 6.2.1 Compendium clause 61** A retailer or distributor must inform the customer of the outcome of a complaints process and, unless the customer has advised the retailer or distributor that the complaint has been resolved in a manner acceptable to the customer, the information detailed in subclause 61(b)(i) -(iii). *Note: this obligation was applicable for the period 1 July 2024 to 28 February 2025 only.*	No – Priority 4		
10	283B	**Family Violence Policy – Trading Licence clauses 2.1.1 and 6.3.1 and Compendium clause 63(2)** The family violence policy must provide for the details as prescribed in subclauses 63(2)(a) to (j). *Note: this obligation was applicable for the period 1 July 2024 to 28 February 2025 only.*	Yes – Priority 2	**Rating:** B2 ENGIE's Family Violence Policy (effective 1 October 2024) does not refer to having large print copies available to customers upon request, in accordance with clause 63(2)(j) of the Compendium. Inquiry with management noted that throughout the audit period, ENGIE did not have a process established for providing large print copies of the Family Violence Policy to customers upon request.	ENGIE management should: 1) ENGIE should finalise implementation and launch the large print copies for Family Violence and update the Family Violence policy to include that the large print copies will be available to the customers.
11	283C	**Family Violence Policy – Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 63(3)** The training required under subclause (2)(a) must satisfy at least 1 of the following requirements (a) It is reviewed by appropriate consumer representatives; or (b) It is developed in consultation with appropriate consumer representatives; or (c) It is delivered by appropriate consumer representatives. *Note: this obligation was applicable for the period 1 July 2024 to 28 February 2025 only.*	Yes – Priority 2	**Rating:** B2 Inquiry with management and inspection of training materials noted that ENGIE's Family Violence training materials were not reviewed or developed in consultation with an appropriate consumer representative or delivered by an appropriate consumer representative. We acknowledge that the Family Violence training was developed in consultation with and delivered by a specialist external training organisation; however, this organisation was not an advocacy group or body which represents the interest of customers who may be experiencing family violence as required by the Compendium of Gas Customer License Obligations.	ENGIE management should: 1) ENGIE should ensure that the Family Violence training reviewed and approved by the appropriate consumer representatives.

Ref.		Obligation details	Area of special focus	Findings	Auditor's recommendations
	No	Licence Obligations			
Non-compliances identified and self-reported by ENGIE					
12	119A	**Trading Licence clause 6.2.1**[1] When a customer enters into a non-standard contract that is not an unsolicited consumer agreement, a retailer or gas marketing agent must give, or make available to the customer at no charge, a copy of the contract at the times specified in clause 2.3(1)(b)(i) and (ii).	N/A	As identified by ENGIE management and reported in the ERA Compliance CEO Declaration 2021-22 v1 (dated 23 August 2022), between 1 April 2021 and 25 May 2021, ENGIE did not provide a copy of the non-standard contract to 299 customers within the required timeframe (5 business days). ENGIE identified this issue through the introduction of a new control in the form of a reporting dashboard which monitors the issuance of Welcome Packs. *Note: While this item was reported in August 2022, the breach incident was outside of the 1 March 2022 to 28 February 2025 audit period.*	No further action required.
13	146	**Trading Licence clauses 2.1.1 and 6.3.1, Compendium clause 4.4** A retailer must issue a bill to a customer at the address nominated by the customer, which may be an email address. *Note: this obligation was applicable for the period 1 March 2022 - 30 June 2024 only.*	N/A	**Rating:** B3 As identified by ENGIE management and reported in the ERA Compliance CEO Declaration 2023-2024 (dated 30 August 2023), in April 2019, whilst transferring to ENGIE, a customer indicated their preference to receive invoices via post. In this instance ENGIE incorrectly established the account with email as the chosen delivery method and all correspondence, including collection letters and disconnection warning notices have been delivered electronically via email from 2019 to 2023. The customer subsequently was disconnected on 21 November 2023 after no payments were made on the account between 2019 and 2023.	No further action required.

[1] ENGIE reported a non-compliance with clause 119A in August 2022, however, this non-compliance was outside of the audit period 1 March 2022 to 28 February 2025.

The table below summarises the two (2) control improvements that were identified as part of our procedures.

Table 2.2: Control Improvement Opportunities noted

Ref.	No	Obligation details Licence Obligations	Area of special focus	Findings	Improvement Opportunities
1	252	**Alignment of Complaints and Dispute Policy with the ISO Standard – Trading Licence clauses 2.1.1 and 6.3.1 Distribution Licence clauses 2.1.1 and 6.2.1 Compendium clause 59(3)** The standard complaints and dispute resolution procedure must comply with AS 10002:2022.	No – Priority 4	**Rating:** B1 Inquiry with ENGIE management noted that ENGIE's Standard Complaints and Dispute Resolution Policy, which is publicly available on ENGIE's website, was last reviewed in February 2025 and aligned to the Australian Standard AS 10002 (Customer satisfaction – Guidelines for complaints handling in organisations). Inspection of ENGIE's Standard Complaints and Dispute Resolution Policy noted that the Policy makes reference to being developed in accordance with the AS10002 standard. Whilst ENGIE management have self-attested that the policy review and alignment was performed against the AS 10002 standard, no formal evidence could be provided to demonstrate when the policy was formally aligned and reviewed against the AS 10002 standard, and whether this was reviewed in alignment with the most recent 2022 version of the standard.	Suggested improvement opportunities provided to ENGIE: Formally document evidence of review and alignment of the Standard Complaints and Dispute Resolution Policy with the AS ISO10002:20222 standard.
2	N/A	**Compliance Management Framework - Control improvement opportunity**	N/A	ENGIE utilise the Archer system to support its compliance management processes, including recording legislative obligations, responsible owners, key risks and associated control activities to mitigate those risks. Inspection of the Archer system noted that obligations related to the ERA Gas Trading Licence (and Compendium of Gas Customer Licence Obligations) have been recorded in Archer, with a number of key risks and controls mapped to obligation. Inquiry of management noted that the process to document key control activities is yet to be completed in full. As a result, analysis of the Archer extract as of 19 March 2025 noted: • 138 of 262 (53%) licence obligations do not have a control documented • Obligation owners have not been formally assigned to each obligation within Archer and as a result, accountability for the obligation (and control) may not be clearly defined • Of the 53 controls that have been documented in Archer: – 32 (60%) controls have not had a control effectiveness assessment performed (i.e. effective, partially effective, not effective) – 11 (21%) controls have been assessed as 'partially effective' – 2 (4%) controls have been assessed as 'ineffective'. These two controls relate to quality assurance activities for Family Violence and Family Violence training requirements linked to obligation 283B, specifically the requirement to have large print copies of the Family Violence Policy made available to customers. Additionally, inquiry of management noted that Archer is yet to be set up to manage licence-related incident and breach reporting and this is still being performed manually at present.	Suggested improvement opportunities provided to ENGIE: 1) Establish a program of work to review and update obligation and control information within Archer, including ensuring that obligations, obligation owners, and key controls are recorded in a complete and accurate manner 2) Establish a formal process to assess controls effectiveness. Where controls are assessed as 'partially effective' or 'ineffective', ENGIE should review the control to understand the root cause and determine appropriate steps to ensure the assigned control is deemed 'effective'. 3) Continue to automate the Archer system and explore opportunities to ensure licence related incident and breach reporting is managed within Archer.

2.8 Summary of Previous audit recommendations

This Audit considered ENGIE's progress in completing the action plans detailed in the 2022 Performance Audit Report. Based on our examination of relevant documents, discussion with ENGIE's personnel and consideration of the results of testing against the associated Licence obligations, we determined that ENGIE has completed and closed out all two (2) action plans detailed in the 2022 Performance Audit Report.

Refer to Section 4 Previous Audit non-compliances and recommendations of this report for further details.

2.9 Summary of recommendations to address current non-compliances and control deficiencies

The table below summarises the recommendations raised to address the current non-compliances and control deficiencies identified during the Audit. These recommendations have been discussed with ENGIE management and will be incorporated into the Post Audit Implementation Plan.

Table 3: Summary of recommendations to address current non-compliances and control deficiencies

Ref.	Non-compliance / Controls improvement	Auditor's recommendation	Action taken by the licensee by end of audit period
Resolved during the current audit period			
N/A	Rating: B3, (146) Trading Licence clauses 2.1.1 and 6.3.1, Compendium clause 4.4	N/A – This item was self-reported by ENGIE to the ERA.	After identifying the issue, ENGIE arranged for reconnection of the gas supply and withdrew all charges on the account and implemented changes to the disconnections process.
Unresolved at end of current audit period			
01/2025	Rating:C3, (102) Trading Licence clause 4.5.1	1) Finalise the procedure documents relating to the annual performance report submission process 2) Develop tasks within the Archer system with assigned due dates to monitor response timeframes and deadlines necessary for performance reporting submissions to the Economic Regulation Authority (ERA).	ENGIE agrees with the recommendation. 1. Business and Code Logic Review was completed in 2024, resulting in the implementation of enhancements to ensure effective data capture for performance reporting. Procedure documents were drafted at that time which have now been finalised to support the annual performance report submission process. **Action due date:** Complete 2. All reporting requirements and schedules are now updated in Archer to ensure preparation and submission timelines are understood and monitored. **Action due date:** Complete ENGIE Reference: FND-349071
02/2025	Rating:C2, (103) Trading Licence clause 3.8.1	1) Publish the FY22 and FY23 report on the website and amend the broken URL link for the FY24 report. 2) Develop tasks within Archer with assigned due dates to monitor compliance with requirements for publishing information in accordance with prescribed timeframes. 3) Implement a process to periodically check that performance reports are published and are accessible on the website.	ENGIE agrees with the recommendation. 1. ENGIE has restored the links on our website which were broken following the rebrand from Simply energy to ENGIE. **Action due date:** Complete 2. Additional controls will be put in place to ensure links on ENGIEs website are reviewed regularly. **Action due date:** 31 July 2025 3. The frequency of the control self-assessment will be increased via the GRC system - Archer. **Action due date:** 31 July 2025 ENGIE Reference: FND-349072
03/2025	Rating: C2, (116) Trading Licence clause 6.2.1 Rating:C2, (119) Trading Licence clause 6.2.1 and clause 6 of the Gas Marketing Code of Conduct Rating:C2, (119A) Trading Licence clause 6.2.1 and clause 6 of the Gas Marketing Code of Conduct Rating: C2, (121A) Trading Licence clause 6.2.1	1) Update the online registration form to include the most recent non-standard contract terms and conditions 2) Update the process to ensure a copy of the non-standard contract's terms and conditions are sent to an online sale customer on the day the sale is executed in accordance with clause 2.3(1)(b)(i) and (ii) 3) Perform root cause analysis to determine the reason for the data quality issue resulting from the data archiving process and identify remediation actions (i.e. contacting the customer to confirm the energy product). 4) Obtain and make a record of a customer's verifiable consent for all instances where a customer enters into a non-standard contract.	ENGIE agrees with the recommendation. 1. ENGIE can confirm that the online registration form now includes the updated non-standard contract terms and conditions. ENGIE satisfies the obligation by ensuring that the contract is available at the time of sale as noted above. **Action due date:** Completed 2. ENGIE have updated their processes and will ensure that a copy of the non-standard contract's terms and conditions are sent to an online sale customer on the day the sale is executed. **Action due date:** 31 July 2025 3. A root cause analysis is completed to understand the reason for the Data quality issue and a control is currently in development. **Action due date:** 31 July 2025 ENGIE Reference: FND-349075

Ref.	Non-compliance / Controls improvement	Auditor's recommendation	Action taken by the licensee by end of audit period
		5) Obtain a customer's verifiable confirmation consent from customers when entering non-standard contracts via all sales method, such as broker, telemarketing, or online.	
04/2025	Rating:C3, (180C) Trading Licence clauses 2.1.1, 6.3.1 and Compendium clause 23(2)	1) For accounts which have been closed but have a credit balance outstanding, contact the customer to request instructions as to how the credit amount should be refunded. 2) Implement a process to proactively ask the customer, at the time of final billing, for instructions as to the treatment of credit balances for accounts which are closed (i.e. to confirm whether the amount of credit should be transferred to another account the customer has, or will have, with the retailer, or a bank account nominated by the customer). 3) Update billing procedural documentation and associated call scripts to reflect the above process changes.	ENGIE agrees with the recommendation. 1. ENGIE team has contacted the 3 customers where the accounts were closed and had a credit balance. Refunds for the credit were raised to ensure the customer received the credit. **Action due date:** Completed 2. Final Bill Enhancement: All Final Bills issued with a credit balance will now be issued with a tailored cover letter to call out there is a credit balance and detail process to request a refund. A refund form is also enclosed for customer who want to request a refund. **Action due date:** Completed 3. Reviewed the procedural documentation and call centre scripts for "Cancel a Billable Account" and added a step to inform the customer, when the account is finalised and final bill issued, if there is a credit balance, the final bill will be accompanied by a tailored cover letter and refund form that explains the steps on how to request a refund. **Action due date:** Completed ENGIE Reference: FND-349076
05/2025	Rating: B2, (172) Trading Licence clauses 2.1.1, 6.3.1 and Compendium clause 22(1)	1) Review the process for the identification and treatment of customer overcharging, ensuring there is a clear definition of overcharge and how it is applied by ENGIE (including treatment of overpayment scenarios). 2) For closed accounts with a credit balance, review processes to ensure that it uses its best endeavours to notify the customer of an overcharged or adjusted amount and provide instructions to process the refund or transfer of credit within 10 business days of becoming aware of the overcharging.	ENGIE agrees with the recommendation. 1. ENGIE has updated the "*Billing Overview - Overcharges and undercharges*" process to reflect the identification and treatment of customer overcharging, ensuring there is a clear definition of overcharge and how it is applied by ENGIE. **Action due date:** Completed 2. Final Bill Automated SMS enhancement to be implemented where a SMS will trigger to all customers where final bill issued with credit balance on day 7 post final bill issue date if the account is still in credit. SMS will also retrigger on day 45 if credit is still present. **Action due date:** 30 June 2025 3. A Bill Message will appear on all bills issued with a credit balance. Bill message will state "As this bill has a credit balance you may be entitled to a refund. Please call 13 88 08 to discuss your refund options with our friendly Customer Care team." **Action due date:** 30 June 2025 ENGIE Reference: FND-349078
06/2025	Rating: B2, (207D) Trading Licence clauses 2.1.1, 6.3.1 and Compendium clauses 38(5) and 38(6)	1) Review its current internal process for processing payment plan variations and ensure customer agreement is obtained prior to processing any variations to a customer's plan activation date.	ENGIE agrees with the recommendation. Noting EIC was obtained from the customer, however the payment plan was processed by the back of house team after the EIC was obtained. Due to this delay the agent failed to recognise as the EIC and payment plan start date did not align, this would be a variation to the payment plan and this would have required new EIC to be obtained for the start date of the payment plan. 1. ENGIE completed refresher training which includes payment plans setup, variations & EIC during April 2025. Training is scheduled to reoccur on a quarterly basis **Action due date:** Complete ENGIE Reference: FND-349080
07/2025	Rating: B3, (211) Trading Licence clause 2.1.1 and clause 6.3.1 Compendium clause 39(3)	1) Review and update the Hardship policy to include reference to the right of customers experiencing financial hardship to have the bill redirected to a different address (including an email address) at no charge. 2) Review and update the Payment Plan template and associated call scripting to require customer service agents to inform the customer of their right to have the bill redirected to a different address (including an email address) at no charge.	ENGIE agrees with the recommendation ENGIE understands that this issue arose from agents not providing advice to customers in hardship that they could change the address of where their bill is sent (at no cost) because of this requirement not being a prominent in the knowledge article, so missed by agents when in discussion with customers. 1. ENGIE is currently updating its Hardship Policy to ensure it explicitly states the right of customers experiencing financial hardship to have their bills redirected—at no cost—to an alternative address, including email. **Action due date:** 31 July 2025 2. ENGIE is currently reviewing the payment plan changes and expected to complete by end of July. Upon completion, any updates will be reflected into the existing call scripts used by agents to ensure they inform customers about their rights. **Action due date:** 31 July 2025 ENGIE Reference: FND-349083

Ref.	Non-compliance / Controls improvement	Auditor's recommendation	Action taken by the licensee by end of audit period
08/2025	Rating: B2, (249) Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 57(1)	1) Finalise implementation and launch the large print copies for Family Violence, Payment Assistance and complaints policies	ENGIE agrees with the recommendation ENGIE has made available large print copies of Family violence, Payment Assistance and Complaints Policy. **Action due date:** Complete ENGIE Reference: FND-349106
09/2025	Rating: C2, (257A) Trading Licence clauses 2.1.1 and 6.3.1 and 6.2.1 Compendium clause 61	1) Review and update the email template and response scripts used for addressing the dissatisfied customers to include the information about their right to escalate their compliant to the gas ombudsman or other relevant external dispute resolution body.	ENGIE agrees with the recommendation. ENGIE will update the call scripts and templates used in response to dissatisfied customers to include details of their escalation rights to Energy and Water Ombudsman WA. **Action due date:** 1 July 2025 ENGIE Reference: FND-349116
10/2025	Rating: B2, (283B) Trading Licence clauses 2.1.1 and 6.3.1 and Compendium clause 63(2)	1) ENGIE should develop and launch the large print copies for Family Violence and update the Family Violence policy to include that the large print copies will be available to the customers.	ENGIE agrees with the recommendation ENGIE has made available large print copy of Family violence policy and has included that the option is available in the current family violence policy. **Action due date:** Complete ENGIE Reference: FND-349117
11/2025	Rating: B2, (283C) Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 63(3)	1) ENGIE should ensure that the Family Violence training reviewed and approved by the appropriate consumer representatives.	ENGIE agrees with the finding and recommendation. Noting although the training material was not approved by a Consumer representative, ENGIE did engage E-Matrix during the period of March to April 2023, a recognised training provider who specialise in the development and delivery of family violence training. 1.ENGIE will liaise with the relevant customer advocacy groups for their assessment and feedback of our training materials. **Action due date:** 1 September 2025 ENGIE Reference: FND-349121

3 Performance Summary

Compliance and Controls Rating Summary

When assessing ENGIE's audit performance, below rating scale as defined in the ERA guidelines was used. The rating scale considers ENGIE's control procedures and control environment (controls rating) and ENGIE's compliance with the conditions of its Licence (compliance rating).

Table 4: Controls and Compliance Rating scale

Rating	Adequacy of Controls Rating Descriptions	Rating	Compliance 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 required	3	Non-Compliant – moderate effect on customers or third parties
D	No controls evident	4	Non-Compliant – major effect on customers or third parties
N/P	Not performed – A controls rating was not required	N/R	Not rated – No activity took place during the audit period

Table 5 summarises the assessments made during this audit on ENGIE's compliance and the adequacy of controls in place to manage ENGIE's compliance with all the relevant GTL16 obligations.

Controls Rating	Compliance Rating					
	1	2	3	4	N/R	Total
A	113	-	-	-	-	113
B	1	6	2	-	-	9
C	-	7	4	-	-	11
D	-	-	-	-	-	-
N/P	89[2]	-	-	-	38	127
Total	203	13	6	-	38	260[3]

[2] In accordance with the ERA audit Guidelines, obligations assessed as being not applicable to ENGIE's operations have not been included within this report. The 89 obligations rated as N/P primarily related to the obligations surrounding non-standard contracts (53 in total). Given these related to the need for these clauses to be incorporated within the non-standard contract, a control rating was not required. 21 controls have been documented within Archer, and ENGIE have engaged internal dedicated resources to document the remaining risks and control linkages to all relevant obligations within Archer where required.

[3] As part of the ERA approved Audit Plan, 17 obligations were considered 'Not Applicable' in nature to ENGIE's business operations and excluded from the above performance summary and the report, in accordance with the ERA Audit and Review Guidelines.

Table 6 summarises specific assessment for each licence obligations. The detailed findings, including relevant observations, recommendations and action plans have been presented in Section 4. Refer to Section 6 - Appendix B for further information of the Audit Priority rating scale.

Table 6: Compliance and controls summary

No.	Obligation under Licence condition	Licence condition	Controls adequacy					Audit Priority	Compliance Rating				
			A	B	C	D	N/P		1	2	3	4	N/R
9. Licence compliance requirements - Energy Coordination Act 1994													
1	Energy Coordination Act section 11Q (1-2)	Distribution Licence clause 4.2.1 Trading Licence clause 4.2.1	✓					4	✓				
2	Energy Coordination Act section 11WG (1)	Trading Licence clause 6.4.1	✓					4	✓				
3	Energy Coordination Act section 11WG (2)	Trading Licence clause 6.6.1					✓	4					✓
4	Energy Coordination Act section 11WK (1-2)	Trading Licence clause 5.1	✓					5	✓				
5	Energy Coordination Act section 11WK (3)	Trading Licence clause 5.1	✓					5	✓				
10	Energy Coordination Act section 11ZA (1)	Distribution Licence clause 5.2.1 Trading Licence clause 5.1.1					✓	4	✓				
19	Energy Coordination Act section 11ZOC(1)(b)	Trading Licence Clause 5.1					✓	4	✓				
20	Energy Coordination Act section 11ZOV (1)	Distribution Licence clause 5.1 Trading Licence clause 5.1					✓	4	✓				
21	Energy Coordination Act section 11ZOV (2)	Distribution Licence clause 5.1 Trading Licence clause 5.1					✓	4	✓				
22	Energy Coordination Act section 11ZOZ (3)	Distribution Licence clause 5.1 Trading Licence clause 5.1					✓	4					✓
24	Energy Coordination Act section 11ZQH(a)	Distribution Licence clause6.1.1, Trading Licence clause 6.1.1					✓	4	✓				
24A	Energy Coordination Act section 11ZQH(b)	Distribution Licence clause 6.1.1, Trading Licence clause 6.1.1					✓	4	✓				
11. Licence compliance requirements - Energy Coordination (Gas Tariffs) Regulations 2000													
29	Energy Coordination Act section 11M Energy Coordination (Gas Tariffs) Regulations 2000 Reg 5(1)	Trading Licence clause 4.1.1	✓					4	✓				
31	Energy Coordination Act section 11M Energy Coordination (Gas Tariffs) Regulations 2000 Reg 6(4)	Trading Licence clause 4.1.1	✓					4	✓				
12. Licence compliance requirements - Energy Coordination (Customer Contracts) Regulations 2004													
32	Energy Coordination (Customer Contracts) Reg 12(2)	Trading Licence clause 4.1.1					✓	5	✓				
33	Energy Coordination (Customer Contracts) Reg 12(4)(a)	Trading Licence clause 4.1.1					✓	5	✓				
34	Energy Coordination (Customer Contracts) Reg 12(4)(b)	Trading Licence clause 4.1.1					✓	5	✓				
35	Energy Coordination (Customer Contracts) Reg 12(5)(a)	Trading Licence clause 4.1.1					✓	5	✓				
36	Energy Coordination (Customer Contracts) Reg 12(5)(b)	Trading Licence clause 4.1.1					✓	5	✓				
37	Energy Coordination (Customer Contracts) Reg 12(5)(c)	Trading Licence clause 4.1.1					✓	5	✓				
38	Energy Coordination (Customer Contracts) Reg 12(5)(d)	Trading Licence clause 4.1.1					✓	5	✓				
39	Energy Coordination (Customer Contracts) Reg 12(5)(e)	Trading Licence clause 4.1.1					✓	5	✓				
40	Energy Coordination (Customer Contracts) Reg 12(6), AGA Code clause 5.1.1.2	Trading Licence clause 5.1					✓	4	✓				
41	Energy Coordination (Customer Contracts) Reg 12(6), AGA Code clause 5.1.1.3	Trading Licence clause 5.1					✓	5	✓				
42	Energy Coordination (Customer Contracts) Reg 12(6), AGA Code clause 5.1.2.1 and 5.1.2.2	Trading Licence clause 5.1					✓	5	✓				
43	Energy Coordination (Customer Contracts) Reg 12(6), AGA Code clause 5.1.3.1 and 5.1.3.2	Trading Licence clause 5.1					✓	5	✓				
44	Energy Coordination (Customer Contracts) Reg 12(6), AGA Code clause 5.1.4.1 and 5.1.4.2	Trading Licence clause 5.1					✓	5	✓				
45	Energy Coordination (Customer Contracts) Reg 12(6), AGA Code clause 5.1.5.1, 5.1.5.2 and 5.1.5.3	Trading Licence clause 5.1					✓	5	✓				
46	Energy Coordination (Customer Contracts) Reg 12(6), AGA Code clause 5.1.7.2	Trading Licence clause 5.1					✓	5	✓				
47	Energy Coordination (Customer Contracts) Reg 12(6), AGA Code clause 5.1.8.1(a)	Trading Licence clause 5.1					✓	5	✓				
48	Energy Coordination (Customer Contracts) Reg 12(6), AGA Code clause 5.1.8.1(b)	Trading Licence clause 5.1					✓	5	✓				

No.	Obligation under Licence condition	Licence condition	Controls adequacy					Audit Priority	Compliance Rating				
			A	B	C	D	N/P		1	2	3	4	N/R
49	Energy Coordination (Customer Contracts) Reg 12(6), AGA Code clause 5.1.8.1(c)	Trading Licence clause 5.1					✓	5	✓				
50	Energy Coordination (Customer Contracts) Reg 12(6), AGA Code clause 5.1.8.1(d)	Trading Licence clause 5.1					✓	5	✓				
51	Energy Coordination (Customer Contracts) Reg 12(6), AGA Code clause 5.1.8.1(e) and (f)	Trading Licence clause 5.1					✓	5	✓				
52	Energy Coordination (Customer Contracts) Reg 12(6), AGA Code clause 5.2.2.2	Trading Licence clause 5.1					✓	5	✓				
53	Energy Coordination (Customer Contracts) Reg 13	Trading Licence clause 4.1.1					✓	5	✓				
54	Energy Coordination (Customer Contracts) Reg 13(3)	Trading Licence clause 4.1.1					✓	5	✓				
55	Energy Coordination (Customer Contracts) Reg 13(4)	Trading Licence clause 4.1.1					✓	5	✓				
55A	Energy Coordination (Customer Contracts) Reg 44A	Trading Licence clause 4.1.1					✓	5	✓				
55B	Energy Coordination (Customer Contracts) Reg 44B (1)-(3)	Trading Licence clause 4.1.1					✓	5	✓				
55C	Energy Coordination (Customer Contracts) Reg 44B (4)	Trading Licence clause 4.1.1					✓	5	✓				
56	Energy Coordination (Customer Contracts) Reg 14(2)	Trading Licence clause 4.1.1					✓	5	✓				
57	Energy Coordination (Customer Contracts) Reg 14(4)	Trading Licence clause 4.1.1					✓	5	✓				
58	Energy Coordination (Customer Contracts) Reg 14, AGA Code clause 4.1.3.1 and 4.1.3.2	Trading Licence clause 4.1.1					✓	5	✓				
59	Energy Coordination (Customer Contracts) Reg 15	Trading Licence clause 4.1.1					✓	5	✓				
60	Energy Coordination (Customer Contracts) Reg 15(1), AGA Code clause 4.2.3.1, 4.2.3.2 and 4.2.3.34	Trading Licence clause 4.1.1					✓	5	✓				
61	Energy Coordination (Customer Contracts) Reg 15(1), AGA Code clause 4.2.3.2	Trading Licence clause 4.1.1					✓	5	✓				
62	Energy Coordination (Customer Contracts) Reg 15(1) and (2)	Trading Licence clause 4.1.1					✓	5	✓				
63A	Energy Coordination (Customer Contracts) Reg 15(1), AGA Code clause 4.2.3.4	Trading Licence clause 4.1.1					✓	5	✓				
64	Energy Coordination (Customer Contracts) Reg 15(1), AGA Code clause 4.2.4.1	Trading Licence clause 4.1.1					✓	5	✓				
65	Energy Coordination (Customer Contracts) Reg 15(1), AGA Code clause 4.2.4.2	Trading Licence clause 4.1.1					✓	5	✓				
66	Energy Coordination (Customer Contracts) Reg 15(1), AGA Code clause 4.2.4.4	Trading Licence clause 4.1.1					✓	5	✓				
67	Energy Coordination (Customer Contracts) Reg 15(1), AGA Code clause 4.2.4.5	Trading Licence clause 4.1.1					✓	5	✓				
68	Energy Coordination (Customer Contracts) Reg 15(1), AGA Code clause 4.3.2.1	Trading Licence clause 4.1.1					✓	5	✓				
69	Energy Coordination (Customer Contracts) Reg 15(1), AGA Code clause 4.3.2.2	Trading Licence clause 4.1.1					✓	5	✓				
70	Energy Coordination (Customer Contracts) Reg 16(3)	Trading Licence clause 4.1.1					✓	5	✓				
71	Energy Coordination (Customer Contracts) Reg 19	Trading Licence clause 4.1.1					✓	5	✓				
72	Energy Coordination (Customer Contracts) Reg 20 (1)	Trading Licence clause 4.1.1					✓	5	✓				
72A	Energy Coordination (Customer Contracts) Reg 20(3)	Trading Licence clause 4.1.1					✓	5	✓				
72AA	Energy Coordination (Customer Contracts) Reg 21	Trading Licence Clause 4.1.1					✓	5	✓				
72B	Energy Coordination (Customer Contracts) Reg 22	Trading Licence clause 4.1.1					✓	5	✓				
73	Energy Coordination (Customer Contracts) Reg 40(3)	Trading Licence clause 4.1.1					✓	5	✓				
74A	Energy Coordination (Customer Contracts) Reg 48	Trading Licence clause 4.1.1					✓	5	✓				
75A	Energy Coordination (Customer Contracts) Reg 49(2)	Trading Licence clause 4.1.1					✓	5					✓
76	Energy Coordination (Customer Contracts) Reg 49(3)	Trading Licence clause 4.1.1					✓	5					✓
77	Energy Coordination (Customer Contracts) Reg 49(4)	Trading Licence clause 4.1.1					✓	5					✓
78	Energy Coordination (Customer Contracts) Reg 49(5)	Trading Licence clause 4.1.1					✓	5					✓

No.	Obligation under Licence condition	Licence condition	Controls adequacy					Audit Priority	Compliance Rating				
			A	B	C	D	N/P		1	2	3	4	N/R
79	Energy Coordination (Customer Contracts) Reg 50	Trading Licence clause 4.1.1	✓					5	✓				
80	Energy Coordination (Customer Contracts) Reg 44	Trading Licence clause 4.1.1					✓	5	✓				
83	Energy Coordination (Customer Contracts) Reg 46(1)	Trading Licence clause 4.1.1					✓	5	✓				
84	Energy Coordination (Customer Contracts) Reg 46(4)	Trading Licence clause 4.1.1					✓	5	✓				
84A	Energy Coordination (Customer Contracts) Reg 47(2) and (4)	Trading Licence clause 4.1.1					✓	5					✓
91	Energy Coordination (Customer Contracts) Reg 42	Trading Licence clause 4.1.1					✓	5	✓				
13. Licence compliance requirements - Licence conditions													
96	Energy Coordination Act section 11M	Distribution Licence clause 5.2.2 Trading Licence clause 5.1.2					✓	4	✓				
97	Energy Coordination Act section 11M	Distribution Licence clause 5.2.3 Trading Licence clause 5.1.3					✓	5	✓				
98	Energy Coordination Act section 11M	Distribution Licence clause 4.6.4 Trading Licence clause 4.6.4					✓	4					✓
99	Energy Coordination Act section 11M	Distribution Licence clause3.7.1, Trading Licence clause 3.7.1					✓	5	✓				
100	Energy Coordination Act section 11M	Distribution Licence clause 4.3.1, Trading Licence clause 4.3.1					✓	4	✓				
101	Energy Coordination Act section 11M	Distribution Licence clause 4.4.1(a) Trading Licence clause 4.4.1(a)					✓	4					✓
102	Energy Coordination Act section 11M	Distribution Licence clause4.5.1, Trading Licence clause 4.5.1			✓			2			✓		
103	Energy Coordination Act section 11M	Distribution Licence clause 3.8.1, Trading Licence clause 3.8.1			✓			2		✓			
106	Energy Coordination Act section 11M	Trading Licence clause 6.4.2					✓	5					✓
107	Energy Coordination Act section 11M	Trading Licence clause 6.4.3					✓	5					✓
108	Energy Coordination Act section 11M	Trading Licence clause 6.5.1					✓	4					✓
109	Energy Coordination Act section 11M	Trading Licence clause6.8.1 and 6.8.2					✓	4	✓				
110	Energy Coordination Act section 11M	Trading Licence Schedule 1 clause 2.5					✓	4					✓
111	Energy Coordination Act section 11M	Trading Licence Schedule 1 clause 2.7					✓	4					✓
112	Energy Coordination Act section 11M	Trading Licence Schedule 1 clauses 3.1 and 3.2					✓	4					✓
113	Energy Coordination Act section 11M	Trading Licence Schedule 1 clause 4.1					✓	4	✓				
14. Licence compliance requirements - Gas Marketing Code of Conduct													
116	Energy Coordination Act section 11ZPP Code of Conduct clause 4	Trading Licence clause 6.2.1			✓			2		✓			
117	Energy Coordination Act section 11ZPP Code of Conduct clause5(1)	Trading Licence clause 6.2.1	✓					4	✓				
118	Energy Coordination Act section 11ZPP Code of Conduct clause 5(2) and 5(3)	Trading Licence clause 6.2.1	✓					4	✓				
119	Energy Coordination Act section 11ZPP Code of Conduct clause 6(1)(a)	Trading Licence clause 6.2.1			✓			4		✓			
119A	Energy Coordination Act section 11ZPP Code of Conduct clause 6(1)(b)	Trading Licence clause 6.2.1			✓			3		✓			
120A	Energy Coordination Act section 11ZPP Code of Conduct clause 6(2)	Trading Licence clause 6.2.1	✓					4	✓				
120B	Energy Coordination Act section 11ZPP Code of Conduct clause 6(3)	Trading Licence clause 6.2.1	✓					4	✓				
121A	Energy Coordination Act section 11ZPP Code of Conduct clause 6(5)	Trading Licence clause 6.2.1			✓			4		✓			
122	Energy Coordination Act section 11ZPP Code of Conduct clause 7(1)	Trading Licence clause 6.2.1	✓					4	✓				
123	Energy Coordination Act section 11ZPP Code of Conduct clause 7(2)	Trading Licence clause 6.2.1					✓	4	✓				
124	Energy Coordination Act section 11ZPP Code of Conduct clause 8(1)	Trading Licence clause 6.2.1	✓					4	✓				
125	Energy Coordination Act section 11ZPP Code of Conduct clause 8(2)	Trading Licence clause 6.2.1					✓	4					✓
126	Energy Coordination Act section 11ZPP Code of Conduct clause 9	Trading Licence clause 6.2.1					✓	4					✓
128	Energy Coordination Act section 11ZPP Code of Conduct clause 12	Trading Licence clause 6.2.1	✓					4	✓				
129	Energy Coordination Act section 11ZPP Code of Conduct clause 13	Trading Licence clause 6.2.1	✓					4	✓				
15. Licence compliance requirements - Compendium of Gas Customer Licence Obligations													
133A	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 8	✓					4	✓				
134	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 9(1)	✓					4	✓				
135	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 9(2)	✓					4	✓				
136	Energy Coordination Act section 11M	Trading Licence clause 2.1 and Schedule 2 Compendium clause 4.1(a)	✓					4	✓				

No.	Obligation under Licence condition	Licence condition	Controls adequacy					Audit Priority	Compliance Rating				
			A	B	C	D	N/P		1	2	3	4	N/R
137	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clauses 10(1) and 10(2)	✓					4	✓				
137A	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 10(3)					✓	4					✓
144	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 12(1)					✓	4					✓
145	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 12(2)					✓	4					✓
146	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.4		✓				4			✓		
147	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.5(1)	✓					4	✓				
147A	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clauses 13(1) to 13(7)	✓					4	✓				
149	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 13(8)	✓					4	✓				
150	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1Compendium clause 4.6	✓					4	✓				
150A	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clauses 14(1) and 14(2)	✓					4	✓				
152	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 14(3)	✓					5	✓				
153	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 14(4)	✓					5	✓				
153A	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 14(5)					✓	4					✓
154	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1and 6.3.1 Compendium clause 4.8(1)	✓					4	✓				
155	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 15(1)	✓					4	✓				
156	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 15(2)	✓					4	✓				
156A	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 15(3)	✓					4	✓				
157	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.9	✓					4	✓				
158	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clauses 16(1) and 16(2)	✓					5	✓				
159	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.11(1)	✓					4	✓				
160	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1	✓					4	✓				
161	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clauses 17(1) to 17(3)					✓	4					✓
164	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.14(1)	✓					5	✓				
165	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.14(2)			✓			4			✓		
165A	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.14(3)			✓			4			✓		
166	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 19(1)	✓					4	✓				
167	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 19(2)(a)	✓					4	✓				
168	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 19(2)(b)	✓					4	✓				
169	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 19(3)	✓					4	✓				
170	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 19(4)	✓					4	✓				
170A	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 20(1)	✓					4	✓				
170B	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 20(2)	✓					4	✓				
171	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clauses 21(1) and 21(2)					✓	4					✓
171B	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 21(3)					✓	4					✓
172	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 22(1)		✓				5		✓			
173	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 22(2)	✓					4	✓				
174	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 22(3)	✓					5	✓				

No.	Obligation under Licence condition	Licence condition	Controls adequacy					Audit Priority	Compliance Rating				
			A	B	C	D	N/P		1	2	3	4	N/R
175	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 22(4)	✓					5	✓				
175A	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 22(5)	✓					4	✓				
175B	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clauses 22(6) and 22(7)	✓					5	✓				
175C	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 22(8)	✓					4	✓				
176	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.19(1)					✓	4					✓
177	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.19(2) and 4.19(6)		✓				4		✓			
178	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.19(3)	✓					4	✓				
179	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.19(4)	✓					5	✓				
180	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.19(5)	✓					5	✓				
180A	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1Compendium clause 4.19(7)	✓					4	✓				
180B	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 23(1)	✓					4	✓				
180C	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 23(2)			✓			4			✓		
180D	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 23(3)	✓					4	✓				
180E	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clauses 23(4) and 23(5)	✓					4	✓				
180F	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clauses 24(1) and 24(2)	✓					4	✓				
180G	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 25	✓					4	✓				
181	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 26	✓					4	✓				
182	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 27(1)	✓					4	✓				
183	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 5.3	✓					4	✓				
184	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clauses 28(1) to 28(3)	✓					4	✓				
184A	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clauses 28(4) to 28(6)					✓	4					✓
185	Energy Coordination Act section 11M	Trading Licence clause 2.1.1 and clause 6.3.1 Compendium clause 29					✓	4	✓				
186	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 30(1)					✓	4					✓
186A	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 30(2)					✓	4					✓
186B	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 30(3)					✓	4					✓
187	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 30(4)					✓	4					✓
188	Energy Coordination Act section 11M	Trading Licence clauses 2.1,1 and 6.3.1 Compendium clause 30(5)					✓	4					✓
189	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 30(6)					✓	4					✓
190	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clauses 31(1) and 31(3)	✓					4	✓				
191	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clauses 31(2) and 31(3)	✓					4	✓				
193	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 31(4)	✓					4	✓				
195	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 32(1)					✓	4	✓				
196	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 32(2)					✓	4	✓				
198	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clauses 34(1) and 34(2)	✓					4	✓				
199	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 34(3)	✓					5	✓				
200	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1Compendium clause 34(4)	✓					4	✓				
200A	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 6.2(1)					✓	4					✓

No.	Obligation under Licence condition	Licence condition	Controls adequacy					Audit Priority	Compliance Rating				
			A	B	C	D	N/P		1	2	3	4	N/R
200B	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 34(5)	✓					4	✓				
201	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 6.2(2)	✓					4	✓				
202	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 6.2(3)	✓					4	✓				
203	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 6.2(4)					✓	5	✓				
204	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1	✓					4	✓				
205	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clauses 35(1) and 35(2)	✓					2	✓				
205A	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 35(3)	✓					2	✓				
206	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 37(1)	✓					2	✓				
206A	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 6.4(3)	✓					4	✓				
206B	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 37(2)	✓					2	✓				
206C	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 37(5)	✓					2	✓				
207A	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 38(1)	✓					2	✓				
207B	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 38(3)	✓					2	✓				
207C	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 38(4)	✓					2	✓				
207D	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clauses 38(5) and 38(6)		✓				2		✓			
208	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 39(1)	✓					5	✓				
209	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 39(2)	✓					4	✓				
210	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 6.7	✓					5	✓				
211	Energy Coordination Act section 11M	Trading Licence clause 2.1.1 and clause 6.3.1 Compendium clause 39(3)		✓				2			✓		
212	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 6.9(1)					✓	4					✓
214	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 40(1)	✓					4	✓				
215	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 40(2)	✓					4	✓				
215A	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 40(3)	✓					4	✓				
216	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 6.10(4)	✓					4	✓				
216A	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 40(4)					✓	4					✓
216B	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 40(5)					✓	4	✓				
219	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 40(6)					✓	4	✓				
220	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 40(7)	✓					4	✓				
220A	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 6.10(8)					✓	4					✓
221	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 41					✓	4					✓
222	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 42	✓					4	✓				
223	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 43(1)	✓					4	✓				
225	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 45(1) and 45(2)	✓					4	✓				
225A	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clauses 45(3) and 45(4)	✓					4	✓				
227	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Distribution Licence clauses 2.1.1 and 6.2.1 Compendium clause 46	✓					2	✓				

No.	Obligation under Licence condition	Licence condition	Controls adequacy					Audit Priority	Compliance Rating				
			A	B	C	D	N/P		1	2	3	4	N/R
228	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clauses 47(1) and 47(2)	✓					4	✓				
229	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 47(3)	✓					4	✓				
230G	Energy Coordination Act section 11M	Trading Licence clause 2.1.1 and 6.3.1 Compendium clauses 49(1) and 49(2)					✓	4	✓				
230H	Energy Coordination Act section 11M	Trading Licence clause 2.1.1 and 6.3.1 Compendium clause 49(3)					✓	4	✓				
230I	Energy Coordination Act section 11M	Trading Licence clause 2.1.1 and 6.3.1 Compendium clauses 49(4) and 49(5)					✓	4	✓				
231	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 10.1(1)					✓	4	✓				
232	Energy Coordination Act section 11M	Trading Licence clause 2.1.1 and 6.3.1 Compendium clause 50					✓	4	✓				
232A	Energy Coordination Act section 11M	Trading Licence clause 2.1.1 and 6.3.1 Compendium clauses 51(2) and 51(3)	✓					4	✓				
232B	Energy Coordination Act section 11M	Trading Licence clause 2.1.1 and 6.3.1 Compendium clause 52(2) and 52(3)	✓					4	✓				
232C	Energy Coordination Act section 11M	Trading Licence clause 2.1.1 and 6.3.1 Compendium clause 52(4)	✓					4	✓				
233	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 10.1(3)					✓	4	✓				
234	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 53(1)	✓					4	✓				
235	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 53(2)	✓					4	✓				
236	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 53(3)	✓					4	✓				
237	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 10.2(4)	✓					4	✓				
238	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and clause 6.3.1 Compendium clause 10.3					✓	4	✓				
239	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 10.4					✓	4	✓				
240	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 54					✓	4	✓				
245	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Distribution Licence clauses 2.1.1 and 6.2.1 Compendium clauses 56(1) and 56(2)					✓	5	✓				
246	Energy Coordination Act section 11M	Trading Licence clause 2.1 and Schedule 2 Distribution Licence clause 2.1 and Schedule 2 Compendium clause 10.10(1)					✓	4	✓				
249	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Distribution Licence clauses 2.1.1 and 6.2.1 Compendium clause 57(1)		✓				2		✓			
250	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Distribution Licence clauses 2.1.1 and 6.2.1 Compendium clause 57(2)	✓					4	✓				
251	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Distribution Licence clauses 2.1.1 and 6.2.1 Compendium clause 59(1)	✓					4	✓				
251A	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Distribution Licence clauses 2.1.1 and 6.2.1 Compendium clause 59(2)	✓					4	✓				
252	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Distribution Licence clauses 2.1.1 and 6.2.1 Compendium clause 59(3)		✓				4	✓				
254	Energy Coordination Act section 11M	Trading Licence clause 2.1 and Schedule 2 Distribution Licence clause 2.1 and Schedule 2 Compendium clause 12.1(3)(a)	✓					4	✓				
255	Energy Coordination Act section 11M	Trading Licence clause 2.1 W and Schedule 2 Distribution Licence clause c 2.1 and Schedule 2 d Compendium clause h 12.1(3)(b) r t			✓			4		✓			
255A	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Distribution Licence clauses	✓					4	✓				

No.	Obligation under Licence condition	Licence condition	Controls adequacy					Audit Priority	Compliance Rating				
			A	B	C	D	N/P		1	2	3	4	N/R
		2.1.1 and 6.2.1 Compendium clause 60(1)											
256	Energy Coordination Act section 11M	Trading Licence clause 2.1 and Schedule 2 Compendium clause 12.2	✓					4	✓				
257	Energy Coordination Act section 11M	Trading Licence clause 2.1 and Schedule 2 Distribution Licence clause 2.1 and Schedule 2 Compendium clause 12.3	✓					4	✓				
257A	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Distribution Licence clauses 2.1.1 and 6.2.1 Compendium clause 61			✓			4		✓			
258	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Distribution Licence clauses 2.1.1 and 6.2.1 Compendium clause 62	✓					4	✓				
281	Energy Coordination Act section 11M	Trading Licence clause 2.1 and Schedule 2 Distribution Licence clause 2.1 and Schedule 2 Compendium clause 13.1					✓	4	✓				
282	Energy Coordination Act section 11M	Trading Licence clause 2.1 and Schedule 2 Compendium clause 13.2					✓	4	✓				
283	Energy Coordination Act section 11M	Trading Licence clause 2.1 and Schedule 2 Compendium clause 13.3					✓	4	✓				
283A	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 63(1)	✓					2	✓				
283B	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Distribution Licence clauses 2.1.1 and 6.2.1 Compendium clause 63(2)		✓				2		✓			
283C	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 63(3)		✓				2		✓			
283D	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 63(5)					✓	2					✓
283E	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 63(6)					✓	2	✓				
283F	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 63(6)					✓	2	✓				
283G	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 64	✓					2	✓				
283H	Energy Coordination Act section 11M	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 65					✓	2	✓				

4. Previous Audit Non-Compliance and recommendations

The following table summarises the implementation status of the previous Performance Audit non-compliances and recommendations.

Table 7: Details of previous audit recommendations resolved during the current audit period.

Rec. Ref #	Non-compliance / controls improvements	Previous Auditor Recommendation	Date Resolved	Further action required / detail of further action
Resolved during the current audit period				
01/2022	**Energy Coordination (Customer Contracts) Reg 19** **(71) Rating B2** Simply Energy addresses the matter outlined in this obligation within its Contract Terms & Conditions: 'Section 11.6 Further information' We were able to confirm that Simply Energy addresses majority of the requirements of this obligation within their Non-Standard Form Contract, however, we could not identify any reference regarding making available ‘a copy of the customer service charter’ if the customer request it.	ENGIE should formally include the relevant reference to the copy of their customer service charter within its Contract Terms & Conditions: 'Section 11.6 Further information' to ensure full compliance with this obligation.	N/A	**Status:** Complete The Compendium no longer requires licensees to have a customer service charter as of June 2020, and the customer service charter was removed from the Gas Compliance Reporting Manual in January 2023. Therefore, this obligation was not applicable during the audit period.
02/2022	**Trading Licence clause 19 and 19.1** **(116 and 119A) Rating A2** We reviewed a sample of 23 of Simply Energy’s online and telesales. In 1 of the 23 instances, we noted that Simply Energy did not provide the customer with their Welcome Pack within the timeframes specified in Part 2 of the Code of Conduct. Management advised that this is due to a system error. We acknowledge that Simply Energy have subsequently implemented controls to identify unsent Welcome Packs.	ENGIE should monitor the system fix implementation as well as provide refreshing training where appropriate to ensure that the issues do not reoccur.	31 Dec 2022	**Status:** Complete ENGIE have implemented controls to identify Welcome Packs which were not sent and issued Welcome Packs to all affected customers. ENGIE have also provided refresher training where appropriate to reduce the risk of the issue reoccurring. A new reporting dashboard was implemented in August 2021, which provides ENGIE an opportunity to monitor and identify the issuance of Welcome Packs and further reduce the likelihood of recurrence.

5. Detailed findings and recommendations

Obl No.	Obligation Reference	Obligation Description	Period in Scope	Audit Priority	Observations and Findings	Control Adequacy	Compliance Rating
9. Licence compliance requirements - Energy Coordination Act 1994							
1	Trading Licence clause 4.2.1	A licensee must pay the applicable fees in accordance with the Economic Regulation Authority (Licensing Funding) Regulations 2014 clauses 6 & 7. Note: The Energy Coordination (Licensing Fees) Regulations 1999 was repealed on 1 January 2015	1 March 2022 - 28 February 2025	4	• Inquired with ENGIE management and understood that ENGIE pays applicable fees in accordance with the Economic Regulation Authority (Licensing Funding) Regulations clause 6 & 7. ENGIE has been a license holder since 6 February 2018. • Inspected the remittance for amounts paid to the Economic Regulation Authority to check that the payment is in accordance with the Regulations (within one month of the licence anniversary).	A	1
2	Trading Licence clause 6.4.1	A licensee must, subject to the regulations, not supply gas to a customer other than under a standard form contract approved by the ERA or a non-standard contract that complies with the Act.	1 March 2022 - 28 February 2025	4	• Inquired with ENGIE management and inspected a copy of the Standard Form Contract and Non-Standard Form Contract provided to customers. For telesales, online or broker sales pathways, customers are contracted under ENGIE's Non-Standard Contract which includes ENGIE's market retail offers. Where ENGIE is the financially responsible organisation (FRO) and are obliged to supply a connection to the property where the occupant is not a known customer, a Standard Contract is used.	A	1
3	Trading Licence clause 6.6.1	A licensee must comply with a direction given to the licensee under section 11WI.	1 March 2022 - 28 February 2025	4	• Inquired with ENGIE management and understood that ENGIE manages all communications relating to Compliance and Regulatory matters via a Shared Inbox that is accessible for all Compliance and Regulatory team members. Management represented that, during the audit period 1 March 2022 - 28 February 2025, ENGIE did not receive any directions from the ERA under section 11WI to amend a standard form contract.	NP	NR
4	Trading Licence clause 5.1	Gas is deemed to be supplied under the standard form contract if a customer commences to take a supply of gas at premises without entering into a contract with the holder of a trading licence.	1 March 2022 - 20 July 2022	5	• Inquired with ENGIE management and understood that if an unknown customer is identified as having consumed gas without having an established contract, an occupier account will be created, and the gas will be supplied under a standard contract. • Inspected a sample of one (1) occupier account obtained to check that: – A letter was sent notifying the customer and prompting them to contact ENGIE to set up a contract – Welcome pack and standard contract were sent to the customer to sign them onto a standard offer. – The customer is configured in ENGIE's billing system under standard contract to have no end date.	A	1
5	Trading Licence clause 5.1	A standard form contract continues in force until it is terminated or supply becomes subject to a non-standard contract with the supplier.	1 March 2022 - 20 July 2022	5		A	1
10	Distribution Licence clause 5.2.1 Trading Licence clause 5.1.1	A licensee must provide the ERA with a performance audit by an independent expert acceptable to the ERA within 24 months of commencement and every 24 months thereafter (or longer if the ERA allows).	1 March 2022 - 28 February 2025	4	• ENGIE have nominated PwC to conduct the Performance Audit for the period 1 March 2022 to 28 February 2025 and the nomination was authorised by ERA by letter dated 14 February 2025.	NP	1
19	Trading Licence Clause 5.1	A licensee that sells gas that is transported through a distribution system must be a member of an approved retail market scheme if a scheme is in force.	1 March 2022 - 20 July 2022	4	• Inquired with ENGIE management and understood that Australian Energy Market Operator is responsible for the approved retail market scheme (i.e. WA Retail Gas Market). • Inspected AEMO's website to check that ENGIE was listed as a registered participant within the WA Retail Gas Market.	NP	1
20	Distribution Licence clause 5.1 Trading Licence clause 5.1	A licensee must not engage in prohibited conduct relating to the operation of a retail market scheme.	1 March 2022 - 20 July 2022	4	• Obtained a copy of management's control self-assessment (dated March 2025) and noted that the identified controls had operated consistently throughout the period, as assessed by the RP. • Inquired with ENGIE management and understood that there were no known instances during the relevant audit period where ENGIE engaged in or ENGIE had supported any other party to engage in any prohibited conduct related to a retail market scheme. Understood that ENGIE has an established Whistleblower Policy and reporting procedure to assist in the identification of prohibited conduct.	NP	1
21	Distribution Licence clause 5.1 Trading Licence clause 5.1	A licensee must not assist another party to engage in prohibited conduct relating to the operation of a retail market scheme.	1 March 2022 - 20 July 2022	4		NP	1

Obl No.	Obligation Reference	Obligation Description	Period in Scope	Audit Priority	Observations and Findings	Control Adequacy	Compliance Rating
22	Distribution Licence clause 5.1 Trading Licence clause 5.1	A licensee, as a member of a retail scheme, must comply with a direction given to it by the ERA to amend the scheme, and to do so within a specified time.	1 March 2022 - 20 July 2022	4	• Obtained a copy of management's control self-assessment (dated March 2025) and noted that the identified controls had operated consistently throughout the period, as assessed by the RP. • Inquired with ENGIE management and noted that no such directions were received during the audit period.	NP	NR
24	Distribution Licence clause6.1.1, Trading Licence clause 6.1.1	The licensee must not supply gas to customers unless the licensee is a member of an approved gas industry ombudsman scheme.	1 March 2022 - 28 February 2025	4	• Obtained a copy of management's control self-assessment (dated March 2025) and noted that the identified controls had operated consistently throughout the period, as assessed by the RP. • Inspected the Energy and Water Ombudsman WA website and annual report to check that ENGIE has been registered with the WA scheme and is a member of the approved Gas industry Ombudsman scheme in Western Australia. • Inspected ENGIE's Complaints and Dispute Resolution Policy to check that ENGIE is a member of the above scheme.	NP	1
24A	Distribution Licence clause 6.1.1, Trading Licence clause 6.1.1	The licensee must not supply gas to customers unless the licensee is bound by, and compliant with, any decision or direction of the gas industry ombudsman.	1 March 2022 - 28 February 2025	4		NP	1
11. Licence compliance requirements - Energy Coordination (Gas Tariffs) Regulations 2000							
29	Trading Licence clause 4.1.1	A licensee supplying gas in an area referred to in Regulation 3(a), (b), or (c) is required to have at least one capped tariff for any supply of gas in that area.	1 March 2022 - 28 February 2025	4	• Obtained a copy of management's control self-assessment (dated March 2025) and noted that the identified controls had operated consistently throughout the period, as assessed by the RP. • Inquiry with ENGIE's management understood that ENGIE only supplies gas in the Mid-West and South-West regulation areas. The billing system is configured to automatically apply the set 3(a) Regulation tariffs to all WA gas customers. • Inspected configuration settings for one sample customer in the billing system to check that regulation tariffs for these areas are automatically applied to WA gas consumer accounts. • Additionally, performed inspection of ENGIE's Standard Form Contract and noted that clause (5.1 d) of this contract states the following: "The Supply Charge is no more than the maximum amount permitted by the Energy Coordination (Gas Tariffs) Regulations 2000 (WA)."	A	1
31	Trading Licence clause 4.1.1	When offering to supply gas to a new customer under a standard form contract, a licensee is to offer to supply gas at a capped tariff.	1 March 2022 - 28 February 2025	4		A	1
12. Licence compliance requirements - Energy Coordination (Customer Contracts) Regulations 2004							
32	Trading Licence clause 4.1.1	Except in prescribed circumstances, a non-standard contract must prohibit the licensee from disconnecting supply or causing disconnection to occur if: • a customer has provided to the licensee a written statement from a medical practitioner to the effect that supply is necessary in order to protect the health of a person who lives at the customer's supply address; and • the customer has entered into arrangements acceptable to the licensee in relation to payment for gas supplied.	1 March 2022 - 28 February 2025	5	• Inspected ENGIE's non-standard contract and noted that a clause exists that effectively prohibits ENGIE from disconnecting the supply or allowing disconnection to occur upon submission of a written statement from a medical practitioner, as required by trading licensee clause 4.1.1, across the audit period.	NP	1
33	Trading Licence clause 4.1.1	A non-standard contract must require the licensee, before disconnecting supply for non-payment of a bill, to give a written reminder notice to a customer not less than 14 business days after the day on which a bill was issued advising the customer that payment is overdue and requiring payment to be made on or before the day specified in the reminder notice (being a day not less than 20 business days after the billing day).	1 March 2022 - 28 February 2025	5	• Inspected ENGIE's non-standard contract and noted that the following clauses exists for the audit period: – ENGIE will provide a written notice not less than 14 business days after the date on which the bill advising overpayment was issue – Give the customer a disconnection warning notice 22 days after the date the bill was issued if payment is not made by the reminder notice due date – ENGIE will proceed with disconnection no earlier than 10 business days from disconnection warning notice being received if the payment remains outstanding.	NP	1

Obl No.	Obligation Reference	Obligation Description	Period in Scope	Audit Priority	Observations and Findings	Control Adequacy	Compliance Rating
34	Trading Licence clause 4.1.1	A non-standard contract must require the licensee, before disconnecting supply for non-payment of a bill, to give a disconnection warning to a customer not less than 22 business days after the billing day advising the customer that disconnection will occur unless payment is made on or before the day specified in the disconnection warning (being a day not less than 10 business days after the day on which the disconnection warning is given).	1 March 2022 - 28 February 2025	5		NP	1
35	Trading Licence clause 4.1.1	A non-standard contract must require the licensee to reconnect supply to a customer within 10 business days after disconnection for non-payment of a bill if the customer pays the overdue amount or makes an arrangement for its payment and the customer has paid any applicable reconnection fee.	1 March 2022 - 28 February 2025	5	• Inspected ENGIE's non-standard contract and noted that a clause exists that requires ENGIE to reconnect within 10 Business Days after disconnection for non-payment of a bill, the customer pay the overdue amount or make an arrangement for its payment, as required by trading licence clause 4.1.1, across the audit period.	NP	1
36	Trading Licence clause 4.1.1	A non-standard contract must require the licensee to reconnect supply to a customer within 10 business days after disconnection for denial of access to a meter, if the customer provides access to the meter and the customer has paid any applicable reconnection fee. [219]	1 March 2022 - 28 February 2025	5	• Inspected ENGIE's non-standard contract and noted that a clause exists that requires to reconnect within 10 Business Days after disconnection for denial of access to a Meter, if the customer provide access to the Meter, as required by trading licence clause 4.1.1, across the audit period.	NP	1
37	Trading Licence clause 4.1.1	A non-standard contract must require the licensee to reconnect supply to a customer within 10 business days after disconnection for unlawful consumption of gas, if the customer pays for the gas consumed and the customer has paid any applicable reconnection fee.	1 March 2022 - 28 February 2025	5	• Inspected ENGIE's non-standard contract and noted that a clause exists that requires ENGIE to reconnect with the customer within 10 business days post disconnection for any unlawful consumption of gas, if the customer pays for the gas consumed. This is in accordance with trading licence clause 4.1.1, across the audit period.	NP	1
38	Trading Licence clause 4.1.1	A non-standard contract must require the licensee to reconnect supply to a customer within 10 business days after disconnection for refusal to pay a security deposit, if the customer pays the security deposit and the customer has paid any applicable reconnection fee. [228]	1 March 2022 - 28 February 2025	5	• Inspected ENGIE's non-standard contract and noted that a clause exists that requires to reconnect the customer within 10 Business Days if the customer pays for the security deposit, as required by trading licence clause 4.1.1, across the audit period.	NP	1
39	Trading Licence clause 4.1.1	A non-standard contract must require the licensee to reconnect supply to a customer within 20 business days after disconnection in an emergency situation or for health, safety or maintenance reasons, if the situation or problem giving rise to the need for disconnection has been rectified, and if the customer has paid any applicable reconnection fee.	1 March 2022 - 28 February 2025	5	• Inspected ENGIE's non-standard contract and noted that a clause exists that requires to reconnect the customer within 20 Business Days in an emergency situation or for health, safety or maintenance reasons, as required by trading licence clause 4.1.1, across the audit period.	NP	1

Obl No.	Obligation Reference	Obligation Description	Period in Scope	Audit Priority	Observations and Findings	Control Adequacy	Compliance Rating
40	Trading Licence clause 5.1	A non-standard contract must include provisions that ensure that the licensee will not disconnect supply to a customer who is unable to pay until: alternative payment options have been offered to the customer; the customer is given information on government funded concessions; it has used its best endeavours to contact the customer; and it has provided the customer a written notice of its intention to disconnect at least 5 business days prior to the disconnection date, and the customer has refused to accept the alternative payment option or failed to make payments under it.	1 March 2022 - 31 December 2022	4	• Inspected ENGIE's non-standard contract and noted that the following clauses exists for the audit period: – ENGIE will proceed with disconnection if the customer has failed to pay the bill or if customer hasn't agreed to any offer, payment plan or any payment option such as extension of time to pay – ENGIE will also provide information about government concessions and will provide a customer at least 5 business days to accept the offer. – The disconnection will happen if the customer has not paid in accordance to the payment plan or option. This is in accordance with trading licence clause 4.1.1, across the audit period.	NP	1
41	Trading Licence clause 5.1	A non-standard contract must include provisions that ensure that the licensee will not disconnect supply to a business customer until: it has used its best endeavours to contact the customer; it has offered the customer an extension of time to pay the bill; and it has provided the customer a written notice of its intention to disconnect at least 5 business days' notice prior to the disconnection date, and the customer has refused to accept the alternative payment option or failed to make payments under it.	1 March 2022 - 31 December 2022	5		NP	1
42	Trading Licence clause 5.1	A non-standard contract must include provisions that ensure that the licensee will not disconnect supply to a customer who denies access to a meter until: the customer has refused access on at least 3 concurrent billing cycles, the customer is given the option to offer alternative access arrangements; the customer is provided written advice on each occasion access was denied; it has used its best endeavours to contact the customer; and it has provided the customer a written notice of its intention to disconnect at least 5 business days prior to the disconnection date.	1 March 2022 - 31 December 2022	5	• Inspected ENGIE's non-standard contract and noted that the following clauses exists for the audit period: – ENGIE to disconnect supply to a customer who denies access to a meter after the customer has refused access on at least 3 concurrent billing cycles. – ENGIE will provide a written notice to the customer of its intention to disconnect at least 5 business days prior to the disconnection date. – The disconnection will happen if the customer fails to provide safe access in accordance with the requirements of the written notice in paragraph	NP	1
43	Trading Licence clause 5.1	A non-standard contract must include provisions that ensure that the licensee or distributor may disconnect or interrupt supply to a customer in the event of an emergency, and if so, the licensee or distributor will provide a 24-hour information service, estimate the time when gas supply will	1 March 2022 - 31 December 2022	5	• Inspected ENGIE's non-standard contract and noted that a clause exists that in case of an emergency, the distributor will provide a 24-hour information service and also will provide with an estimated time when gas supply will be restored and use best endeavours to arrange for reconnection as soon as possible, as required by trading licence clause 5.1, across the audit period.	NP	1

Obl No.	Obligation Reference	Obligation Description	Period in Scope	Audit Priority	Observations and Findings	Control Adequacy	Compliance Rating
		be restored and use best endeavours to restore supply when the emergency is over.					
44	Trading Licence clause 5.1	A non-standard contract must include provisions that ensure that the licensee or distributor may disconnect supply for health and safety reasons but will not do so unless the licensee or distributor has provided the customer written notice of the reason; allow the customer 5 business days to remove the reason where the customer is able to; and after the 5 business days issued a notice to the customer of its intention to disconnect supply at least 5 business days' notice prior to the disconnection date.	1 March 2022 - 31 December 2022	5	• Inspected ENGIE's non-standard contract and noted that a clause exists that ENGIE can disconnect a supply for health and safety reasons after providing a written notice of the reason to the customer and allowing time to fix the reason for disconnection and send a disconnection notice after the expiry of the said business days, as required by trading licence clause 5.1, across the audit period.	NP	1
45	Trading Licence clause 5.1	A non-standard contract must include provisions that ensure that the licensee or distributor may disconnect supply for planned maintenance but will not do so unless the licensee or distributor has provided the customer 4 days' notice; and will use best endeavours to minimise disruption and restore supply.	1 March 2022 - 31 December 2022	5	• Inspected ENGIE's non-standard contract and noted that a clause exists that provides information on when supply interruptions may occur and notice will be sent through as required by the trading licence clause 5.1, across audit period.	NP	1
46	Trading Licence clause 5.1	A non-standard contract must include provisions that ensure that the licensee will not disconnect supply for failure by a customer to pay a refundable advance without giving a written notice to the customer of its intention to disconnect at least 5 business days prior to the disconnection date.	1 March 2022 - 31 December 2022	5	• Inspected ENGIE's non-standard contract and noted that a clause exists stating that customer will not be disconnected for failure to pay a refundable deposit without receiving a written notice 5 business days prior to disconnection, as required by the trading licence clause 5.1, across audit period.	NP	1
47	Trading Licence clause 5.1	A non-standard contract must include provisions that ensure that the licensee will not disconnect supply where the bill owing is less than the average bill over the past 12 months and the customer has agreed to pay.	1 March 2022 - 31 December 2022	5	• Inspected ENGIE's non-standard contract and noted that a clause exists that the connection will not be disconnected if the customer owes less than the average bill over the past 12 months and customer has agreed to payment plan or other payment arrangement relating to the payment of the bill, as required by the trading licence clause 5.1, across the audit period.	NP	1
48	Trading Licence clause 5.1	A non-standard contract must include provisions that ensure that the licensee will not disconnect supply where the issue is the subject of complaint by the customer and is being reviewed externally and is not resolved.	1 March 2022 - 31 December 2022	5	• Inspected ENGIE's non-standard contract and noted that a clause exists that the connection will not be disabled if the customer an unresolved compliant or a compliant being reviewed externally, as required by the trading licence clause 5.1, across the audit period.	NP	1
49	Trading Licence clause 5.1	A non-standard contract must include provisions that ensure that the licensee will not disconnect supply where an application for a government concession has not been decided.	1 March 2022 - 31 December 2022	5	• Inspected ENGIE's non-standard contract and noted that a clause exists that the connection will not be disabled if the customer's application for concession has not been decided, as required by the trading licence clause 5.1, across the audit period.	NP	1

Obl No.	Obligation Reference	Obligation Description	Period in Scope	Audit Priority	Observations and Findings	Control Adequacy	Compliance Rating
50	Trading Licence clause 5.1	A non-standard contract must include provisions that ensure that the licensee will not disconnect supply where a customer has failed to pay a debt that is not a direct service charge.	1 March 2022 - 31 December 2022	5	• Inspected ENGIE's non-standard contract and noted that a clause exists that the connection will not be disconnected if the customer has failed to pay an amount that is not related to the supply of gas, as required by the trading licence clause 5.1, across the audit period.	NP	1
51	Trading Licence clause 5.1	A non-standard contract must include provisions that ensure that the licensee will not disconnect supply after 3pm on a weekday; and not on a Friday, weekend or public holiday or on the day before a public holiday unless it is a planned interruption.	1 March 2022 - 31 December 2022	5	• Inspected ENGIE's non-standard contract and noted that a clause exists that ENGIE will not disconnect the supply under as required by the trading licence clause 5.1, across audit period.	NP	1
52	Trading Licence clause 5.1	A non-standard contract must include provisions that ensure that if a licensee is under an obligation to reconnect supply and the customer makes a request for reconnection after 3pm on a business day, the licensee shall use best endeavours to reconnect the customer as soon as possible on the next business day.	1 March 2022 - 31 December 2022	5	• Inspected ENGIE's non-standard contract and noted that a clause exists that a customer will not be disconnected if the customer is entitled for a reconnection and ENGIE has received the reconnection request, and ENGIE shall use best endeavours to reconnect the customer if the request is received after 3pm on a business day, as required by the trading licence clause 5.1, across the audit period.	NP	1
53	Trading Licence clause 4.1.1	A non-standard contract which includes a benefit change must include provisions that require the licensee to inform the customer not more than 40 business days and not less than 20 business days before the date of the benefit change; the options for supply available to the customer after the date of the benefit change and the manner in which this information is required to be given to the customer.	1 March 2022 - 28 February 2025	5	• Inspected ENGIE's non-standard contract and noted that a clause exists that a customer will be informed in case of a benefit change not more than 40 business days and not less than 20 business days before the date of the benefit change, as required by the trading licence clause 4.1.1, across the audit period.	NP	1
54	Trading Licence clause 4.1.1	A non-standard contract must require the licensee to place refundable advances in separate trust accounts and separately identify the amounts in its accounting records.	1 March 2022 31 December 2022	5	• Inspected ENGIE's non-standard contract and noted that a clause exists on holding a security deposit and ENGIE will keep the security deposit in a separate trust account, and it will be separately identified in ENGIE accounting records, as required by trading licence clause 4.1.1, across the audit period.	NP	1
55	Trading Licence clause 4.1.1	A non-standard contract must require the licensee to return interest earned on refundable advances accounts to customers.	1 March 2022 31 December 2022	5	• Inspected ENGIE's non-standard contract and noted the non-standard contract does not require the customer to pay any security deposits to ENGIE, and ENGIE will not ask the customer to pay a security deposit, as required by trading licence clause 4.1.1, across the audit period.	NP	1
55A	Trading Licence clause 4.1.1	A non-standard contract entered into by a residential customer must not state that the residential customer is required to pay a security deposit to the licensee.	1 January 2023 - 28 February 2025	5	• Inspected ENGIE's non-standard contract and noted the non-standard contract does not require the customer to pay any security deposits to ENGIE, and ENGIE will not ask the customer to pay a security deposit, as required by trading licence clause 4.1.1, across the audit period.	NP	1
55B	Trading Licence clause 4.1.1	A non-standard contract must state whether or not the customer is required to pay a security deposit to the licensee. If the customer is required to pay a security deposit, the non-standard contract must state: •	1 January 2023 - 28 February 2025	5	• Inspected ENGIE's non-standard contract and noted the non-standard contract does not require the customer to pay any security deposits to ENGIE, and ENGIE will not ask the customer to pay a security deposit, as required by trading licence clause 4.1.1, across the audit period.	NP	1

Obl No.	Obligation Reference	Obligation Description	Period in Scope	Audit Priority	Observations and Findings	Control Adequacy	Compliance Rating
		the method used to calculate the amount of any security deposit; • the maximum amount that the licensee may require the customer to pay as a security deposit; • the circumstances in which the license may apply the security deposit towards amounts owed by the customer; and • the circumstances in which the licensee must repay the security deposit to the customer					
55C	Trading Licence clause 4.1.1	For the purposes of this regulation, regulations 38D (2), (3), (4) and (5), 38F, 38I and 38J apply as if any reference in those provisions to a standard form contract include a reference to a non-standard contract.	1 January 2023 - 28 February 2025	5	• Inspected ENGIE's non-standard contract and noted the non-standard contract does not require the customer to pay any security deposits to ENGIE, and ENGIE will not ask the customer to pay a security deposit, as required by trading licence clause 4.1.1, across the audit period.	NP	1
56	Trading Licence clause 4.1.1	Subject to Regulation 14(3), a non-standard contract must require the customer to pay a charge for gas supplied; inform the customer that the supply charge is either for residential or non-residential supply; inform the customer that the supply charge includes a specified fixed component and specified usage component require the customer to pay the non-residential charge unless the customer qualifies to pay the residential charge; and describe the circumstances in which a customer qualifies for the residential charge.	1 March 2022 - 28 February 2025	5	• Inspected ENGIE's non-standard contract and noted that a clause exists that provides information on charges and fees for the residential customers, as required by trading licensee clause 4.1.1, across the audit period.	NP	1
57	Trading Licence clause 4.1.1	A non-standard contract must describe the way in which the licensee publishes its supply charges and gives notice of variations to its supply charges.	1 March 2022 - 28 February 2025	5	• Inspected ENGIE's non-standard contract and noted that a clause exists that provides the notice of charges will be available on the website and where requested will be provided to the customer free of cost, as required by trading licensee clause 4.1.1, across the audit period.	NP	1
58	Trading Licence clause 4.1.1	A non-standard contract must include provisions that ensure that a licensee give notice of a variation in tariffs charged and provide these notices to customers affected by the change no later than the next bill.	1 March 2022 - 3 January 2023	5	• Inspected ENGIE's non-standard contract and noted that a clause exists that provides that ENGIE publish a notice of variation in charges on the website and inform the customers by providing a notice in writing as required by trading licence clause 4.1.1, across the audit period,	NP	1
59	Trading Licence clause 4.1.1	A non-standard contract must include the procedures to be followed by the licensee in relation to the preparation, issue and review of customer's bills.	1 March 2022 - 28 February 2025	5	• Inspected ENGIE's non-standard contract and noted that clauses detailing the procedures related to preparation, issue and review of customer bills, as required by the trading licence clause 4.1.1, across the audit period.	NP	1
60	Trading Licence clause 4.1.1	A non-standard contract must include provisions that ensure that a licensee prepare a bill in accordance with the terms specified in the AGA Code, including the inclusion of any refundable advance.	1 March 2022 - 1 July 2024	5	• Inspected ENGIE's non-standard form contract and noted that Section 4.3 – 'Information your bill will include' lists all the information that is included in the customer's bill, which is in accordance with trading license clause 4.1.1 as well as the terms specified in the AGA code, including the inclusion of any refundable advance, across the audit period.	NP	1

Obl No.	Obligation Reference	Obligation Description	Period in Scope	Audit Priority	Observations and Findings	Control Adequacy	Compliance Rating
61	Trading Licence clause 4.1.1	A non-standard contract must include provisions that ensure that a licensee apply payments received from a customer as directed by the customers (if the bill includes charges for other goods and services).	1 March 2022 – 1 July 2024	5	• Inspected ENGIE's non-standard contract and noted that a clause exists for the information is to be included on a customer's bill and there are provisions that states that ENGIE will apply payments received from a customer as directed by the customers. • Additionally, noted that the clause exists providing the information on how the payments will be applied if a customer does not provide direction on how the payment is to be allocated. This is in accordance with the trading licence clause 4.1.1. across the audit period.	NP	1
62	Trading Licence clause 4.1.1	A non-standard contract must specify that if a customer does not direct how a payment is to be allocated, a licensee must apply the payment: (i) to charges for the supply of gas before applying any portion of it to such goods or services; or (ii) if such goods or services include electricity, to the charges for gas and the charges for electricity in equal proportion before applying any portion of it to any other such goods or services.	1 March 2022 - 1 July 2024	5		NP	1
63A	Trading Licence clause 4.1.1	A non-standard contract must include provisions that ensure that where a customer requests it and the data is available, a licensee shall provide to the customer free of charge the customer's historical billing data for the previous two years.	1 March 2022 - 3 January 2023	5	• Inspected ENGIE's non-standard contract and noted that a clause exists to ensure that customer is provided billing data free of cost when the customer's request pertains to the historical data for last 2 years only or it is in relation to a dispute, as required by the trading licence clause 4.1.1, across the audit period.	NP	1
64	Trading Licence clause 4.1.1	A non-standard contract must include provisions that ensure that a licensee base a customer's bill on a meter reading and meters must be read at least once per year.	1 March 2022 - 31 December 2022	5	• Inspected ENGIE's non-standard contract and noted that a clause exists that ENGIE will obtain metering data as frequently as required to prepare customers' bills. In any event, ENGIE will use best endeavours to ensure that the distributor performs an actual read at least once per year, as required by the licence clause 4.1.1, across the audit period	NP	1
65	Trading Licence clause 4.1.1	A non-standard contract must include provisions that ensure that if the licensee accepts a customer reading of the meter, it must not adjust the bill in favour of the licensee if the licensee subsequently discovers the reading was incorrect in favour of the customer.	1 March 2022 - 31 December 2022	5	• Inspected ENGIE's non-standard contract and noted that a clause exists that ENGIE will review customers bill and if the bill is incorrect, ENGIE will adjust the bill for any undercharge or overcharge and may require the customer to pay the amount of the bill that is outstanding, as required by the licence clause 4.1.1, across the audit period.	NP	1
66	Trading Licence clause 4.1.1	A non-standard contract must include provisions that ensure that if the licensee provides a customer with an estimated bill and is subsequently able to read the meter, the licensee must adjust the estimated bill in accordance with the meter reading.	1 March 2022 - 31 December 2022	5	• Inspected ENGIE's non-standard contract and noted that a clause exists that provides customers with information on estimated usage, as required by the trading licence clause 4.1.1, across the audit period	NP	1
67	Trading Licence clause 4.1.1	A non-standard contract must include provisions that ensure that a licensee read a customer's meter upon request and may impose a fee for doing so.	1 March 2022 - 31 December 2022	5	• Inspected ENGIE's non-standard contract and noted that a clause exists allowing customers to request meter or meter data tested and charges applicable, as required by the trading licence clause 4.1.1, across the audit period	NP	1
68	Trading Licence clause 4.1.1	A non-standard contract must include provisions that ensure that a licensee	1 March 2022 - 31 December 2022	5	• Inspected ENGIE's non-standard contract and noted that a clause exists providing options to customers for payment of invoice, as required by the trading licence clause 4.1.1, across the audit period	NP	1

Obl No.	Obligation Reference	Obligation Description	Period in Scope	Audit Priority	Observations and Findings	Control Adequacy	Compliance Rating
		offer payment in person and payment by mail.					
69	Trading Licence clause 4.1.1	A non-standard contract must include provisions that ensure that a licensee offer customers who are absent for a long period, payment in advance facilities and the option of redirecting the bill.	1 March 2022 - 31 December 2022	5	• Inspected ENGIE's non-standard contract and noted that a clause exists allowing customers to pay in advance and option to redirect the bill as required under trading clause 4.1.1. across the audit period.	NP	1
70	Trading Licence clause 4.1.1	A non-standard contract must not authorise a licensee to terminate a contract if a customer commits a breach of the contract (other than a substantial breach) unless: (a) the licensee has a right to disconnect supply under the contract, a written law or a relevant code; and (b) the licensee has disconnected supply at all supply addresses of the customer covered by the contract.	1 March 2022 - 28 February 2025	5	• Inspected ENGIE's non-standard contract and noted that a clause exists providing information to the customers that ENGIE can disconnect the supply only in case there is a breach of contract by the customer, or where ENGIE has a right to disconnect as per written law or relevant code, as required by the trading licence clause 4.1.1, across the audit period.	NP	1
71	Trading Licence clause 4.1.1	A non-standard contract must require a licensee to make the following information available to the customer if the customer requests it: • copies of regulations or any relevant code; • information about fees and charges payable under the contract; • with information on energy efficiency; • billing data; and • contact details for obtaining information about Government assistance programs or financial counselling services.	1 March 2022 - 28 February 2025	5	• Inspected ENGIE's non-standard contract and noted that a clause exists providing the list of information and when requested by customer will be directed to ENGIE's website or a copy will be provided to the customers as required by the trading licence clause 4.1.1, across the audit period.	NP	1
72	Trading Licence clause 4.1.1	A non-standard contract must include the procedure to be followed by the licensee and the customer if the customer has difficulty paying a bill.	1 March 2022 - 28 February 2025	5	• Inspected ENGIE's non-standard contract and noted that a clause exists that provides information on procedure to be followed by the customer having trouble paying their bills, as required by the trading licence clause 4.1.1., across the audit period.	NP	1
72A	Trading Licence clause 4.1.1	A non-standard contract must set out the procedures to be followed in relation to debt collection.	1 March 2022 - 28 February 2025	5	• Inspected ENGIE's non-standard contract and noted that a clause 9.3 sets out the procedure for debt collection in case of non-payment of bill by the customer, as required by the trading licence clause 4.1.1, across the audit period.	NP	1
72AA	Trading Licence Clause 4.1.1	A non-standard contract must describe the procedures to be followed by the licensee in responding to a complaint made by the customer.	1 January 2023 - 28 February 2025	5	• Inspected ENGIE's non-standard contract and noted that a clause exists that sets out the procedure to be followed by ENGIE in case of responding to a complaint made by the customer, as required by the trading licence clause 4.1.1, across the audit period.	NP	1
72B	Trading Licence clause 4.1.1	A non-standard contract must specify that the licensee has a privacy policy that sets out the steps taken to ensure that customer information is dealt with in a confidential manner and the way in which a copy of the privacy policy can be obtained by the customer without charge.	1 March 2022 - 28 February 2025	5	• Inspected ENGIE's non-standard contract and noted that a clause sets out the steps taken by ENGIE to ensure that customer information is dealt with in a confidential manner. • Inspected the non-standard contract to check it provides the details of the privacy policy available on the ENGIE website at free of cost to the customers as required by the trading licence clause 4.1.1, across the audit period.	NP	1

Obl No.	Obligation Reference	Obligation Description	Period in Scope	Audit Priority	Observations and Findings	Control Adequacy	Compliance Rating
73	Trading Licence clause 4.1.1	A non-standard contract must prohibit the supply of gas to the customer under a door-to-door contract during the cooling-off period unless the customer requests supply.	1 March 2022 - 28 February 2025	5	• Inspected the non-standard contract and noted that clause 2.3 prohibits the sale of gas by ENGIE to a customer before the customer's cooling-off period has expired as required by the trading licence clause 4.1.1, across the audit period. • Inquired with ENGIE management and understood that ENGIE does not perform door-to-door sales for WA gas customers.	NP	1
74A	Trading Licence clause 4.1.1	A licensee must not commence legal proceedings for the recovery of a customer debt if the customer has entered into a payment arrangement and is complying with the terms of that arrangement.	1 March 2022 - 28 February 2025	5	• Inspected ENGIE's non-standard contract and noted that clause 5.3 states that ENGIE will not commence legal proceedings for the recovery of an amount owed by the customer if the customer has entered into a payment arrangement and is complying with the terms of that arrangement, as required by the trading licence clause 4.1.1, across the audit period.	NP	1
75A	Trading Licence clause 4.1.1	A licensee may only provide a credit reporting agency with default information if it relates to a bill issued by the licensee.	1 March 2022 - 28 February 2025	5	• Inquired with ENGIE management and understood that ENGIE did not engage in credit reporting or provision of default information for gas customers during the audit period.	NP	NR
76	Trading Licence clause 4.1.1	A licensee must notify a credit reporting agency immediately if a customer has cleared their debt.	1 March 2022 - 28 February 2025	5	• Inquired with ENGIE management and understood that ENGIE did not engage in collection of customer credit history or default history, and did not provide customer credit or default information to credit reporting agencies for gas customers and during the audit period.	NP	NR
77	Trading Licence clause 4.1.1	If a customer remedies a default and demonstrates extenuating circumstances, a licensee must request the credit reporting agency to remove the default record.	1 March 2022 - 28 February 2025	5		NP	NR
78	Trading Licence clause 4.1.1	A licensee must not refer a default to a credit reporting agency that is the subject of a complaint or matter of review.	1 March 2022 - 28 February 2025	5		NP	NR
79	Trading Licence clause 4.1.1	A licensee must include information about its complaint handling process and contact details of the energy ombudsman on any disconnection warning given to a customer.	1 March 2022 - 28 February 2025	5	• Inquired with ENGIE management and understood that: – ENGIE's customer relationship management system (Salesforce) is configured to automatically exclude customers with specific flags on their account (such as customers in hardship, vulnerable customers, or customers with an open complaint) from being assessed for disconnection eligibility. – When a customer is flagged for disconnection, a collections agent completes a disconnection checklist which must be peer reviewed for accuracy and approved prior to raising a disconnection service order with the distributor. Once a service order has been raised, ENGIE sends a disconnection warning to the customer via SMS and their preferred communication method to notify them of the disconnection order and date of disconnection. • Inspected one (1) customer disconnection warning notice to check that the disconnection warning includes the Ombudsman's contact details as well as information on ENGIE's complaints handling process.	A	1
80	Trading Licence clause 4.1.1	Subject to sub regulation (4), a fixed term non-standard contract must require that when a non–standard contract is due to expire, a licensee must issue a notice in writing to a customer not more than 40 business days and not less than 20 business days before the day on which the contract is due to expire (or at the commencement of the contract if the contract is less than 1 month) with information about: the expiry date; alternative supply options, and the terms and conditions for continued supply post contract expiry.	1 March 2022 - 28 February 2025	5	• Inspected ENGIE's non-standard contract and noted that a clause exists (clause 2.7 b) that requires that when a non–standard contract is due to expire, ENGIE must give the notification referred to in clause 2.7(a) including the expiry date; alternative supply options, and the terms and conditions for continued supply post contract expiry, not more than 40 Business Days and not less than 20 Business Days before the day on which the Contract is due to expire, as required by the trading licence clause 4.1.1., across the audit period.	NP	1

Obl No.	Obligation Reference	Obligation Description	Period in Scope	Audit Priority	Observations and Findings	Control Adequacy	Compliance Rating
83	Trading Licence clause 4.1.1	Upon request, a licensee must provide a customer with a copy of the Energy Coordination (Customer Contract) Regulations 2004 or a relevant code.	1 March 2022 - 28 February 2025	5	• Inquired with ENGIE management and inspected the work instructions to check Customer care agents are trained to provide the Energy Coordination (Customer Contract) Regulations 2004 to customers when requested via email, post of verbally over the phone. • Inspected a welcome pack to check that ENGIE offers customers a copy of the Energy Coordination (Customer Contract) Regulations 2004 upon request.	NP	1
84	Trading Licence clause 4.1.1	A licensee must ensure that a copy of the Energy Coordination (Customer Contract) Regulations 2004 or a relevant code is available for inspection at its offices at no charge.	1 March 2022 - 28 February 2025	5	• Inquired with ENGIE management found that ENGIE keeps a copy of the Energy Coordination (Customer Contract) Regulations 2004 available at the front desk of their offices.	NP	1
84A	Trading Licence clause 4.1.1	A licensee must provide available bill data to customers upon request free of charge subject to clause 47(2) and (4) of the Energy Coordination (Customer Contracts) Regulations 2004.	1 March 2022 - 28 February 2025	5	• Inquired with ENGIE management and understood that customers are able to request any information or documents relating to their account free of charge. This can be done through ENGIE's various customer care channels or through accessing their account details by logging onto the ENGIE website. This includes the customer's billing data. • Inquired with ENGIE management and understood that ENGIE did not receive any requests from customers for bill data during the audit period.	NP	NR
91	Trading Licence clause 4.1.1	A non-standard contract must require the licensee to notify the customer of any amendment to a non-standard contract.	1 March 2022 - 28 February 2025	5	• Inspected ENGIE's non-standard contract and noted that a clause exists that requires ENGIE to notify the customer 20 business days prior to any variation to the contract, as required by the trading licence clause 4.1.1, across the audit period.	NP	1
13. Licence compliance requirements - Licence conditions							
96	Distribution Licence clause 5.2.2 Trading Licence clause 5.1.2	A licensee must comply and require its expert to comply with the ERA's standard guidelines dealing with the performance audit.	1 March 2022 - 28 February 2025	4	• Following the ERA's approval dated 14 February 2025, PricewaterhouseCoopers (PwC) has been engaged by ENGIE to conduct the performance audit (the audit) in accordance with the ERA "Audit and Review Guidelines: Electricity and Gas Licences (March 2019)" (the Guidelines) for the audit period 1 March 2022 to 28 February 2025. • In accordance with the Guidelines, the Audit Plan (the Plan) was submitted to the ERA and was approved on 10 April 2025.	NP	1
97	Distribution Licence clause 5.2.3 Trading Licence clause 5.1.3	A licensee's independent auditor must be approved by the ERA prior to the audit.	1 March 2022 - 28 February 2025	5		NP	1
98	Distribution Licence clause 4.6.4 Trading Licence clause 4.6.4	A licensee must comply with any individual performance standards prescribed by the ERA.	1 March 2022 - 28 February 2025	4	• Inquired with ENGIE management and understood that ENGIE manages all communications relating to Compliance and Regulatory matters via a Shared Inbox that is accessible for all Compliance and Regulatory team members. • Management has represented that, during the audit period 1 March 2022 - 28 February 2025, ENGIE had not received any individual performance Standards prescribed by the ERA.	NP	NR
99	Distribution Licence clause3.7.1, Trading Licence clause 3.7.1	Unless otherwise specified, all notices must be in writing and will be regarded as having been sent and received in accordance with defined parameters.	1 March 2022 - 28 February 2025	5	• Inquired with ENGIE management and understood that ENGIE manages all communications relating to Compliance and Regulatory matters via a Shared Inbox that is accessible for all Compliance and Regulatory team members.	NP	1
100	Distribution Licence clause 4.3.1, Trading Licence clause 4.3.1	A licensee and any related body corporate must maintain accounting records that comply with the Australian Accounting Standards Board or equivalent International Accounting Standards.	1 March 2022 - 28 February 2025	4	• Inquired with ENGIE management and understood that ENGIE prepares and maintains the financial statements in accordance with the Australian Accounting Standards and Australian Accounting Standards Board (AASB) including new and amended accounting standards and Interpretations as issued by the AASB, • Inspected the financial statements for the audit period to check they are prepared as required by the trading licence clause 4.3.	NP	1
101	Distribution Licence clause 4.4.1(a) Trading Licence clause 4.4.1(a)	A licensee must report to the ERA if the licensee is under external administration or experiences a significant change in its corporate, financial or technical circumstances that may affect the licensee's ability to meet its obligations under this licence	1 March 2022 - 28 February 2025	4	• Inquired with ENGIE management and understood that during the audit period 1 March 2022 - 28 February 2025, ENGIE has not been under external administration or experienced a significant change in its corporate, financial or technical circumstances that may affect its ability to meet its obligations under this licence within 2 business days of the change occurring.	NP	NR

Obl No.	Obligation Reference	Obligation Description	Period in Scope	Audit Priority	Observations and Findings	Control Adequacy	Compliance Rating
		within 2 business days of the change occurring.					
102	Distribution Licence clause4.5.1, Trading Licence clause 4.5.1	A licensee must provide to the ERA any information that the ERA may require in connection with its functions under the Energy Coordination Act 1994 in the time, manner and form specified by the ERA.	1 March 2022 - 28 February 2025	2	Inquired with management and understood that a refreshed performance indicator process was implemented for the FY24 period to support the submission of annual performance reporting requirements to the ERA. ***Performance Indicator Submission FY24*** • Obtained a copy of the procedure document detailing the Performance Reporting Process for ENGIE which are supported by flowcharts for Regulatory Performance Reporting, Retrieve Regulatory Performance Data and Validate Regulatory Performance Data. Inspection of the Performance Reporting Procedure noted that it remains in draft. • Inspected the 'Change Tracker' document which details the interpretation of each indicator as per the Performance Reporting Handbook. For a sample of performance indicators, checked that the Change Tracker included a business definition and technical definition as articulated by the Responsible Persons (RPs), who are responsible for overseeing the accuracy of performance reporting submissions. • Inquired with management and understood that performance indicator extraction scripts have been developed by the Data Team, utilising the technical definition, to extract relevant information from key systems into the Virtual Data Mart (VDM). The scripts are stored in GITHUB to ensure version control. • A peer review of the scripts is required to be performed by a technical expert from the Data Team to assess the accuracy of the data extraction scripts for each performance indicator. For a sample of performance indicators, checked that a peer-review of the scripts had been performed. • Inquired with management and understood that performance indicator data snapshots are required to be saved at a point in time and stored in a central location which includes the underlying data for historical submission periods. • For a sample of performance indicators across each category, checked that the performance indicator outcome was reviewed and approved by the RP, including commentary for any significant variances and / or trends identified. • For a sample of performance indicators across each category, checked that a formal review and approval was undertaken by the Compliance Team to check transposition of performance indicator figures from the VDM into the Trading Licence Performance Reporting Data Sheets (final submission document). • Inspected the ENGIE website to check that the final submission was published and noted that the website link was not available. ***Performance Indicator Submission FY22 & FY23*** Inquired with management and understood that a formalised performance reporting process and procedure document was not in place for the FY22 and FY23 submission period. As a result, sample testing of performance indicators noted no formal evidence of: • A technical definition document developed for each performance indicator • Peer review performed by a technical expert over data extraction scripts • Review and sign off by RPs to confirm the accuracy of the performance reporting data across each indicator. Inquired with management and understood that data snapshots were not retained at a point in time for all indicators for the FY22 and FY23 submission period. ***Performance Indicator Accuracy Assessment*** For a sample of performance indicators, checked that the final submitted figure accurately reconciles to underlying source data. The following exceptions were noted: • FY22 – In 9 out of 10 samples, discrepancies were noted between the final reporting template when compared to the underlying regenerated VDM data. • FY23 – In 9 out of 10 samples, discrepancies were noted between the final reporting template when compared to the underlying regenerated VDM data. Inquiry of management noted that this may be attributable to instances where data extraction scripts have since been updated and/or timing differences for the extraction of historical performance indicator data. *2024 Annual Performance Report* ***Delay in Submission*** • The 2024 Annual Performance Report was submitted to the ERA on 25 October 2024, which was 25 days overdue. This was subsequently re-submitted on 1 November 2024 to address items identified by ENGIE. • ENGIE submitted the 2023 Annual Performance Report on 2 October 2023. This was subsequently re-submitted on 3 October 2023 to address items identified by ENGIE.	C	3

<table>
<tr><th>Obl No.</th><th>Obligation Reference</th><th>Obligation Description</th><th>Period in Scope</th><th>Audit Priority</th><th>Observations and Findings</th><th>Control Adequacy</th><th>Compliance Rating</th></tr>
<tr><td></td><td></td><td></td><td></td><td></td><td>Recommendation 01/2025
ENGIE management have advised they have made a number of improvements to performance reporting processes from October 2024. These included:
• Review and update of Performance Reporting process and procedures
• Retaining data snapshots to support historical submissions
• Implementing review and approval processes for indicator definitions and data extraction scripts
• Formalising the approach for business owner review / approval of indicator values, and review by the second line compliance team.
In addition, ENGIE management should:
1) Finalise the procedure documents relating to the annual performance report submission process
2) Develop tasks within the Archer system with assigned due dates to monitor response timeframes and deadlines necessary for performance reporting submissions to the Economic Regulation Authority (ERA).</td><td></td><td></td></tr>
<tr><td>103</td><td>Distribution Licence clause 3.8.1, Trading Licence clause 3.8.1</td><td>A licensee must publish any information it is directed by the ERA to publish, within the timeframes specified.</td><td>1 March 2022 - 28 February 2025</td><td>2</td><td>• Inspected ENGIE's website to that ERA approved Annual performance reports are published on the website.
• No exceptions were noted for FY22. Following exceptions were noted for FY23 and FY24:
– The performance reports for the year 2022-2023 was not published on ENGIE's website
– Whilst the performance reports for the year 2023-24 was published on ENGIE's website, it is noted the URL link is broken and therefore the report is unable to be opened which has resulted in a non-compliance.
Recommendation 02/2025:
1) Finalise the procedure documents relating to the annual performance report submission process
2) Develop tasks within the Archer system with assigned due dates to monitor response timeframes and deadlines necessary for performance reporting submissions to the Economic Regulation Authority (ERA).</td><td>C</td><td>2</td></tr>
<tr><td>106</td><td>Trading Licence clause 6.4.2</td><td>A licensee must, if directed by the ERA, review the standard form contract and submit to the ERA the results of that review within the time specified by the ERA.</td><td>1 March 2022 - 28 February 2025</td><td>5</td><td rowspan="3">• Inquired with ENGIE management and understood that ENGIE manages all communications relating to Compliance and Regulatory matters via a Shared Inbox that is accessible for all Compliance and Regulatory team members.
• Management has represented that, during the audit period 1 March 2022 - 28 February 2025, ENGIE had not received any directions from the ERA to amend a standard form contract.

(Recommendation 02/2025) ENGIE should consider
1) Publish the FY22 and FY23 report on the website and amend the broken URL link for the FY24 report.
2) Develop tasks within Archer with assigned due dates to monitor compliance with requirements for publishing information in accordance with prescribed timeframes.
3) Implement a process to periodically check that performance reports are published and are accessible on the website.</td><td>NP</td><td>NR</td></tr>
<tr><td>107</td><td>Trading Licence clause 6.4.3</td><td>A licensee must comply with any direction given by the ERA in relation to the scope, process and methodology of the standard form contract review.</td><td>1 March 2022 - 28 February 2025</td><td>5</td><td>NP</td><td>NR</td></tr>
<tr><td>108</td><td>Trading Licence clause 6.5.1</td><td>A licensee must only amend the standard form contract in accordance with the Energy Coordination Act 1994 and Regulations.</td><td>1 March 2022 - 28 February 2025</td><td>4</td><td>NP</td><td>NR</td></tr>
<tr><td>109</td><td>Trading Licence clause6.8.1 and 6.8.2</td><td>A licensee must maintain supply to a customer if it supplies, or within the last 12 months supplied, gas to that customer's premises unless another supplier starts supplying the customer.</td><td>1 March 2022 - 28 February 2025</td><td>4</td><td>• Inquired with ENGIE management and understood that ENGIE continues to maintain gas supply to a customer's premises unless another supplier starts supplying the customer or the customer breaches the contract terms or cancels their account.
• Inspected disconnections process flow procedure and noted that the procedure included checking the requirements as per the trading licence clauses 6.8.1 and 6.8.2.</td><td>NP</td><td>1</td></tr>
<tr><td>110</td><td>Trading Licence Schedule 1 clause 2.5</td><td>A licensee must provide the ERA within 3 business days of a request by the ERA with reasons for refusing to commence supply to a customer.</td><td>1 March 2022 - 28 February 2025</td><td>4</td><td>• Inquired with ENGIE management and understood that there have been no instances during the audit period where ENGIE has refused to commence supply to a customer.</td><td>NP</td><td>NR</td></tr>
<tr><td>111</td><td>Trading Licence Schedule 1 clause 2.7</td><td>A licensee must comply with a direction from the ERA to supply a customer, subject to specified conditions.</td><td>1 March 2022 - 28 February 2025</td><td>4</td><td>• Inquired with ENGIE management and understood that there have been no instances during the audit period where ENGIE have received direction from ERA to supply a customer subject to specified conditions.</td><td>NP</td><td>NR</td></tr>
</table>

Obl No.	Obligation Reference	Obligation Description	Period in Scope	Audit Priority	Observations and Findings	Control Adequacy	Compliance Rating
112	Trading Licence Schedule 1 clauses 3.1 and 3.2	Subject to clause 3.2, a licensee must provide reasonable information relating to its activities under the licence as requested by the holder of a distribution licence to enable for the safe and efficient operation of the relevant distribution system.	1 March 2022 - 28 February 2025	4	• Inquired with ENGIE management and understood that ENGIE has an established contractual relationship with ATCO and the Business Operations Manager is responsible for meeting with the distributor on periodic basis and providing any information requested by the distributor. ATCO has access to ENGIE's billing system and SAP, through which information is shared (e.g. service orders, meter readings from ATCO, or requests from ATCO for information relating to a connection or disconnection request). • Inquired with ENGIE management and understood that ENGIE had not received any specific requests from ATCO to provide information relating to its activities to enable the safe and efficient operation of the distribution system during the audit period, however we have inspected the billing system and list of disconnection requests and noted that information relating to the operation of the distribution system with respect to ENGIE gas customers is provided to ATCO via service orders.	NP	NR
113	Trading Licence Schedule 1 clause 4.1	A licensee must notify the Minister at least one month before a change to any price, price structure, fee or interest rate under the standard form contract is to come into effect.	1 March 2022 - 28 February 2025	4	• Inquired with ENGIE management and understood that ENGIE manages all communications relating to Compliance and Regulatory matters via a Shared Inbox that is accessible for all Compliance and Regulatory team members. Additionally, ENGIE conducts an annual price change assessment, which includes notifying the Minister of any changes to any price, price structure, fee or interest rate under the standard form contract. • Obtained and inspected letter sent to the Minister to check ENGIE had notified the Minister at least one month before changes to its standard form gas contracts aligned to changes to the regulated price cap went into effect for 1 July 2022, 1 July 2023 and 1 July 2024.	NP	1
14. Licence compliance requirements - Gas Marketing Code of Conduct							
116	Trading Licence clause 6.2.1	A retailer must ensure that its gas marketing agents comply with Part 2 of the code of Conduct	1 March 2022 - 28 February 2025	2	• Inquired with ENGIE management and understood that ENGIE's sales agents undergo induction training prior to handling any customer sales interactions. Induction training includes compliance awareness training and covers Part 2 of the Gas Marketing Code of Conduct. Agents also complete mandatory yearly refresher compliance training sessions. • ENGIE obtains and records verifiable consent from customers when entering non-standard contracts, with the process varying depending on the sales method, such as broker, telemarketing, or online. Customers are informed of their option to choose a standard contract, the differences between non-standard and standard contracts, and their rights to rescind the contract along with any associated charges. Essential information, including access to relevant codes and tariffs, assistance for bill payment issues, emergency contact numbers, interpreter and assistance services for residential customers, and complaint and enquiry channels, is provided through the first bill and a welcome pack. • In accordance with the Gas Marketing Code of Conduct, when a retailer and a small use customer enter into a non-standard contract that is not an unsolicited consumer agreement, the retailer must give, or make available a copy of the non-standard contract: – if the non-standard contract is entered into by telephone – as soon as possible, but not more than 5 business days, after the non-standard contract is entered into; or – otherwise – at the time the non-standard contract is entered into. • Inquiry of management noted that for online sales, ENGIE's process is to send a Welcome Pack (which includes the non-standard contract terms and conditions) to customers within one (1) business day. A range of pre-requisite checks are performed after a customer submits their registration, such as credit and data checks (e.g. validity of supply address), which are batch processed multiple times daily. • Sample testing of 25 new customers on a non-standard contract (18 online sales, 5 telesales and 2 broker sales) identified: – 14 instances out of 20 (70%) where online sale customers were provided a copy of the non-standard contract one business day after the customer had completed their online registration via ENGIE's website. Of these, there were six (6) instances where ENGIE were unable to provide evidence to demonstrate that the customer had provided verifiable consent to enter the non-standard contract (i.e. evidence that the customer has read the Rates and Charges, Important Information and Terms and Conditions, and accepted the terms and conditions). Management advised that this was due to a data quality issue which arose during a data migration activity to archive customer records. – One (1) instance out of 20 (5%) where an online sale customer was provided a copy of the non-standard contract outside of one business day post the customer's online registration via ENGIE's website (i.e. the contract was provided two business days and three business days post sale). • Inspection of the online sale registration form on ENGIE's website noted that the customer has an option to obtain a summary of the product plan and customer details, including the rates and charges, important information and the non-standard terms and conditions. However, the terms and conditions which appear on ENGIE's website online registration form is based on a legacy Simply Energy non-standard contract template (dated 12 April 2021). **Recommendation 03/2025**	C	2

Obl No.	Obligation Reference	Obligation Description	Period in Scope	Audit Priority	Observations and Findings	Control Adequacy	Compliance Rating
					1) Update the online registration form to include the most recent non-standard contract terms and conditions 2) Update the process to ensure a copy of the non-standard contract's terms and conditions are sent to an online sale customer on the day the sale is executed in accordance with clause 2.3(1)(b)(i) and (ii) 3) Perform root cause analysis to determine the reason for the data quality issue resulting from the data archiving process and identify remediation actions (i.e. contacting the customer to confirm the energy product).		
117	Trading Licence clause 6.2.1	A retailer or gas marketing agent must ensure that standard form contracts that are not unsolicited consumer agreements are entered into in the manner and satisfying the conditions specified.	1 March 2022 - 28 February 2025	4	• Inquired with ENGIE management and understood that ENGIE may enter into a standard contract with a customer upon the customer's request or if ENGIE identifies a charge from a supply address where the occupant is not a known customer to ENGIE. ENGIE will send a copy of its standard form contract terms and conditions to the supply address and ask the customer to contact ENGIE to enter into a contract with the customer. • In accordance with the Gas Marketing Code of Conduct, when a retailer and a small use customer enter into a standard form contract that is not an unsolicited consumer agreement, the retailer must record the date on which the standard form contract was entered into and give, or make available a copy of the standard contract: – if the standard form contract is entered into by telephone – as soon as possible, but not more than 5 business days, after the standard form contract is entered into; or – otherwise – at the time the standard form contract is entered into. • Inquiry of management noted that ENGIE's process is to send a Welcome Pack (which includes the standard form contract terms and conditions and ENGIE's disclosure statement) to customers within one (1) business day. A range of pre-requisite checks are performed after a customer submits their registration, such as credit and data checks (e.g. validity of supply address), which are batch processed multiple times daily. • Inspected a sample of Welcome Packs to check that it includes the information specified in clause 5(2) and noted that all required information in the clause is included in the Pack. • Inspected evidence for six (6) sample new customers on a standard contract and noted that the contract was provided to the customer within the required timeframe.	A	1
118	Trading Licence clause 6.2.1	If a customer enters into a standard form contract that is not an unsolicited consumer agreement, the retailer or gas marketing agent must give the customer the information specified in clause 5(2) before or at the time of giving the customer's first bill, unless the retailer or gas marketing agent has provided the information to the customer in the preceding 12 months or informed the customer how the information may be obtained (unless the customer has requested to receive the information).	1 March 2022 - 28 February 2025	4		A	1
119	Trading Licence clause 6.2.1	When a customer enters into a non-standard contract that is not an unsolicited consumer agreement, a retailer or gas marketing agent must obtain and make a record of the customer's verifiable consent to entering into the non-standard contract.	1 March 2022 - 28 February 2025	4	• Inquiry with ENGIE management found that when a customer enters into a non-standard contract, ENGIE obtains and records the customer's verifiable consent to enter into the non-standard contract. For telephone sales, consent is obtained during the call, and the recording is maintained. For broker sales, the record is maintained either in call recording or the form filled by the customer. The online registration form provides a summary of the customer's product plan and customer details, including the rates and charges, important information and contract terms and conditions. • Inspection noted that the online registration form is configured to automatically require the customer to confirm that they have read and accepted the Rates and Charges, Important Information and Terms and Conditions of their contract with ENGIE before they are able to submit their registration form. PwC reperformed the online registration process and found that the registration could not be completed without confirming that the customer had read and accepted the Rates and Charges, Important Information and Terms and Conditions. • In accordance with the Gas Marketing Code of Conduct, when a retailer and a small use customer enter into a non-standard contract that is not an unsolicited consumer agreement, the retailer must give, or make available a copy of the non-standard contract: – if the non-standard contract is entered into by telephone – as soon as possible, but not more than 5 business days, after the non-standard contract is entered into; or – otherwise – at the time the non-standard contract is entered into. • Inquiry of management noted that for online sales, ENGIE's process is to send a Welcome Pack (which includes the non-standard contract terms and conditions) to customers within one (1) business day. A range of pre-requisite checks are performed after a customer submits their registration, such as credit and data checks (e.g. validity of supply address), which are batch processed multiple times daily. • Sample testing of 25 new customers on a non-standard contract (18 online sales, 5 telesales and 2 broker sales) identified: – 14 instances out of 20 (70%) where online sale customers were provided a copy of the non-standard contract one business day after the customer had completed their online registration via ENGIE's website. Of these, there were six (6) instances where ENGIE were unable to provide evidence to demonstrate that the customer had provided verifiable consent to enter the non-	C	2
119A	Trading Licence clause 6.2.1	When a customer enters into a non-standard contract that is not an unsolicited consumer agreement, a retailer or gas marketing agent must give, or make available to the customer at no charge, a copy of the contract at the times specified in clause 2.3(1)(b)(i) and (ii).	1 March 2022 - 28 February 2025	3		C	2

Obl No.	Obligation Reference	Obligation Description	Period in Scope	Audit Priority	Observations and Findings	Control Adequacy	Compliance Rating
					standard contract (i.e. evidence that the customer has read the Rates and Charges, Important Information and Terms and Conditions, and accepted the terms and conditions). Management advised that this was due to a data quality issue which arose during a data migration activity to archive customer records. – One (1) instance out of 20 (5%) where an online sale customer was provided a copy of the non-standard contract outside of one business day post the customer's online registration via ENGIE's website (i.e. the contract was provided two business days and three business days post sale). • Inspection of the online sale registration form on ENGIE's website noted that the customer has an option to obtain a summary of the product plan and customer details, including the rates and charges, important information and the non-standard terms and conditions. However, the terms and conditions which appear on ENGIE's website online registration form is based on a legacy Simply Energy non-standard contract template (dated 12 April 2021). • It is noted that ENGIE reported one breach in relation to this clause to the ERA which was submitted as part of ENGIE's Compliance Report 1 March 2022 to 30 June 2022 period. The breach resulted in one (1) customer (telesales channel) did not receive their welcome pack within the timeframes specified due a system error. Inquiry with management understood that ENGIE has implemented controls to identify and monitor unsent Welcome Packs to ensure they are provided to customer as per the specified requirements. Inspected Alison (five (5) sample customer (telesales) to check that Welcome packs were sent to the customers on time. **Recommendation 03/2025** 1) Update the online registration form to include the most recent non-standard contract terms and conditions 2) Update the process to ensure a copy of the non-standard contract's terms and conditions are sent to an online sale customer on the day the sale is executed in accordance with clause 2.3(1)(b)(i) and (ii) 3) Perform root cause analysis to determine the reason for the data quality issue resulting from the data archiving process and identify remediation actions (i.e. contacting the customer to confirm the energy product). 4) Obtain and make a record of a customer's verifiable consent for all instances where a customer enters into a non-standard contract. 5) Obtain a customer's verifiable confirmation consent from customers when entering non-standard contracts via all sales method, such as broker, telemarketing, or online.		
120A	Trading Licence clause 6.2.1	A retailer or gas marketing agent must ensure that the information specified is provided to the customer before entering into a non-standard contract.	1 March 2022 - 28 February 2025	4	• Inquired with ENGIE management and understood that ENGIE obtains and records verifiable consent from customers when entering non-standard contracts, with the process varying depending on the sales method, such as broker, telemarketing, or online. • Inspected ENGIE's website and confirmed that, when signing up for a new energy plan, the website provides information on ENGIE's non-standard contracts and the standard form contract, including detailed information relating to the rates, charges, terms and conditions of the contracts. The customer's rights and charges relating to the non-standard contract cooling off period are also provided to the customer prior to entering into their non-standard contract with ENGIE. • For telephone sales (including broker sales), customers are informed of their option to choose a standard contract, the differences between non-standard and standard contracts, and their rights to rescind the contract along with any associated charges. Information relating to ENGIE's standard form contract, the difference between the non-standard contract and the standard form contract, and the customer rights and charges relating to the non-standard contract cooling off period are provided to the customer prior to entering into the contract. This is provided via call scripting played or read to the customer. • Inspected evidence for six (6) new customers on a non-standard contract who signed up via a telephone sale (including one broker sale) and confirmed that the customer was provided the information prior to entering into the non-standard contract.	A	1
120B	Trading Licence clause 6.2.1	Subject to clause 6(4), if entering into a non-standard contract, a retailer or gas marketing agent must give the customer the information specified in clauses (a)-(g) before or at the time of giving the customer's first bill.	1 March 2022 - 28 February 2025	4	• Inquired with ENGIE management and understood that ENGIE sends a Welcome Pack new all new customers on non-standard form contracts, which includes the non-standard form contract terms and conditions. Inspection of the non-standard form contract terms and conditions found that clause '12.5 Further Information' outlines how customers can obtain further information on any of the requirements specified in clauses (a)-(g). • Performed sample testing of 25 new customers on a non-standard contract (18 online sales, 5 telesales, 2 broker sales) to check that the Welcome Pack was sent to the customer.	A	1
121A	Trading Licence clause 6.2.1	A retailer or gas marketing agent must obtain a customer's verifiable confirmation that the information specified in clause 2.3(2) has been given.	1 March 2022 - 28 February 2025	4	• Inquired with ENGIE management and understood that ENGIE obtains and records verifiable consent from customers when entering non-standard contracts, with the process varying depending on the sales method, such as broker, telemarketing, or online. Customers are informed of their option to choose a standard contract, the differences between non-standard and standard contracts, and their rights to rescind the contract along with any associated charges. Essential information, including access to relevant codes and tariffs, assistance for bill payment issues, emergency contact numbers, interpreter and assistance services for residential customers, and complaint and enquiry channels, is provided through the first bill and a welcome pack.	C	2

Obl No.	Obligation Reference	Obligation Description	Period in Scope	Audit Priority	Observations and Findings	Control Adequacy	Compliance Rating
					• Inspected evidence for 25 new customers on a non-standard contract (18 online sales, 5 telesales, 2 broker sales) and checked that verifiable consent was obtained from the customer prior to entering the non-standard contract. • Sample testing identified six (6) instances where ENGIE were unable to provide evidence to demonstrate that the customer had provided verifiable consent to enter the non-standard contract (i.e. evidence that the customer has read the Rates and Charges, Important Information and Terms and Conditions, and accepted the terms and conditions). Management advised that this was due to a data quality issue which arose during a data migration activity to archive customer records. • Inspection of the online sale registration form on ENGIE's website noted that the customer has an option to obtain a summary of the product plan and customer details, including the rates and charges, important information and the non-standard terms and conditions. However, the terms and conditions which appear on ENGIE's website online registration form is based on a legacy Simply Energy non-standard contract template (dated 12 April 2021). **Recommendation 03/2025** 4) Obtain and make a record of a customer's verifiable consent for all instances where a customer enters into a non-standard contract. 5) Obtain a customer's verifiable confirmation consent from customers when entering non-standard contracts via all sales method, such as broker, telemarketing, or online		
122	Trading Licence clause 6.2.1	A retailer or gas marketing agent must ensure that the inclusion of concessions is made clear to residential customers and any prices that exclude concessions are disclosed.	1 March 2022 - 28 February 2025	4	• Inquired with ENGIE management and understood that ENGIE's sales agents are trained to inform residential customers of the inclusion of any concessions and disclose prices that exclude concessions. ENGIE has also developed scripting which must be read to the customer on call during a telephone sale prior to entering a contract with the customer. • Inspected the ENGIE website and noted that the website includes a list of all concessions available to WA gas customers. • Inspected the online registration form and noted that the registration form lists all the applicable rates and charges, which includes any applicable concessions and disclosure of any prices that exclude concessions. The online registration form is configured so that customers must confirm that they have read the rates and charges and accept the terms and conditions before they are able to sign up with ENGIE. • Performed sample testing of five (5) telephone sales to check that the sales agent provided the required concessions information to the customer. **Recommendation 03/2025** 1) Update the online registration form to include the most recent non-standard contract terms and conditions 2) Update the process to ensure a copy of the non-standard contract's terms and conditions are sent to an online sale customer on the day the sale is executed in accordance with clause 2.3(1)(b)(i) and (ii) 3) Perform root cause analysis to determine the reason for the data quality issue resulting from the data archiving process and identify remediation actions (i.e. contacting the customer to confirm the energy product).	A	1
123	Trading Licence clause 6.2.1	A retailer or gas marketing agent must ensure that a customer is able to contact the retailer or gas marketing agent on the retailer's or gas marketing agent's telephone number during the normal business hours of the retailer or gas marketing agent for the purposes of enquiries, verifications and complaints.	1 March 2022 - 28 February 2025	4	• Inspected a sample of customer bills, welcome packs, ENGIE's website and noted that ENGIE's phone contact details are available on the evidence inspected, and that ENGIE's phone lines are open from 8am to 7pm (AEST) Monday to Friday and Live Chat is available from 8am to 8pm (AEST) Monday to Friday.	NP	1
124	Trading Licence clause 6.2.1	A retailer or gas marketing agent who contacts a customer for the purposes or marketing must, on request, provide the customer with the retailer's complaints telephone number, the gas ombudsman's telephone number and, for contact by a gas marketing agent, the gas marketing agent's marketing identification number.	1 March 2022 - 28 February 2025	4	• Inquired with ENGIE management and understood that ENGIE's sales agents undergo induction training prior to handling any customer sales interactions. Induction training covers across a broad range of topics, including ENGIE's complaints process. Agents also complete mandatory yearly refresher training. Agents are trained to provide ENGIE's complaints telephone number, the gas ombudsman's number and their marketing identification number.	A	1

Obl No.	Obligation Reference	Obligation Description	Period in Scope	Audit Priority	Observations and Findings	Control Adequacy	Compliance Rating
125	Trading Licence clause 6.2.1	A retailer or gas marketing agent who meets with a customer face to face for the purposes of marketing must: • wear a clearly visible and legible identity card showing the information specified; and • as soon as practicable provide the customer, in writing, the information specified.	1 March 2022 - 28 February 2025	4	• Inquired with ENGIE management and understood that ENGIE did not employ gas marketing agents to conduct face to face sales with WA gas customers during the audit period.	NP	NR
126	Trading Licence clause 6.2.1	A retailer or gas marketing agent who visits a person's premises for the purposes of marketing, must comply with any clearly visible signs at the premises indicating that canvassing is not permitted or no advertising material is to be left at the premises.	1 March 2022 - 28 February 2025	4	• Inquired with ENGIE management and understood that ENGIE did not employ gas marketing agents to conduct face to face sales with WA gas customers during the audit period.	NP	NR
128	Trading Licence clause 6.2.1	A gas marketing agent must: • keep a record of each complaint made by a customer, or person contacted for the purposes of marketing, about the marketing carried out by or on behalf of the gas marketing agent; and • on request by the gas ombudsman in relation to a particular complaint, give to the gas ombudsman all information that the gas marketing agent has relating to the complaint within 28 days of receiving the request.	1 March 2022 - 28 February 2025	4	• Obtained a copy of management's control self-assessment (dated March 2025) and noted that the identified controls had operated consistently throughout the period, as assessed by the RP. • Inquired with ENGIE management and understood that ENGIE maintains a record of all complaints in its Customer Relationship Management system and the billing system where applicable. There is no restriction on the duration for which complaints data is held by ENGIE within its Customer Relationship Management system and billing system. When a customer submits a complaint with a sales agent, the sales agent consults with an agent in the Customer Advocacy team, who are trained to handle customer complaints, and then transfers the customer to the Customer Advocacy team agent to address and make a record of the complaint. Complaints can also be submitted via email, post or via the Live Chat function. • Additionally, the Customer Relations Team is trained to handle all gas ombudsman complaints. All correspondence from the Energy and Water Ombudsman (WA) are directed through a shared inbox which is monitored by the Customer Relations Team. Any actions required are assigned daily by senior team members for actioning as soon as practicable, with aged actions escalated and prioritised to meet license obligation timeframes. • Inspected a sample Ombudsman complaint to check that all information requested by the Ombudsman was provided within 28 business days.	A	1
129	Trading Licence clause 6.2.1	Any record that a gas marketing agent is required to keep by the Code of Conduct, must be kept for at least 2 years after the last time the person to whom the information relates was contacted by or on behalf of the gas marketing agent.	1 March 2022 - 28 February 2025	4	• Obtained a copy of management's control self-assessment (dated March 2025) and noted that the identified controls had operated consistently throughout the period, as assessed by the RP. • Inquiry with ENGIE management found that when a customer submits a complaint with a sales agent, the sales agent consults with an agent in the Customer Advocacy team, who are trained to handle customer complaints, and then transfers the customer to the Customer Advocacy team agent to address and make a record of the complaint. Complaints can also be submitted via email, post or via the Live Chat function. • ENGIE maintains a record of all complaints in its Customer Relationship Management system and billing system where applicable. There is no restriction on the duration for which complaints data is held by ENGIE within its Customer Relationship Management system and billing system.	A	1
15. Licence compliance requirements - Compendium of Gas Customer Licence Obligations							
133A	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 8	A retailer must ensure that any gas marketing agent engaged by the retailer complies with the obligations under this Compendium.	1 July 2024 - 28 February 2025	4	• The Compendium refers to the Gas Marketing Code of Conduct for the definition of a gas marketing agent, which defines a gas marketing agent as a representative, agent or employee who acts on behalf of a retailer for the purpose of obtaining new customers for the retailer; or in dealings with existing customers in relation to contracts for the supply of gas by the retailer. • The Compendium includes obligations on licensees across the following topics: variations to contracts, connections, billing, payment, payment assistance, disconnection, reconnection, provision of information, complaints and dispute resolution, and family violence; which retailers must ensure gas marketing agents comply with under this license condition. • Inquired with ENGIE management and understood that all gas marketing agents engaged by ENGIE undergo induction training prior to handling any customer interactions. Induction training includes compliance awareness training and covers the Compendium of Gas Customer License Obligations. All agents also complete mandatory yearly refresher compliance training sessions.	A	1
134	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 9(1)	If a retailer agrees to sell gas to a customer or arrange for the connection of the customer's supply address, the retailer must forward the	1 March 2022 - 28 February 2025	4	• Obtained a copy of management's control self-assessment (dated March 2025) and noted that the identified controls had operated consistently throughout the period, as assessed by the RP.	A	1

Obl No.	Obligation Reference	Obligation Description	Period in Scope	Audit Priority	Observations and Findings	Control Adequacy	Compliance Rating
		customer's request for the connection to the relevant distributor.					
135	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 9(2)	A retailer must forward the customer's request for the connection to the distributor (a) if the request is received before 3pm on a business day - on that same day; or (b) if the request is received after 3pm or on a weekend or public holiday - no later than the next business day.	1 March 2022 - 28 February 2025	4	• Inquired with ENGIE management and understood that during the registration process, the sales agent is required to confirm the customer's requested energisation date. Once registration has been finalised, new registrations are processed by the Sales Fulfillment team, who batch process all new registrations. Once prerequisite checks are completed, service orders to schedule a connection request are automatically sent to the distributor for the requested date. If the customer registration was received before 3pm on a business day the request is raised with the distributor on the same day. Additionally, any urgent requests will be forwarded to the distributor via phone call by the Sales Fulfillment team. If the request is received after 3pm or on a weekend or public holiday, the service order is sent to the distributor the following business day. Online registrations are batch processed and includes raising a service order with the distributor to connect the supply address where necessary. • Inspected the 'Discuss the SO requirements and fees – Switch' knowledge article obtained from ENGIE's customer relationship management system and noted that the connection process is documented and available for agents to refer to as a guideline when processing a connection request. • Performed sample testing of five (5) new customers who signed up via telephone to check that the connection requests were processed in line with the license requirements.	A	1
136	Trading Licence clause 2.1 and Schedule 2 Compendium clause 4.1(a)	A retailer must issue a bill no more than once a month unless the conditions specified in clause 4.1(a)(i)-(iv) apply.	1 March 2022 – 30 June 2024	4	• Obtained a copy of management's control self-assessment (dated March 2025) and noted that the identified controls had operated consistently throughout the period, as assessed by the RP. • Inquired with ENGIE management and understood that ENGIE has one standard billing cycle for WA Gas customers, which runs on a quarterly basis. The billing system is configured to automatically determine a customer's billing cycle based on their supply address. Additionally, before sending a bill to a customer, the system will check that the customer has not been sent a bill during that month. • Inspected one (1) sample and noted that the frequency of the billing cycle for each customer was quarterly.	A	1
137	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clauses 10(1) and 10(2)	A retailer must issue a bill at least every 105 days unless the conditions in subclause 10(2) apply.	1 March 2022 - 28 February 2025	4	• Obtained a copy of management's control self-assessment (dated March 2025) and noted that the identified controls had operated consistently throughout the period, as assessed by the RP. • Inquired with ENGIE management and understood that ENGIE has one standard billing cycle for WA Gas customers, which runs on a quarterly basis. The billing system is configured to automatically determine a customer's billing cycle based on their supply address. • Inspected one (1) customer's billing details in the system, including the time difference between two consecutive bills for the customer, and noted that the frequency of the billing cycle was less than 105 days.	A	1
137A	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 10(3)	A retailer and a customer may agree to a billing cycle with a regular recurrent period that differs from the customer's standard billing cycle if the conditions in subclauses 10(3)(a) and 10(3)(b) have been met.	1 July 2024 - 28 February 2025	4	• Inquired with ENGIE management and understood that ENGIE does not have a process or control to arrange non-standard billing cycles for WA Gas Customers.	NP	NR
144	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 12(1)	On receipt of a request by a customer, a retailer may provide the customer with a bill which reflects a bill smoothing arrangement, in respect of any 12-month period, notwithstanding clause 10.	1 March 2022 - 28 February 2025	4	• Inquired with ENGIE management and understood that ENGIE does not have a process or control to arrange non-standard billing cycles for WA Gas Customers.	NP	NR
145	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 12(2)	If a retailer provides a customer with a bill under a bill-smoothing arrangement pursuant to subclause 12(1), the retailer must ensure that the conditions specified in subclauses 12(2)(a) to (f) are met.	1 March 2022 - 28 February 2025	4	• Inquired with ENGIE management and understood that ENGIE does not have a process or control to arrange non-standard billing cycles for WA Gas Customers.	NP	NR
146	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.4	A retailer must issue a bill to a customer at the address nominated by the customer, which may be an email address.	1 March 2022 – 30 June 2024	4	• Inquired with ENGIE management and understood that customers' preferred billing method and nominated billing address details are collected during registration through its various sales channels. ENGIE will attempt to send the customer their first bill to a nominated email address up to three times; if a customer has not made a payment after three attempts, ENGIE will revert to sending a paper bill to the customer's physical address. Customers can also change their nominated address online or by contacting the Customer Care team.	B	3

Obl No.	Obligation Reference	Obligation Description	Period in Scope	Audit Priority	Observations and Findings	Control Adequacy	Compliance Rating

					• Inspection of ENGIE's online registration process noted that the ENGIE website requires new customers to nominate a billing address and check whether they wish to receive bills via email or post. These fields are mandatory, and the registration could not be completed without nominating a billing address.
					• Inspection of an address change request completed via a call with the customer agent also noted that accuracy of the address change process.
					• It is noted that ENGIE reported one breach in relation to this clause to the ERA which was submitted as part of ENGIE's Compliance Report for the 1 July 2023 – 30 June 2024 period. The breach resulted in a wrongful disconnection of a customer, after which ENGIE made a number of process changes, including:
					  ○ Disconnection service orders are now subject to a 'Gate keeper' process and will not be submitted by agents without a validation checklist being completed and approval from the 'Gate keeper'.
					  ○ On a daily basis, all service order types including "Disconnection Gas" are audited to confirm the 'Gate keeper' approval was granted.
					Based on the inquiry and inspection outcomes, an audit recommendation was not provided given the controls are considered to be operating adequately.		

147	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.5(1)	Unless the customer agrees otherwise, a retailer must include the minimum prescribed information in clauses 4.5(1)(a)-(cc) on the customer's bill. Note: the summary wording of this obligation has not changed, but since the commencement of the amended Compendium on 1 January 2020, there have been some changes to the content of clauses 4.5(1)(a) -(cc) and the creation of an exception to complying with 4.5(1)(w) as set out in 4.5(4).	1 March 2022 – 30 June 2024	4	• Obtained a copy of management's control self-assessment (dated March 2025) and noted that the identified controls had operated consistently throughout the period, as assessed by the RP. • Inquired with ENGIE management and understood that ENGIE has developed standard bill templates which include the minimum prescribed information in clauses 4.5(1)(a)-(cc). The bill template follows ENGIE's regulatory review process prior to being approved for use. • Inspection of a sample bill across the audit period noted that the required information as per clauses 4.5(1)(a)-(cc) have been included in the bill.	A	1
147A	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clauses 13(1) to 13(7)	In addition to any information required to be included on a customer's bill under another provision of this Compendium, a retailer must include the information set out in subclauses 13(1) through to 13(7) on the customer's bill.	1 July 2024 - 28 February 2025	4	• Obtained a copy of management's control self-assessment (dated March 2025) and noted that the identified controls had operated consistently throughout the period, as assessed by the RP. • Inquired with ENGIE management and understood that ENGIE has developed standard bill templates which include the minimum prescribed information in subclauses 13(1) through to 13(7) of the Compendium. The bill template follows ENGIE's regulatory review process prior to being approved for use. • Inspection of a sample bill across the audit period noted that the minimum prescribed information in subclauses 13(1) through to 13(7) of the Compendium have been included in the bill.	A	1
149	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 13(8)	If a retailer wishes to bill a customer for a historical debt, the retailer must advise the customer of the amount of the historical debt and its basis, no later than the next bill in the customer's billing cycle.	1 March 2022 - 28 February 2025	4	• Obtained a copy of management's control self-assessment (dated March 2025) and noted that the identified controls had operated consistently throughout the period, as assessed by the RP. • Inquired with ENGIE management and understood that ENGIE automatically carry forward unpaid balances from prior billing cycles to the next cycle. This is shown as a separate line item on the bill. The amount is calculated automatically by the billing system. • Inspection of four (4) customer's bill noted that an unpaid amount on one bill was carried forward to the following bill.	A	1
150	Trading Licence clauses 2.1.1 and 6.3.1Compendium clause 4.6	A retailer must base a customer's bill on the distributor's or metering agent's reading of the meter at the customer's supply address, or the customer's reading of the meter provided the retailer and the customer agreed that the customer will read the meter.	1 March 2022 - 1 July 2024	4	• Obtained a copy of management's control self-assessment (dated March 2025) and noted that the identified controls had operated consistently throughout the period, as assessed by the RP. • Inquired with ENGIE management and understood that the distributor (ATCO) takes scheduled actual reads on a quarterly basis and uploads them to ENGIE's billing system. The billing system is configured to automatically align a customer's billing cycle to their scheduled read dates such that a bill is scheduled for generation 5 days after the scheduled read date. The billing system will automatically calculate the bill amount based on the actual read where available and will only calculate a bill amount based on an estimated read where the actual read has not been provided. • Inspection of a sample customer's billing details in the system noted that the billing cycle aligned to the scheduled read date.	A	1

Obl No.	Obligation Reference	Obligation Description	Period in Scope	Audit Priority	Observations and Findings	Control Adequacy	Compliance Rating

150A	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clauses 14(1) and 14(2)	Subject to clause 15, a retailer must base a customer's bill on the criteria specified in 14(1) and 14(2).	1 July 2024 - 28 February 2025	4	• Obtained a copy of management's control self-assessment (dated March 2025) and noted that the identified controls had operated consistently throughout the period, as assessed by the RP.
					• Inquired with ENGIE management and understood that the distributor (ATCO) takes scheduled actual reads on a quarterly basis and uploads them to ENGIE's billing system. The billing system is configured to automatically align a customer's billing cycle to their scheduled read dates such that a bill is scheduled for generation 5 days after the scheduled read date. The billing system will automatically calculate the bill amount based on the actual read where available and will only calculate a bill amount based on an estimated read where the actual read has not been provided. In addition, customers are able to submit their own meter reads when an estimated read has been used to calculate a bill. When ENGIE has calculated a bill based on an estimated read, the billing system will automatically include a notice to the customer to inform them that an estimated read was used, and the following information:
					  o the basis of the estimation,
					  o the reason for the estimation,
					  o that the customer may request a verification of an estimation and a meter reading, and
					  o that the customer may submit their own meter read, including instructions on how to do this.
					• Inspection of a sample customer's billing details in the system noted that the billing cycle aligned to the scheduled read date.
						A	1

152	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 14(3)	If a retailer is required to comply with subclause 14(1)(a), the retailer must use its best endeavours to ensure that an actual value is obtained as frequently as required to prepare its bills.	1 March 2022 - 28 February 2025	5	• Obtained a copy of management's control self-assessment (dated March 2025) and noted that the identified controls had operated consistently throughout the period, as assessed by the RP. • Inquired with ENGIE management and understood that ENGIE bills all WA customers quarterly aligning with to the distributor's (ATCO) meter read schedule. The billing system is configured to automatically align a customer's billing cycle to provide 5 days for the distributor to submit the actual read based on the scheduled read date. If the distributor is unable to provide a meter read, the billing system will automatically calculate the bill amount based on an estimated read and the following bill is adjusted based on the latest actual read provided. The customer can also submit their own actual read or request a meter reading from ENGIE to get an adjusted bill prior to the next billing cycle. • The billing team also monitors estimated reads and identifies accounts that have not had an actual meter reading for more than one billing cycle, such as when the distributor has been unable to access the meter, including the last actual meter read date. The billing team will investigate the issue and contact the customer to schedule an appointment to obtain an actual meter read and submit a service order with the distributor to arrange a read. • Inspection of a sample customer's billing configuration settings in the billing system found that the billing cycle aligned to the scheduled read date. • Performed sample testing of three (3) sample estimated reads to check that the subsequent bill was based on an actual read and was adjusted for the estimated amount.	A	1
153	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 14(4)	A retailer must ensure that at least once every 12 months it obtains metering data from an actual meter read unless the retailer is required to comply with the retail market procedures, in which case it does not have to.	1 March 2022 - 28 February 2025	5		A	1
153A	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 14(5)	The retailer must ensure that the customer is provided with a written record of any method agreed between the retailer and the customer under subclause 14(1)(c).	1 July 2024 - 28 February 2025	4	• N/P - not performed by ENGIE. ENGIE bases bills on actual or estimated reads and does not have a process to agree other methods of billing with the customer.	NP	NR

154	Trading Licence clauses 2.1.1and 6.3.1 Compendium clause 4.8(1)	A retailer must give the customer an estimated bill in the manner specified, if the retailer is unable to reasonably base a bill on a reading of the meter.	1 March 2022 – 30 June 2024	4	• Inquired with ENGIE management and understood that the distributor (ATCO) takes scheduled actual reads on a quarterly basis and uploads them to ENGIE's billing system. The billing system is configured to automatically align a customer's billing cycle to their scheduled read dates such that a bill is scheduled for generation 5 days after the scheduled read date. The billing system will automatically calculate the bill amount based on the actual read where available and will only calculate a bill amount based on an estimated read where the actual read has not been provided. This may occur if the distributor is unable to provide a meter read (e.g. due to access issues or public holiday disruptions). The following bill is then adjusted based on the latest actual read provided. The customer can also submit their own actual read or request a meter reading from ENGIE to get an adjusted bill prior to the next billing cycle.
					• When ENGIE has calculated a bill based on an estimated read, the billing system will automatically include a notice to the customer to inform them that an estimated read was used, and the following additional information:
					  o the basis of the estimation,
					  o the reason for the estimation,
					  o that the customer may request a verification of an estimation and a meter reading, and
					  o that the customer may submit their own meter read, including instructions on how to do this.
					• Inspection of an estimated bill example confirmed that the bill included the details required above.
						A	1

155	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 15(1)	If a retailer has based a customer's bill on an estimation, a retailer must clearly specify on the bill the information prescribed in clauses 15(1)(a) to (c).	1 March 2022 - 28 February 2025	4		A	1

Obl No.	Obligation Reference	Obligation Description	Period in Scope	Audit Priority	Observations and Findings	Control Adequacy	Compliance Rating
					• Performed sample testing of three (3) sample estimated reads to check that the subsequent bill was based on an actual read and was adjusted for the estimated amount.		
156	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 15(2)	Upon request, a retailer must provide to a customer the basis and the reason for the estimation.	1 March 2022 - 28 February 2025	4	• Inquired with ENGIE management and understood that when ENGIE has calculated a bill based on an estimated read, the billing system will automatically include a notice to the customer to inform them that an estimated read was used, and the following information: ○ the basis of the estimation, ○ the reason for the estimation, ○ that the customer may request a verification of an estimation and a meter reading, and ○ that the customer may submit their own meter read, including instructions on how to do this. • Inspected an estimated bill example and noted that the bill included the details required above. • Inspected an example of ENGIE's non-standard form contract, which includes a clause (4.2d) which informs customers that ENGIE will provide the customer with the basis and the reason for the estimation. • ENGIE's Customer Care agents are also provided induction training and annual refresher training which includes obtaining and providing customers with the basis and reason for their estimated bill when requested. Information can be provided over the phone, via email or post based on the customer's preference.	A	1
156A	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 15(3)	A retailer must comply with clause 15(2), (a) within five business days of the customer making the request; or (b) if the retailer requires information from the distributor to be able to provide the information, within five business days of the retailer receiving that information from the distributor.	1 July 2024 - 28 February 2025	4		A	1
157	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.9	If a retailer gives a customer an estimated bill, and the meter is subsequently read, the retailer must include an adjustment on the next bill to take account of the actual meter reading.	1 March 2022 – 30 June 2024	4	• Obtained a copy of management's control self-assessment (dated March 2025) and noted that the identified controls had operated consistently throughout the period, as assessed by the RP. • Inquiry with ENGIE management understood that ENGIE bills all WA customers quarterly aligning with to the distributor's (ATCO) meter read schedule. The billing system is configured to automatically align a customer's billing cycle to provide 5 days for the distributor to submit the actual read based on the scheduled read date. • The billing system will automatically calculate the bill amount based on the actual read where available and will only calculate a bill amount based on an estimated read where the actual read has not been provided. This may occur if the distributor is unable to provide a meter read (e.g. due to access issues, failure of the customer to provide access to the meter, or public holiday disruptions). The following bill is then automatically adjusted by the billing system based on the latest actual read provided. The customer can also submit their own actual read or request a meter reading from ENGIE to get an adjusted bill prior to the next billing cycle. If the customer requests a meter read from ENGIE, the agent handling the customer request creates a service order to obtain a special read which is sent to the distributor. Meter read fees are charged based on ENGIE's discretion but may be waived upon request. • Inspection of a sample customer's billing configuration settings in the billing system found that the billing cycle aligned to the scheduled read date. • Performed sample testing of three (3) sample estimated reads to check that the subsequent bill was based on an actual read and was adjusted for the estimated amount.	A	1
158	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clauses 16(1) and 16(2)	If a retailer has based a bill on an estimation because a customer failed to provide access to the meter, and the customer subsequently requests the retailer to replace the estimated bill with a bill based on actual value; and provides access to the meter, and pays the retailer's reasonable charge for reading the meter (if any), the retailer must use its best endeavours to replace the estimated bill with a bill based on an actual value.	1 March 2022 - 28 February 2025	5		A	1
159	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.11(1)	If a customer requests the meter to be tested and pays a retailer's reasonable charge (if any) for doing so, a retailer must request the distributor or metering agent to do so.	1 March 2022 – 30 June 2024	4	• Obtained a copy of management's control self-assessment (dated March 2025) and noted that the identified controls had operated consistently throughout the period, as assessed by the RP. • Inquiry with ENGIE management understood that customers can contact ENGIE to request a meter test. Billing enquiries are handled by the Customer Care team, who are trained to handle general billing enquiries and liaise with the billing team to address customer billing enquiries where necessary. If the customer requests a meter test from ENGIE, the agent handling the customer request creates a service order which is sent to the distributor to organise a meter test. Meter test fees are charged based on ENGIE's discretion but may be waived upon request, or if the meter is found to be faulty. • Inspection of a customer sample meter test request noted that ENGIE had raised a request with the distributor for a meter test and refunded the customer where it was defective.	A	1
160	Trading Licence clauses 2.1.1 and 6.3.1	If the meter is tested and found to be defective, the retailer's reasonable charge for testing the meter (if any) is to be refunded to the customer.	1 March 2022 – 30 June 2024	4		A	1
161	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clauses 17(1) to 17(3)	If a retailer offers alternative tariffs and a customer meets the circumstances in subclause 17(1)(a) and (b), the retailer must transfer the customer to the other tariff within 10 business days of the customer satisfying subclause 17(1)(b). The effective date of change is set out in clause 17(3).	1 March 2022 - 28 February 2025	4	• NP - ENGIE does not supply alternative tariffs in WA.	NP	NR

Obl No.	Obligation Reference	Obligation Description	Period in Scope	Audit Priority	Observations and Findings	Control Adequacy	Compliance Rating
164	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.14(1)	If a customer requests a retailer to issue a final bill at the customer's supply address, a retailer must use reasonable endeavours to arrange for that final bill in accordance with the customer's request.	1 March 2022 – 1 July 2024	5	• ENGIE's account closure process is initiated when a customer requests a closure, or another retailer notifies ENGIE of a transfer request. A billing agent will complete an account closure form, including the reason and date for the account closure, raise a service order with the distributor to organise a final meter read and schedule a final bill in the billing system, which is calculated automatically based on the final meter read. • Inquiry ENGIE management understood that, if a customer's account is in credit at the time of account closure, the final bill issued will display a credit amount owing and that no amount is payable but will not include a request for instructions from the customer to refund the credit amount.	A	1
165	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.14(2)	If the customer's account is in credit at the time of account closure, the retailer must, subject to clause 4.14(3), at the time of the final bill ask the customer for instructions on where to transfer the amount of credit (based on clauses 4.14(2)(a) or (b)), and pay the credit in accordance with the customer's instructions within 12 business days or another time agreed with the customer.	1 March 2022 - 1 July 2024	4	• ENGIE's account closure process is initiated when a customer requests a closure, or another retailer notifies ENGIE of a transfer request. A billing agent will complete an account closure form, including the reason and date for the account closure, raise a service order with the distributor to organise a final meter read and schedule a final bill in the billing system, which is calculated automatically based on the final meter read. • Inquiry ENGIE management understood that, if a customer's account is in credit at the time of account closure, the final bill issued will display a credit amount owing and that no amount is payable but will not include a request for instructions from the customer to refund the credit amount. • The Billing team monitors credit balances on accounts on an ongoing basis, including for closed accounts where the final bill has been issued and paid (either by the customer or via Centrepay). However, ENGIE will only send correspondence to the customer if the customer has not contacted ENGIE in relation to a closed account with a credit balance after 30 days. ENGIE sends correspondence to the customer via email, post, or call based on the customer's preferred communication method to request instructions to process the credit refund. Instructions from customers are also monitored on an ongoing basis and actioned as soon as practicable. • Performed sample testing of one customer closed account with a credit balance and noted that ENGIE did not request instructions from the customer on where to transfer the credit amount at the time of issuing the final bill, resulting in non-compliance with License Obligations 165 and 180C. • It is acknowledged that ENGIE is currently working to update the account closure process to contact the customer to request instructions to credit refunds as soon as a credit amount is identified, including for Centrepay payments, which is scheduled to be implemented in June 2025. These process enhancements were submitted to the ERA as part of ENGIE's Centrepay response via email dated 9 May 2025. These enhancements include the following: – Final bill enhancements – Implement a tailored cover letter to accompany all final bills issued with a credit balance to provide details of a customers' refund entitlement and how to request a refund. In addition to the cover letter, a refund form will also be enclosed. – SMS notifications – Implement a new automated SMS notification to inform the customer of their refund entitlement. The SMS will be sent to the customer 7 days after the final bill issue date to prompt the customer to contact ENGIE for a refund. A second SMS will also be sent if the customer has a credit balance on their closed account 45 days after the final bill issue date. – Back of House campaign – Enhance the existing process where back of house agents will initiate and send a letter to inform the customer of a refund entitlement 30 days after the final bill issue date. Process to include contact via outbound call, SMS, and email (where mobile and/or email is present for Primary Signatory). No audit recommendation has been provided against obligations 165 and 165A as these were applicable for the period 1 March 2022 - 30 June 2024. These obligations have since been removed from the current Compendium and consequently the current Gas Compliance Reporting Manual.	C	3
165A	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.14(3)	If the customer's account is in credit at the time of account closure and the customer owes a debt to the retailer, the retailer may, with written notice to the customer, use that credit to set off the debt. If after the set off, there remains an amount of credit, the retailer must ask the customer for instructions in accordance with clause 4.14(2).	1 March 2022 - 30 June 2024	4		C	3
166	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 19(1)	If a customer, after receiving a bill, disputes the amount to be paid, the retailer must review the bill if the customer: (a) requests a review; and (b) has not already paid the bill, pays the lesser of the following - (i) that portion of the bill under review that the customer and the retailer agree is not in dispute; or (ii) the amount equal to the average of the customer's bill over the previous 12 months (excluding the bill in dispute).	1 March 2022 - 28 February 2025	4	• Obtained a copy of management's control self-assessment (dated March 2025) and noted that the identified controls had operated consistently throughout the period, as assessed by the RP. • Inquiry with ENGIE management understood that all complaints are captured on Salesforce and reviewed by the Customer Advocacy Team (CAT), including billing disputes. CAT agents are assigned to complaints as case managers and work with the billing team to resolve billing disputes as needed. • Performed sample testing of three (3) billing disputes and noted that ENGIE had handled the dispute in line with its complaints and dispute resolution procedure and reviewed the bill and advised the customer that they are able to request a meter read in line with license requirements.	A	1

Obl No.	Obligation Reference	Obligation Description	Period in Scope	Audit Priority	Observations and Findings	Control Adequacy	Compliance Rating
167	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 19(2)(a)	If a retailer is satisfied after conducting a review of a bill that the bill is correct, the retailer: • may require the customer to pay the amount (if any) of the bill that is still outstanding; and • must advise the customer that the customer may request a meter test; and • must advise the customer of the existence and operation of the retailer's standard complaints and dispute resolution procedures and details about making a complaint to the gas ombudsman.	1 March 2022 - 28 February 2025	4	• Obtained a copy of management's control self-assessment (dated March 2025) and noted that the identified controls had operated consistently throughout the period, as assessed by the RP. • Inquiry with ENGIE management understood that all complaints are captured on Salesforce and reviewed by the Customer Advocacy Team (CAT), including billing disputes. CAT agents are assigned to complaints as case managers and work with the billing team to resolve billing disputes as needed. • Performed sample testing of three (3) billing disputes and noted that ENGIE had handled the dispute in line with its complaints and dispute resolution procedure and reviewed the bill and advised the customer that they are able to request a meter read in line with license requirements.	A	1
168	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 19(2)(b)	If a retailer is satisfied after conducting a review of a bill that the bill is incorrect, the retailer must comply with clauses 21 or 22, as the case requires and may require the customer to pay the amount (if any) of the bill that is still outstanding.	1 March 2022 - 28 February 2025	4	• Obtained a copy of management's control self-assessment (dated March 2025) and noted that the identified controls had operated consistently throughout the period, as assessed by the RP. • Inquired with ENGIE management and understood that all complaints are captured on Salesforce and reviewed by the Customer Advocacy Team (CAT), which include all billing disputes. CAT agents are assigned to complaints as case managers and work with the billing team to resolve billing disputes as needed. • All complaints, including billing disputes, are tracked within ENGIE's customer relationship management system (Salesforce). Complaints are monitored by CAT team leaders and reviewed, classified and allocated to agents daily for actioning. CAT agents prioritise complaints by date of submission, aiming to acknowledge receipt of a complaint within three business days and resolve the complaint within 15 business days in line with ENGIE's Complaint and Dispute Resolution Policy. • Management also performs daily monitoring of all open complaint cases to identify, respond to or escalate any complaints which are approaching ENGIE's response deadlines as priority cases. Where complaints are approaching ENGIE's own 15 business day resolution timeframe and a resolution is not expected by the deadline, the complaint case handler will notify the customer to propose and agree a new resolution deadline. • When a resolution for a complaint has been reached the case handler sends a letter to the customer to inform them of the resolution outcome. • Performed sample testing of three (3) sample billing disputes to check that ENGIE had handled the dispute in line with its Complaints and Dispute Resolution Procedure, including whether the dispute was resolved within the required 20 business day requirement, and reviewed the bill and advised the customer that they are able to request a meter read in line with license requirements.	A	1
169	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 19(3)	A retailer must inform a customer of the outcome of the review (of the bill) as soon as practicable after it is completed.	1 March 2022 - 28 February 2025	4		A	1
170	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 19(4)	If the retailer has not informed a customer of the outcome of the review within 20 business days from the date of receipt of the request for review, the retailer must notify the customer of the status of the review as soon as practicable after the expiration of that period.	1 March 2022 - 28 February 2025	4		A	1
170A	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 20(1)	If a customer requests that the meter be tested and pays the retailer's reasonable charge for testing the meter (if any), the retailer must request the distributor or metering agent to test the meter.	1 July 2024 - 28 February 2025	4	• Obtained a copy of management's control self-assessment (dated March 2025) and noted that the identified controls had operated consistently throughout the period, as assessed by the RP. • Inquiry with ENGIE management understood that customers can contact ENGIE to request a meter test. Billing enquiries are handled by the Customer Care team, who are trained to handle general billing enquiries and liaise with the billing team to address customer billing enquiries where necessary. If the customer requests a meter test from ENGIE, the agent handling the customer request creates a service order which is sent to the distributor to organise a meter test. Meter test fees are charged based on ENGIE's discretion but may be waived upon request, or if the meter is found to be faulty. • Inspection of a customer sample meter test request noted that ENGIE had raised a request with the distributor for a meter test and refunded the customer where it was defective.	A	1
170B	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 20(2)	If the meter is tested and found to be incorrect or defective, the retailer's reasonable charge for testing the meter (if any) is to be refunded to the customer.	1 July 2024 - 28 February 2025	4		A	1
171	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clauses 21(1) and 21(2)	If a retailer proposes to recover an amount that has been undercharged, the retailer must do so in the manner specified in subclause 21(1).	1 March 2022 - 28 February 2025	4	• Inquired with management and understood that ENGIE does not recover amounts for undercharges. ENGIE will inform the customer and adjust the following bill. • Inspected one example of an undercharge instance to check that the customer was notified and that there were no actions taken to recover the undercharge amount on the following bill.	NP	NR
171B	Trading Licence clauses 2.1.1 and	If, after notifying a customer of the amount to be recovered in accordance with subclause 21(1)(b), the customer fails to pay the amount	1 July 2024 - 28 February 2025	4	• NP - ENGIE do not charge late fees and do not recover amounts for undercharges. ENGIE will inform the customer and adjust the following bill.	NP	NR

Obl No.	Obligation Reference	Obligation Description	Period in Scope	Audit Priority	Observations and Findings	Control Adequacy	Compliance Rating
	6.3.1 Compendium clause 21(3)	by the due date and does not enter into a payment plan under subclause 21(1)(d) - if that subclause applies- a retailer may do either but not both of the following: • charge the customer interest on the amount from the due date; or • require the customer to pay a late payment fee.					
172	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 22(1)	If a customer (including a customer who has vacated the supply address) has been overcharged, the retailer must: • use its best endeavours to inform the customer of the amount overcharged within 10 business days after the retailer becomes aware of the overcharging, and, • subject to this clause, ask the customer for instructions as to whether the amount should be credited to-the customer's next bill; or a bank account nominated by the customer; or included as part of a new bill smoothing arrangement if the overcharge arises as part of a prior bill smoothing arrangement.	1 March 2022 - 28 February 2025	5	• Inquiry with ENGIE management understood that the Billing team monitors for overcharges on accounts on an ongoing basis, including overcharges resulting from system errors, estimated bills and closed accounts where the final bill has been issued and paid (either by the customer or via Centrepay). Overcharges may also be identified by the billing system service provider (Hansen) or via customer complaint. Treatment of overcharges varies depending on the type of overcharge. **System overcharge** • Where a system overcharge is identified, an incident ticket is created and flagged as a high priority issue for further investigation. Incidents are managed on a case-by-case basis and ENGIE will notify affected customers as soon as the extent of the impact has been assessed and customised correspondence has been created for the incident. Remediation amount is determined according to the nature of the issue and a refund or credit adjustment is provided where applicable. • Performed sample testing of a customer overcharge and noted that an incident ticket was lodged and that the affected customer was credited for the incident once the issue had been identified. **Overcharge on estimated bills** • When ENGIE has calculated a bill based on an estimated read, the billing system will automatically calculate any adjustments based on the next actual read, which is reflected in the subsequent bill. This also applies to actual reads provided by a customer or when a customer requests a meter reading for a high bill; in this scenario ENGIE withdraws the bill with the estimated read and reissues an adjusted bill based on the actual read. The billing team also monitors high estimated bills and flags these for further investigation and adjustment. • Performed sample testing of three (3) estimated bills and noted in two (2) instances where customer was overcharged and that ENGIE reviewed and adjusted the bill amount based on the actual read. **Overcharge on closed accounts** • If a customer's account is in credit at the time of account closure, the final bill issued will display a credit amount owing and that no amount is payable but will not include a request for instructions from the customer to refund the credit amount. ENGIE will only send correspondence to the customer if the customer has not contacted ENGIE in relation to a closed account with a credit balance after 30 days. Inspection of the correspondence sent to customers noted no evidence to suggest that instructions to process a refund of the credit amount is included. • As per ENGIE's correspondence to the ERA dated 9 May 2025, ENGIE noted that a total of 23 customers between the period of 4 April 2023 and 22 April 2025, who received Centrepay payments after the supply end date and had a credit balance on their account at the point of when the final bill was issued, did not inform the customer and ask the customer to provide instructions for the refund or transfer of credit within 10 business days. Management's subsequent investigation for the full audit period (i.e. 1 March 2022 to 28 February 2025) identified that this did not take into account the $100 overcharging threshold (i.e. Compendium clause 22(4)). As such, for the period 1 March 2022 to 28 February 2025, management identified a total of 32 customers who received a payment on their account after the supply end date and had a credit balance of over $100 on their account at the time of final billing. Of the 32 customers, there were 15 (47%) who received Centerpay related payments after their supply end date. Due to the process design gap outlined above, for all 32 customers, ENGIE did not ask the customer (at the time of final bill for instructions) as to whether the amount of credit should be transferred to another account the customer has, or will have, with the retailer, or a bank account nominated by the customer. In order to resolve this issue, ENGIE has committed to making the following process enhancements: ○ **Final Bill enhancements:** Implement a tailored cover letter to accompany all final bills issued with a credit balance to provide details of a customers' refund entitlement and how to request a refund. In addition to the cover letter, a refund form will also be enclosed. ○ **SMS Notifications:** Implement a new automated SMS notification to inform the customer of their refund entitlement. The SMS will be sent to the customer 7 days after the final bill issue date to prompt the customer to contact ENGIE for a refund. A second SMS will also be sent if the customer has a credit balance on their closed account 45 days after the final bill issue date.	B	2

Obl No.	Obligation Reference	Obligation Description	Period in Scope	Audit Priority	Observations and Findings	Control Adequacy	Compliance Rating
					◦ **Back of House campaign:** Enhance the existing process where back of house agents will initiate and send a letter to inform the customer of a refund entitlement 30 days after the final bill issue date. Process to include contact via outbound call, SMS, and email (where mobile and/or email is present for Primary Signatory). **Recommendation 05/2025** 1) Review the process for the identification and treatment of customer overcharging, ensuring there is a clear definition of overcharge and how it is applied by ENGIE (including treatment of overpayment scenarios). 2) For closed accounts with a credit balance, review processes to ensure that it uses its best endeavours to notify the customer of an overcharged or adjusted amount and provide instructions to process the refund or transfer of credit within 10 business days of becoming aware of the overcharging.		
173	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 22(2)	If a retailer receives instructions under subclause 22(1) the retailer must deal with the amount in accordance with the customer's instructions within 12 business days after receiving the instructions.	1 March 2022 - 28 February 2025	4	• Inquiry with ENGIE management understood that the Billing team monitors for overcharges on accounts on an ongoing basis, including overcharges resulting from system errors, estimated bills and closed accounts where the final bill has been issued and paid (either by the customer or via Centrepay). Overcharges may also be identified by the billing system service provider (Hansen) or via customer complaint. Treatment of overcharges varies depending on the type of overcharge. **System overcharge** • Where a system overcharge is identified, an incident ticket is created and flagged as a high priority issue for further investigation. Incidents are managed on a case-by-case basis and ENGIE will notify affected customers as soon as the extent of the impact has been assessed and customised correspondence has been created for the incident. Remediation amount is determined according to the nature of the issue and a refund or credit adjustment is provided where applicable. • Performed sample testing of a customer overcharge and noted that an incident ticket was lodged and that the affected customer was credited for the incident once the issue had been identified. **Overcharge on estimated bills** • When ENGIE has calculated a bill based on an estimated read, the billing system will automatically calculate any adjustments based on the next actual read, which is reflected in the subsequent bill. This also applies to actual reads provided by a customer or when a customer requests a meter reading for a high bill; in this scenario ENGIE withdraws the bill with the estimated read and reissues an adjusted bill based on the actual read. The billing team also monitors high estimated bills and flags these for further investigation and adjustment. • Performed sample testing of three (3) estimated bills and noted in two (2) instances where customer was overcharged and that ENGIE reviewed and adjusted the bill amount based on the actual read. **Overcharge on closed accounts** • If a customer's account is in credit at the time of account closure, the final bill issued will display a credit amount owing and that no amount is payable but will not include a request for instructions from the customer to refund the credit amount. ENGIE will only send correspondence to the customer if the customer has not contacted ENGIE in relation to a closed account with a credit balance after 30 days. Inspection of the correspondence sent to customers noted no evidence to suggest that instructions to process a refund of the credit amount is included.	A	1
174	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 22(3)	If a retailer does not receive instructions under subclause 22(1) within 5 business days after making the request, the retailer must use reasonable endeavours to credit the amount overcharged to the customer's next bill.	1 March 2022 - 28 February 2025	5		A	1
175	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 22(4)	If a customer has been overcharged an amount that is less than 100, the retailer may credit the amount to the customer's next bill instead of complying with subclause 22(1).	1 March 2022 - 28 February 2025	5		A	1
175A	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 22(5)	No interest is payable on an amount that has been overcharged.	1 March 2022 - 28 February 2025	4		A	1
175B	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clauses 22(6) and 22(7)	If a customer has been overcharged, and the customer owes a debt to the retailer, the retailer may, after giving notice to the customer, use the amount of the overcharge to set off the debt, if the customer is not a residential customer experiencing financial hardship.	1 July 2024 - 28 February 2025	5		A	1
175C	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 22(8)	If there remains any amount in credit after a set-off under subclause 22(6), the retailer must deal with the amount in accordance with subclauses 22(1) to (4) (depending on the amount that remains in credit).	1 July 2024 - 28 February 2025	4		A	1
176	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.19(1)	If a retailer proposes to recover an amount of an adjustment which does not arise due to any act or omission of the customer, the retailer must follow the procedure specified in clauses 4.19(1)(a)-(d).	1 March 2022 - 30 June 2024	4	• Inquired with ENGIE management and understood that ENGIE does not recover amounts for undercharges. When an undercharge has been identified by ENGIE, ENGIE will rectify the undercharge issue, and send a letter to the customer to inform them of the undercharge issue; however, this does not include a process to recover any adjustment amount.	NP	NR

Obl No.	Obligation Reference	Obligation Description	Period in Scope	Audit Priority	Observations and Findings	Control Adequacy	Compliance Rating
177	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.19(2) and 4.19(6)	If after the meter reading a retailer becomes aware of an amount owing to the customer, the retailer must use its best endeavours to inform the customer accordingly within 10 business days of the retailer becoming aware of the adjustment and, subject to clauses 4.19(5) and 4.19(7), ask the customer for instructions as to whether the amount should be - • credited to the customer's account; • repaid to the customer; or • included as a part of the new bill smoothing arrangement if the adjustment arises under clauses 4.3(2)(a)-(b). No interest shall accrue to a credit or refund referred to in this clause.	1 March 2022 - 30 June 2024	4	• Inquiry with ENGIE management understood that the Billing team monitors potential overcharges (e.g. system errors, estimated bills etc.) on customer accounts on an ongoing basis, through bill validation rules and customer enquiries. This is defined within the Billing Overview – Overcharges and Undercharges procedure. • Overcharges may also be identified by the billing system service provider (Hansen) or via customer complaint. Treatment of overcharges varies depending on the type of overcharge. **Overcharges resulting from system errors** • Where a system error leading to overcharges has been identified, an incident ticket is raised and a case is created in Jira to address the incident as a high priority issue. The billing team investigates the incident to identify the root cause issue, customers affected and value of affected billing amounts which need to be remediated. Once the billing team has confirmed the amounts requiring adjustment, the team prepares a notice to all affected customers to notify them of the issue, including a request for instructions to credit any amounts owing, and withdraws any open bills to adjust and reissue the correct bill. • Inspected evidence of one sample where ENGIE had identified a system error resulting in overcharges and credit amounts owing to multiple customers and noted that ENGIE had identified customers affected, informed the affected customers, requested instructions from the customers to credit the amount and processed the credit amount with 5 business days of the request. **Overcharge on estimated bills** • When ENGIE has calculated a bill based on an estimated read, the billing system will automatically calculate any adjustments based on the next actual read, which is reflected in the subsequent bill. This also applies to actual reads provided by a customer or when a customer requests a meter reading for a high bill; in this scenario ENGIE withdraws the bill with the estimated read and reissues an adjusted bill based on the actual read. The billing team also monitors high estimated bills and flags these for further investigation and adjustment. • Performed sample testing of three (3) estimated bills and noted in two (2) instances where the estimated read was higher than the actual read, that ENGIE reviewed and adjusted the bill amount based on the actual read. These instances did not result in a credit amount owing to the customer. **Monitoring of overpayments** ENGIE's billing team monitors unallocated credits on an ongoing basis through data dashboards on the customer relationship management system to identify any credits which are owed to customers, including for closed accounts. Credit amounts under $100 are credited to the customer's next bill automatically by the billing system; amounts over $100 are flagged for manual processing by the billing team, who contact the respective customer via phone to request instructions to credit the customer; if no response is received the billing team sends a notice to the customer via email or post based on the customer's preference to request instructions. **Adjustments which are amounts owing to customers with closed accounts** Inquired with ENGIE management on the account closure and final bill process and understood the following: • The billing procedures do not outline the process to be followed where additional funds are received and allocated to customers post account closure. This includes the process to be followed for closed accounts where a final bill has been issued, however payments continue to be received via a Centrepay arrangement. • If a customer's account is in credit at the time of account closure, the final bill issued does not include a request for instructions from the customer to refund the credit amount. • Currently, for closed accounts ENGIE will only send correspondence to the customer if they have not contacted ENGIE after 30 days. • As identified by management and noted in ENGIE's correspondence to the ERA (dated 9 May 2025), for the period 4 April 2023 and 22 April 2025, there were a total of 23 customers who received Centrepay payments after the supply end date and had a credit balance on their account at the point of final billing. For these instances, ENGIE did not have a process to inform the customer and ask the customer to provide instructions for the refund or transfer of credit within 10 business days as required by clause 22(1). • Management's subsequent investigation for the full audit period (i.e. 1 March 2022 to 28 February 2025) identified that this did not take into account the $100 overcharging threshold (i.e. Compendium clause 22(4)). As such, for the period 1 March 2022 to 28 February 2025, management identified a total of 32 customers who received a payment on their account after the supply end date and had a credit balance of over $100 on their account at the time of final billing. Of the 32 customers, there were 15 (47%) who received Centerpay related payments after their supply end date. Due to the process design gap outlined above, for all 32 customers, ENGIE did not ask the customer (at the time of final bill for instructions) as to whether the amount of credit should be transferred to another account the customer has, or will have, with the retailer, or a bank account nominated by the customer. No audit recommendation has been provided against obligation 177 as this was applicable for the period 1 March 2022 - 30 June 2024. This obligation has since been removed from the current Compendium and consequently the current Gas Compliance Reporting Manual.	B	2

Obl No.	Obligation Reference	Obligation Description	Period in Scope	Audit Priority	Observations and Findings	Control Adequacy	Compliance Rating
178	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.19(3)	If a retailer received instructions under clause 4.19(2), the retailer must pay the amount in accordance with the customer's instructions within 12 business days of receiving the instructions.	1 March 2022 - 30 June 2024	4	• Inquiry with ENGIE management understood that the Billing team monitors potential overcharges (e.g. system errors, estimated bills etc.) on customer accounts on an ongoing basis, through bill validation rules and customer enquiries. This is defined within the Billing Overview – Overcharges and Undercharges procedure. • Overcharges may also be identified by the billing system service provider (Hansen) or via customer complaint. Treatment of overcharges varies depending on the type of overcharge. **Overcharges resulting from system errors** • Where a system error leading to overcharges has been identified, an incident ticket is raised and a case is created in Jira to address the incident as a high priority issue. The billing team investigates the incident to identify the root cause issue, customers affected and value of affected billing amounts which need to be remediated. Once the billing team has confirmed the amounts requiring adjustment, the team prepares a notice to all affected customers to notify them of the issue, including a request for instructions to credit any amounts owing, and withdraws any open bills to adjust and reissue the correct bill. • Inspected evidence of one sample where ENGIE had identified a system error resulting in overcharges and credit amounts owing to multiple customers and noted that ENGIE had identified customers affected, informed the affected customers, requested instructions from the customers to credit the amount and processed the credit amount with 5 business days of the request. **Overcharge on estimated bills** • When ENGIE has calculated a bill based on an estimated read, the billing system will automatically calculate any adjustments based on the next actual read, which is reflected in the subsequent bill. This also applies to actual reads provided by a customer or when a customer requests a meter reading for a high bill; in this scenario ENGIE withdraws the bill with the estimated read and reissues an adjusted bill based on the actual read. The billing team also monitors high estimated bills and flags these for further investigation and adjustment. • Performed sample testing of three (3) estimated bills and noted in two (2) instances where the estimated read was higher than the actual read, that ENGIE reviewed and adjusted the bill amount based on the actual read. These instances did not result in a credit amount owing to the customer. **Monitoring of overpayments** ENGIE's billing team monitors unallocated credits on an ongoing basis through data dashboards on the customer relationship management system to identify any credits which are owed to customers, including for closed accounts. Credit amounts under $100 are credited to the customer's next bill automatically by the billing system; amounts over $100 are flagged for manual processing by the billing team, who contact the respective customer via phone to request instructions to credit the customer; if no response is received the billing team sends a notice to the customer via email or post based on the customer's preference to request instructions. **Adjustments which are amounts owing to customers with closed accounts** Inquired with ENGIE management on the account closure and final bill process and understood the following: • The billing procedures do not outline the process to be followed where additional funds are received and allocated to customers post account closure. This includes the process to be followed for closed accounts where a final bill has been issued, however payments continue to be received via a Centrepay arrangement. • If a customer's account is in credit at the time of account closure, the final bill issued does not include a request for instructions from the customer to refund the credit amount. • Currently, for closed accounts ENGIE will only send correspondence to the customer if they have not contacted ENGIE after 30 days. As identified by management and noted in ENGIE's correspondence to the ERA (dated 9 May 2025), for the period 4 April 2023 and 22 April 2025, there were a total of 23 customers who received Centrepay payments after the supply end date and had a credit balance on their account at the point of final billing. For these instances, ENGIE did not have a process to inform the customer and ask the customer to provide instructions for the refund or transfer of credit within 10 business days as required by clause 22(1). Management's subsequent investigation for the full audit period (i.e. 1 March 2022 to 28 February 2025) identified that this did not take into account the $100 overcharging threshold (i.e. Compendium clause 22(4)). As such, for the period 1 March 2022 to 28 February 2025, management identified a total of 32 customers who received a payment on their account after the supply end date and had a credit balance of over $100 on their account at the time of final billing. Of the 32 customers, there were 15 (47%) who received Centerpay related payments after their supply end date. Due to the process design gap outlined above, for all 32 customers, ENGIE did not ask the customer (at the time of final bill for instructions) as to whether the amount of credit should be transferred to another account the customer has, or will have, with the retailer, or a bank account nominated by the customer.	A	1
179	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.19(4)	If a retailer does not receive instructions under clause 4.19(2) within 5 business days of making the request, the retailer must use reasonable endeavours to credit the amount of the adjustment to the customer's account.	1 March 2022 - 30 June 2024	5		A	1
180	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 4.19(5)	If the adjustment amount owing to the customer is less than $100, the retailer may notify the customer of the adjustment by no later than the next bill after the meter is read, and ask the customer for instructions under clause 4.19(2); or credit the amount to the customer's next bill.	1 March 2022 - 30 June 2024	5		A	1
180A	Trading Licence clauses 2.1.1 and 6.3.1Compendium clause 4.19(7)	If the amount of the adjustment is an amount owing to the customer, and the customer owes a debt to the retailer, then provided the customer is not a residential customer experiencing payment difficulties or financial hardship, the retailer may, with written notice to the customer, use the amount of the adjustment to set off the debt owed to the retailer. If, after the set off, there remains an amount of credit, the retailer must deal with that amount of credit in accordance with clause 4.19(2); or 4.19(5) where the amount is less than $100.	1 March 2022 - 30 June 2024	4		A	1
180B	Trading Licence clauses 2.1.1 and	If a customer requests the retailer to arrange for the preparation and issue	1 July 2024 - 28 February 2025		• ENGIE's account closure process is initiated when a customer requests a closure or another retailer notifies ENGIE of a transfer request. A billing agent will complete an account closure form, including the reason and date for the account closure, raise a	A	1

Obl No.	Obligation Reference	Obligation Description	Period in Scope	Audit Priority	Observations and Findings	Control Adequacy	Compliance Rating
	6.3.1 Compendium clause 23(1)	of a final bill for the customer's supply address, the retailer must use its best endeavours to arrange for a meter reading and the preparation and issue of a final bill for the supply address in accordance with the customer's request.			service order with the distributor to organise a final meter read and schedule a final bill in the billing system, which is calculated automatically based on the final meter read. • Inquiry with ENGIE management understood that, if a customer's account is in credit at the time of account closure, the final bill issued will display a credit amount owing and that no amount is payable but will not include a request for instructions from the customer to refund the credit amount. • The Billing team monitors credit balances on accounts on an ongoing basis, including for closed accounts where the final bill has been issued and paid (either by the customer or via Centrepay). However, ENGIE will only send correspondence to the customer if the customer has not contacted ENGIE in relation to a closed account with a credit balance after 30 days. ENGIE sends correspondence to the customer via email, post, or call based on the customer's preferred communication method to request instructions to process the credit refund. Instructions from customers are also monitored on an ongoing basis and actioned as soon as practicable. • Performed sample testing of one (1) closed account with a credit balance and noted that ENGIE did not request instructions from the customer on where to transfer the credit amount at the time of issuing the final bill, resulting in non-compliance with License Obligations 165 and 180C. It is acknowledged that ENGIE is currently working to update the account closure process to contact the customer to request instructions to credit refunds as soon as a credit amount is identified, including for Centrepay payments, which is scheduled to be implemented in June 2025. These process enhancements were submitted to the ERA as part of ENGIE's Centrepay response via email dated 9 May 2025. These enhancements include the following: • Final bill enhancements – Implement a tailored cover letter to accompany all final bills issued with a credit balance to provide details of a customers' refund entitlement and how to request a refund. In addition to the cover letter, a refund form will also be enclosed. • SMS notifications – Implement a new automated SMS notification to inform the customer of their refund entitlement. The SMS will be sent to the customer 7 days after the final bill issue date to prompt the customer to contact ENGIE for a refund. A second SMS will also be sent if the customer has a credit balance on their closed account 45 days after the final bill issue date. Back of House campaign – Enhance the existing process where back of house agents will initiate and send a letter to inform the customer of a refund entitlement 30 days after the final bill issue date. Process to include contact via outbound call, SMS, and email (where mobile and/or email is present for Primary Signatory).		
180C	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 23(2)	Unless subclause 23(4) applies, if a customer's account is in credit at the time of account closure, a retailer must, at the time of the final bill, ask the customer for instructions as to whether the amount of credit should be transferred to another account the customer has, or will have, with the retailer, or a bank account nominated by the customer.	1 July 2024 - 28 February 2025	4	• ENGIE's account closure process is initiated when a customer requests a closure or another retailer notifies ENGIE of a transfer request. A billing agent will complete an account closure form, including the reason and date for the account closure, raise a service order with the distributor to organise a final meter read and schedule a final bill in the billing system, which is calculated automatically based on the final meter read. • Inquiry with ENGIE management understood that, if a customer's account is in credit at the time of account closure, the final bill issued will display a credit amount owing and that no amount is payable but will not include a request for instructions from the customer to refund the credit amount. • The Billing team monitors credit balances on accounts on an ongoing basis, including for closed accounts where the final bill has been issued and paid (either by the customer or via Centrepay). However, ENGIE will only send correspondence to the customer if the customer has not contacted ENGIE in relation to a closed account with a credit balance after 30 days. ENGIE sends correspondence to the customer via email, post, or call based on the customer's preferred communication method to request instructions to process the credit refund. Instructions from customers are also monitored on an ongoing basis and actioned as soon as practicable. • Performed sample testing of one (1) closed account with a credit balance and noted that ENGIE did not request instructions from the customer on where to transfer the credit amount at the time of issuing the final bill, resulting in non-compliance with License Obligations 165 and 180C. It is acknowledged that ENGIE is currently working to update the account closure process to contact the customer to request instructions to credit refunds as soon as a credit amount is identified, including for Centrepay payments, which is scheduled to be implemented in June 2025. These process enhancements were submitted to the ERA as part of ENGIE's Centrepay response via email dated 9 May 2025. These enhancements include the following: • Final bill enhancements – Implement a tailored cover letter to accompany all final bills issued with a credit balance to provide details of a customers' refund entitlement and how to request a refund. In addition to the cover letter, a refund form will also be enclosed. • SMS notifications – Implement a new automated SMS notification to inform the customer of their refund entitlement. The SMS will be sent to the customer 7 days after the final bill issue date to prompt the customer to contact ENGIE for a refund. A second SMS will also be sent if the customer has a credit balance on their closed account 45 days after the final bill issue date.	C	3

Obl No.	Obligation Reference	Obligation Description	Period in Scope	Audit Priority	Observations and Findings	Control Adequacy	Compliance Rating
					Back of House campaign – Enhance the existing process where back of house agents will initiate and send a letter to inform the customer of a refund entitlement 30 days after the final bill issue date. Process to include contact via outbound call, SMS, and email (where mobile and/or email is present for Primary Signatory). As per ENGIE's correspondence to the ERA dated 9 May 2025, ENGIE noted that a total of 23 customers between the period of 4 April 2023 and 22 April 2025, who had a credit balance on their account at the point of when the final bill was issued and received Centrepay payments after the supply end date, did not inform the customer and ask the customer to provide instructions for the refund or transfer of credit within 10 business days. Management's subsequent investigation for the full audit period (i.e. 1 March 2022 to 28 February 2025) identified that this did not take into account the $100 overcharging threshold (i.e. Compendium clause 22(4)). As such, for the period 1 March 2022 to 28 February 2025, management identified a total of 32 customers who received a payment on their account after the supply end date, and had a credit balance of over $100 on their account at the time of final billing. Of the 32 customers, there were 15 (47%) who received Centerpay related payments after their supply end date. Due to the process design gap outlined above, for all 32 customers, ENGIE did not ask the customer (at the time of final bill for instructions) as to whether the amount of credit should be transferred to another account the customer has, or will have, with the retailer, or a bank account nominated by the customer. **Recommendation 04/2025** 1) For accounts which have been closed but have a credit balance outstanding, contact the customer to request instructions as to how the credit amount should be refunded. 2) Implement a process to proactively ask the customer, at the time of final billing, for instructions as to the treatment of credit balances for accounts which are closed (i.e. to confirm whether the amount of credit should be transferred to another account the customer has, or will have, with the retailer, or a bank account nominated by the customer). 3) Update billing procedural documentation and associated call scripts to reflect the above process changes		
180D	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 23(3)	The retailer must, in accordance with the customer's instructions under subclause 23(3), transfer the amount of credit within 12 business days after receiving the instructions or another period agreed with the customer.	1 July 2024 - 28 February 2025	4	• ENGIE's account closure process is initiated when a customer requests a closure or another retailer notifies ENGIE of a transfer request. A billing agent will complete an account closure form, including the reason and date for the account closure, raise a service order with the distributor to organise a final meter read and schedule a final bill in the billing system, which is calculated automatically based on the final meter read. • Inquiry with ENGIE management understood that, if a customer's account is in credit at the time of account closure, the final bill issued will display a credit amount owing and that no amount is payable but will not include a request for instructions from the customer to refund the credit amount. • The Billing team monitors credit balances on accounts on an ongoing basis, including for closed accounts where the final bill has been issued and paid (either by the customer or via Centrepay). However, ENGIE will only send correspondence to the customer if the customer has not contacted ENGIE in relation to a closed account with a credit balance after 30 days. ENGIE sends correspondence to the customer via email, post, or call based on the customer's preferred communication method to request instructions to process the credit refund. Instructions from customers are also monitored on an ongoing basis and actioned as soon as practicable. It is acknowledged that ENGIE is currently working to update the account closure process to contact the customer to request instructions to credit refunds as soon as a credit amount is identified, including for Centrepay payments, which is scheduled to be implemented in June 2025. These process enhancements were submitted to the ERA as part of ENGIE's Centrepay response via email dated 9 May 2025. These enhancements include the following: • Final bill enhancements – Implement a tailored cover letter to accompany all final bills issued with a credit balance to provide details of a customers' refund entitlement and how to request a refund. In addition to the cover letter, a refund form will also be enclosed. • SMS notifications – Implement a new automated SMS notification to inform the customer of their refund entitlement. The SMS will be sent to the customer 7 days after the final bill issue date to prompt the customer to contact ENGIE for a refund. A second SMS will also be sent if the customer has a credit balance on their closed account 45 days after the final bill issue date. Back of House campaign – Enhance the existing process where back of house agents will initiate and send a letter to inform the customer of a refund entitlement 30 days after the final bill issue date. Process to include contact via outbound call, SMS, and email (where mobile and/or email is present for Primary Signatory).	A	1
180E	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clauses 23(4) and 23(5)	If a customer's account is in credit at the time of account closure and the customer owes a debt to the retailer, the retailer may, after giving notice to the customer, use that credit to set off the debt. However, after a set-off under subclause 23(4), there remains	1 July 2024 - 28 February 2025	4	• ENGIE's account closure process is initiated when a customer requests a closure or another retailer notifies ENGIE of a transfer request. A billing agent will complete an account closure form, including the reason and date for the account closure, raise a service order with the distributor to organise a final meter read and schedule a final bill in the billing system, which is calculated automatically based on the final meter read.	A	1

Obl No.	Obligation Reference	Obligation Description	Period in Scope	Audit Priority	Observations and Findings	Control Adequacy	Compliance Rating
		an amount of credit, the retailer must deal with the amount in accordance with subclauses 23(2) and 23(3).			• Inquiry with ENGIE management understood that, if a customer's account is in credit at the time of account closure, the final bill issued will display a credit amount owing and that no amount is payable but will not include a request for instructions from the customer to refund the credit amount. • The Billing team monitors credit balances on accounts on an ongoing basis, including for closed accounts where the final bill has been issued and paid (either by the customer or via Centrepay). However, ENGIE will only send correspondence to the customer if the customer has not contacted ENGIE in relation to a closed account with a credit balance after 30 days. ENGIE sends correspondence to the customer via email, post, or call based on the customer's preferred communication method to request instructions to process the credit refund. Instructions from customers are also monitored on an ongoing basis and actioned as soon as practicable. It is acknowledged that ENGIE is currently working to update the account closure process to contact the customer to request instructions to credit refunds as soon as a credit amount is identified, including for Centrepay payments, which is scheduled to be implemented in June 2025. These process enhancements were submitted to the ERA as part of ENGIE's Centrepay response via email dated 9 May 2025. These enhancements include the following: • Final bill enhancements – Implement a tailored cover letter to accompany all final bills issued with a credit balance to provide details of a customers' refund entitlement and how to request a refund. In addition to the cover letter, a refund form will also be enclosed. • SMS notifications – Implement a new automated SMS notification to inform the customer of their refund entitlement. The SMS will be sent to the customer 7 days after the final bill issue date to prompt the customer to contact ENGIE for a refund. A second SMS will also be sent if the customer has a credit balance on their closed account 45 days after the final bill issue date. Back of House campaign – Enhance the existing process where back of house agents will initiate and send a letter to inform the customer of a refund entitlement 30 days after the final bill issue date. Process to include contact via outbound call, SMS, and email (where mobile and/or email is present for Primary Signatory).		
180F	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clauses 24(1) and 24(2)	Despite any other arrangement or agreement that may be in place between the retailer and the customer in relation to paying bills, the retailer must allow the customer who has entered into a standard form contact to choose to receive bills, by post as paper bills or by email sent to an email address provided by the customer.	1 July 2024 - 28 February 2025	4	• Obtained a copy of management's control self-assessment (dated March 2025) and noted that the identified controls had operated consistently throughout the period, as assessed by the RP. • Inquiry with ENGIE management understood that customers' preferred billing method and nominated billing address details are collected during registration through its various sales channels. ENGIE will attempt to send the customer their first bill to a nominated email address up to three times; if a customer has not made a payment after three attempts, ENGIE will revert to sending a paper bill to the customer's physical address. Customers can also change their nominated address online or by contacting the Customer Care team. • Inspected the ENGIE online registration process and noted that the ENGIE website requires new customers to nominate a billing address and check whether they wish to receive bills via email or post. These fields are mandatory and the registration could not be completed without nominating a billing address. • Performed a walkthrough and sighted one address change request and noted that ENGIE allowed the customer to choose to receive their bill by their preferred method.	A	1
180G	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 25	A retailer must not charge the following customers any amount of money for the provision of a paper bill • customers that are receiving concessions; • customers experiencing financial hardship; or • vulnerable customers.	1 July 2024 - 28 February 2025	4	• Obtained a copy of management's control self-assessment (dated March 2025) and noted that the identified controls had operated consistently throughout the period, as assessed by the RP. • Inquiry with ENGIE management understood that the billing system is configured to automatically waive paper bill fees for customers experiencing financial hardship, vulnerable customers or customers receiving concessions. • Inspected the back end of the billing system and noted that the system is configured to automatically waive fees for customers experiencing financial hardship, vulnerable customers or customers receiving concessions.	A	1
181	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 26	The due date by which the bill must be paid must not be earlier than 12 business days from the bill issue date.	1 March 2022 - 28 February 2025	4	• Obtained a copy of management's control self-assessment (dated March 2025) and noted that the identified controls had operated consistently throughout the period, as assessed by the RP. • Inquiry with ENGIE management understood that the billing system is configured automatically set the bill due date 12 business days after the bill issue date, which is determined by a customer's set billing cycle. • Inspected the back end of ENGIE's billing system and noted that the system was configured to automatically set the billing date to 12 business days after the bill issue date. • Performed sample testing of three (3) customer bills and noted that the bill due date was 12 business days after the bill issue date.	A	1
182	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 27(1)	A retailer must accept payment for a bill in the ways prescribed in subclause 27(1).	1 March 2022 - 28 February 2025	4	• Obtained a copy of management's control self-assessment (dated March 2025) and noted that the identified controls had operated consistently throughout the period, as assessed by the RP.	A	1

Obl No.	Obligation Reference	Obligation Description	Period in Scope	Audit Priority	Observations and Findings	Control Adequacy	Compliance Rating
					• Inquiry with ENGIE management understood that ENGIE accepts payment for a bill via the following methods: in person payment through cash, credit card, EFTPOS or cheque at any Australia Post Office, telephone, postal mail, BPAY, online, mobile or phone banking or via Centrepay. • Inspected ENGIE's website and noted that payment methods as prescribed in subclause 27(1) are captured within the 'Pay My Bill' section.		
183	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 5.3	Prior to a direct debit facility commencing, a retailer must obtain the customer's verifiable consent and agree with the customer the date of commencement of the direct debit facility and the frequency of the direct debits.	1 March 2022 - 30 June 2024	4	• Obtained a copy of management's control self-assessment (dated March 2025) and noted that the identified controls had operated consistently throughout the period, as assessed by the RP. • Inquiry with ENGIE management understood that customers can set up a direct debit facility via an online form or over the phone with a Customer Care agent. Prior to a direct debit facility commencing, ENGIE obtains the customer's verifiable consent and agrees with the customer on the commencement date and frequency of the direct debits. • Performed sample testing of twenty-five (25) new customers and noted that the commencement date and frequency of the direct debits was agreed and verifiable consent was obtained for any direct debits set up.	A	1
184	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clauses 28(1) to 28(3)	A retailer must accept payment in advance from a customer. A retailer is not required to credit interest to an amount paid in advance. The amount of $20 is the minimum amount a retailer is required to accept from a customer (although the retailer may accept a lower amount if it thinks fit).	1 March 2022 - 28 February 2025	4	• Obtained a copy of management's control self-assessment (dated March 2025) and noted that the identified controls had operated consistently throughout the period, as assessed by the RP. • Inquiry with ENGIE management understood that customers can pay bills in advance and that there is no minimum payment limit to accept a payment for a bill. • Inspection of the HUB system configuration noted that the minimum billing amount is $0.01 and noted through inspection of an example bill that payment is accepted in advance. • Inspection of the ENGIE website noted that payments can also be made in advance under the 'Other ways to pay' section of the 'Compare Plans' tab. ENGIE allows customers to call in and request a payment card to make an advance payment.	A	1
184A	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clauses 28(4) to 28(6)	A retailer may determine an amount (a maximum credit amount) that a customer's account may be in credit and must publish the maximum amount on its website. The maximum credit amount must not be less than 100.	1 July 2024 - 28 February 2025	4	• NP - ENGIE does not have a defined maximum credit amount.	NP	NR
185	Trading Licence clause 2.1.1 and clause 6.3.1 Compendium clause 29	A retailer must re-direct a customer's bill to a different address (including to an email address or a different email address) on the customer's request at no charge.	1 March 2022 - 28 February 2025	4	• Inquired with ENGIE's management and understood that when requested by the customer, ENGIE will re-direct a customer's bill to a different address (including to an email address or a different email address) on the customer's request at no charge. • Performed a sample testing of one (1) customer address change request to check that customer preferences were updated successfully in the systems as per the trading licence clauses 2.1.1 and 6.3.1.	NP	1
186	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 30(1)	A retailer must not charge a residential customer a late payment fee in connection with the payment of a bill in the circumstances specified in subclauses 30(1).	1 March 2022 - 28 February 2025	4	• Inquiry with ENGIE management understood that ENGIE does not charge late payment fees	NP	NR
186A	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 30(2)	If a retailer has charged a late payment fee in the circumstances set out in subclause 30(1)(c)(ii) because the retailer was not aware of the complaint, the retailer does not contravene subclause 30(1)(c)(ii) but must refund the late payment fee on the customer's next bill (unless a fee is payable under subclause 30(3).	1 March 2022 - 28 February 2025	4	• NP – ENGIE does not have processes or controls in place to charge late payment fees.	NP	NR
186B	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 30(3)	If a complaint referred to in subclause 30(1)(c) is not resolved in favour of the customer, any late payment fee must be calculated from the date of the retailer's or the gas ombudsman's decision (as the case may be).	1 July 2024 - 28 February 2025	4	• Inquiry with ENGIE management understood that ENGIE does not charge late payment fees	NP	NR

Obl No.	Obligation Reference	Obligation Description	Period in Scope	Audit Priority	Observations and Findings	Control Adequacy	Compliance Rating
187	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 30(4)	If a retailer has charged a residential customer a late fee, a retailer must not charge an additional late payment fee in relation to the same bill within 5 business days after the day on which the residential customer receives the previous late payment fee notice.	1 March 2022 - 28 February 2025	4	• Inquiry with ENGIE management understood that ENGIE does not charge late payment fees	NP	NR
188	Trading Licence clauses 2.1,1 and 6.3.1 Compendium clause 30(5)	A retailer must not charge a residential customer more than 2 late payment fees in relation to the same bill, or more than 12 late payment fees in a 12-month period.	1 March 2022 - 28 February 2025	4	• Inquiry with ENGIE management understood that ENGIE does not charge late payment fees	NP	NR
189	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 30(6)	If a residential customer has been assessed as a customer experiencing financial hardship, a retailer must retrospectively waive any late payment fee charged under the residential customer's last bill before the assessment was made.	1 March 2022 - 28 February 2025	4	• Inquiry with ENGIE management understood that ENGIE does not charge late payment fees	NP	NR
190	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clauses 31(1) and 31(3)	A retailer must not require a customer who has vacated a supply address, and who has given the retailer notice, to pay for gas consumed at the customer's supply address in the circumstances specified in subclause 31 unless the retailer and the customer have agreed to an alternative date. Notice is given if a customer informs a retailer of the date on which the customer intends to vacate, or has vacated the supply address, and gives the retailer a forwarding address (which may be an email address) to which a final bill may be sent.	1 March 2022 - 28 February 2025	4	• Obtained a copy of management's control self-assessment (dated March 2025) and noted that the identified controls had operated consistently throughout the period, as assessed by the RP. • Inquired with ENGIE management and understood that Final bills are triggered by customer notice or other retailer notice. ENGIE will raise a service order with the distributor to organise a final meter read as of the final supply date and generate a final bill in the billing system based on the read. The final supply date is taken to be five days after the date the customer informs ENGIE that they have vacated the supply address (whether the customer was evicted or otherwise), or when ENGIE receives a notice from another retailer to inform them of the transfer request. • Additionally, any unallocated credits are monitored by the billing team on an ongoing basis. Customers are notified of credits via email, post, or call after account closure, allowing them to request refunds immediately or apply credits to other debts with ENGIE. Instructions from customers are also monitored on an ongoing basis and actioned as soon as practicable. • Performed sample testing of three (3) sample account closures, including where a customer has vacated a supply address and given notice to ENGIE, and checked that ENGIE had issued a final bill based on an actual meter read taken at the final supply date.	A	1
191	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clauses 31(2) and 31(3)	If a customer reasonably demonstrates to a retailer that the customer was evicted or otherwise required to vacate the supply address, the retailer must not require a customer to pay for gas consumed at the customer's supply address from the date on which the customer gave the retailer notice.	1 March 2022 - 28 February 2025	4		A	1
193	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 31(4)	Despite subclauses 31(1) and 31(2), if the retailer and a new customer enter into a contract for the supply address, the previous retailer must not require the previous customer to pay for gas consumed at the supply address in the circumstances specified in clauses 31(4).	1 March 2022 - 28 February 2025	4		A	1

Obl No.	Obligation Reference	Obligation Description	Period in Scope	Audit Priority	Observations and Findings	Control Adequacy	Compliance Rating
195	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 32(1)	A retailer must not commence proceedings for recovery of a debt from a residential customer who has informed a retailer in accordance with subclause 34 that the customer is experiencing payment problems, unless or until the retailer has complied with all the requirements of clause 34 and (if applicable) 35(3); and while a residential customer continues to make payments under an alternative payment arrangement under Part 6.	1 March 2022 - 28 February 2025	4	• Inquired with ENGIE's management and understood that ENGIE does not initiate legal proceedings for recovery of debt for any WA gas customers. • Additionally, a hardship flag is applied to the account for customers experiencing payment difficulties which prevents debt collections proceedings from being initiated against the account. • Inspected Payment Difficulties and Hardship Policy to check exemptions from debt collection are provided to the customers experiencing payment difficulties. • Inspected six sample customers facing payment difficulties and inspected evidence of payment plans and bills sent to the customers to check that ENGIE had not requested payment from the customer to recover the debt which was not part of the agreed payment plan.	NP	1
196	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 32(2)	A retailer must not recover or attempt to recover a debt relating to a supply address from a person other than the customer with whom the retailer has or had entered into a contract for the supply of gas to that supply address.	1 March 2022 - 28 February 2025	4	• Inquired with ENGIE management and understood that ENGIE does not initiate legal proceedings for recovery of debt for any WA gas customers; this includes recovering or attempt to recover a debt relating to a supply address from a person other than the customer with whom the ENGIE has or had entered into a contract for the supply of gas. • Inspected a sample non-standard form contract and found that clause 5.3 states that ENGIE will not commence legal proceedings for the recovery of an amount you owe us if the customer has entered into a payment arrangement with ENGIE and are complying with the terms of that arrangement; or if a customer has informed ENGIE that they are experiencing payment difficulties or financial hardship and (if we have assessed that you are) ENGIE has offered the customer assistance. This clause is also included in ENGIE's standard contract (clause 9.3 c)	NP	1
198	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clauses 34(1) and 34(2)	Unless subclause 34(2) or 34(5) applies, if a residential customer informs a retailer that the residential customer is experiencing payment problems, the retailer must within 5 business days, assess whether the residential customer is experiencing financial hardship If a residential customer provides the retailer with an assessment from a relevant consumer representative, the retailer may adopt that assessment as its own assessment for the purposes of subclause 34(1).	1 March 2022 - 28 February 2025	4	• Obtained a copy of management's control self-assessment (dated March 2025) and noted that the identified controls had operated consistently throughout the period, as assessed by the RP. • Inquired with ENGIE management and understood that Customer Advocacy Team agents are trained to assist customers experiencing payment difficulty in line with ENGIE policies. Payment assistance processes are documented within internal guidelines which are accessible to agents to inform the payment assistance process. • Inspected ENGIE's Customer Care and Customer Advocacy Team policies and procedures and noted that the Payment Difficulties and Hardship Policy explains ENGIE's support options for customers who are facing financial difficulty. Additionally, internal procedures accessible to agents include guidance for agents to assist customers with enquiries relating to financial hardship, including offering payment plans, reduction in fees, charges and debt, concessions, and managing energy usage and consumption. • Performed sample testing of three (3) customers experiencing financial hardship to check whether ENGIE had assessed if the customer was experiencing financial hardship within the required 5 business day timeframe (and had provided reasonable consideration to the information given by the customer), noted no exceptions.	A	1
199	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 34(3)	When undertaking an assessment regarding financial hardship, the retailer must, give reasonable consideration to the information given by the residential customer and requested or held by the retailer; or advice given by a relevant consumer representative.	1 March 2022 - 28 February 2025	5		A	1
200	Trading Licence clauses 2.1.1 and 6.3.1Compendium clause 34(4)	A retailer must, upon request, advise a residential customer of the outcome of an assessment, including the reasons for the outcome of the assessment under subclause 34(1).	1 March 2022 - 28 February 2025	4	• Obtained a copy of management's control self-assessment (dated March 2025) and noted that the identified controls had operated consistently throughout the period, as assessed by the RP. • Inquired with ENGIE management and understood that Customer Advocacy Team agents are trained to assist customers experiencing payment difficulty in line with ENGIE policies. Payment assistance processes are documented within internal guidelines which are accessible to agents to inform the payment assistance process end to end. • Inspected ENGIE's Customer Care and Customer Advocacy Team policies and procedures and noted that the Payment Difficulties and Hardship Policy explains ENGIE's support options for customers who are facing financial difficulty. Internal procedures accessible to agents include guidance for agents to assist customers with enquiries relating to financial hardship, including offering payment plans, reduction in fees, charges and debt, concessions, and managing energy usage and consumption. • Performed sample testing of three (3) customers experiencing financial hardship to check whether ENGIE had assessed if the customer was experiencing financial hardship and advised the customer of the outcome of the assessment.	A	1

Obl No.	Obligation Reference	Obligation Description	Period in Scope	Audit Priority	Observations and Findings	Control Adequacy	Compliance Rating
200A	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 6.2(1)	If a retailer refers a residential customer to a relevant consumer representative under clause 6.1(1)(b), the retailer must grant the residential customer a temporary suspension of actions.	1 March 2022 - 1 July 2024	4	• Inquiry of management noted that it is not ENGIE's practice to refer residential customers to a relevant consumer representative for assessment of financial hardship, as customer care agents are trained to assess the customer for financial hardship during the customer interaction.	NP	NR
200B	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 34(5)	A retailer is not required to undertake an assessment under subclause 34(1) if the retailer has previously undertaken an assessment in relation to the residential customer unless the residential customer has indicated that there has been a change in their circumstances since that previous assessment.	1 July 2024 - 28 February 2025	4	• Obtained a copy of management's control self-assessment (dated March 2025) and noted that the identified controls had operated consistently throughout the period, as assessed by the RP. • Inquired with ENGIE management and understood that Customer Advocacy Team agents are trained to assist customers experiencing payment difficulty in line with ENGIE policies. Payment assistance processes are documented within internal guidelines which are accessible to agents to inform the payment assistance process end to end. • When a customer notifies ENGIE that they are experiencing payment difficulties via telephone, the Customer Advocacy Team agent assesses whether the customer is experiencing financial hardship on the call. If the customer has a prior hardship flag, the agent first confirms with the customer whether there has been a change in their circumstances before undertaking any additional assessment as needed. • Inspected the Customer Advocacy Team call scripts and noted where a customer has a prior hardship flag, the agent is required to confirm whether there has been a change in their circumstances before undertaking any additional assessment as needed.	A	1
201	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 6.2(2)	If a residential customer informs a retailer that the customer is experiencing payment problems, the retailer must not unreasonably deny a residential customer's request for a temporary suspension of actions, if the customer demonstrates to the retailer that the customer has an appointment with a relevant consumer representative to assess the customer's capacity to pay.	1 March 2022 - 30 June 2024	4	• Obtained a copy of management's control self-assessment (dated March 2025) and noted that the identified controls had operated consistently throughout the period, as assessed by the RP. • Inquired with ENGIE management and understood that Customer Care and Customer Advocacy Team agents are trained to assist customers experiencing payment difficulty in line with ENGIE policies. As part of this process, ENGIE will suspend any open disconnection orders and actions against the customer. • Inspected ENGIE's Customer Care and Customer Advocacy Team policies and procedures and noted that the Payment Difficulties and Hardship Policy explains ENGIE's support options for customers who are facing financial difficulty. Internal procedures accessible to agents include guidance for agents to assist customers with enquiries relating to financial hardship, including offering payment plans, reduction in fees, charges and debt, concessions, and managing energy usage and consumption. • Sample testing of three (3) customers experiencing financial hardship to check whether ENGIE had suspended actions and service orders for the account noted no exceptions.	A	1
202	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 6.2(3)	A retailer must allow a temporary suspension of actions for a period of at least 15 business days.	1 March 2022 - 30 June 2024	4		A	1
203	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 6.2(4)	If a relevant consumer representative is unable to complete the assessment on time and the consumer representative or residential customer requests for additional time, a retailer must give reasonable consideration to the request.	1 March 2022 - 30 June 2024	5	• Inquiry with ENGIE management understood that Customer Advocacy Team agents are trained to assist customers experiencing payment difficulty in line with ENGIE policies. • Customers experiencing payment difficulties will sometimes make arrangements with a relevant consumer representative (such as a financial counsellor) to assist the customer with their financial situation. In these scenarios, the customer may work with the relevant consumer representative to assess the customer's capacity to pay. • When a customer or their representative calls ENGIE to inform them that they are experiencing payment difficulties, the Customer Advocacy Team agent flags the customer as a customer experiencing payment difficulty. As part of this process, ENGIE suspends any open disconnection orders and actions against the customer. The customer relationship management system is automatically configured to remove customers with payment difficulty flags from the disconnection queue. The Disconnections team also actively monitors for customers with active service orders on their accounts whose circumstances have changed (e.g. including when a payment assistance flag has been applied) and will check that any active service orders have been cancelled. Where a disconnection service order is scheduled for the same day, the Disconnections team will also contact the distributor by telephone to confirm cancellation of the service order. Suspension of such actions are applied to hardship customers' accounts for the entire duration that they are flagged as hardship customers. This process applies to all customers who have notified ENGIE that they are facing payment difficulties, including where the customer has contacted a relevant consumer representative to assist the customer with their financial situation.	NP	1
204	Trading Licence clauses 2.1.1 and 6.3.1	If the assessment carried out under clause 6.1 indicates to the retailer that the residential customer is experiencing payment difficulties or	1 March 2022 - 30 June 2024	4	• Obtained a copy of management's control self-assessment (dated March 2025) and noted that the identified controls had operated consistently throughout the period, as assessed by the RP. • Inquiry with ENGIE management found that Customer Advocacy Team agents are trained to assist customers experiencing payment difficulty in line with ENGIE policies. Payment assistance processes are documented within internal guidelines which are	A	1

Obl No.	Obligation Reference	Obligation Description	Period in Scope	Audit Priority	Observations and Findings	Control Adequacy	Compliance Rating
		financial hardship, the retailer must follow the procedure specified in clause 6.3(1).			accessible to agents to inform the payment assistance process end to end. When a customer notifies ENGIE that they are experiencing payment problems, the Customer Advocacy Team agent assesses whether the customer is experiencing financial hardship on the call. • Inspected Customer Care and Customer Advocacy Team policies and procedures and noted that the Payment Difficulties and Hardship Policy explains ENGIE's support options for customers who are facing financial difficulty. Additionally, internal procedures accessible to agents include guidance for agents to assist customers with enquiries relating to financial hardship, including offering payment plans, reduction in fees, charges and debt, concessions, and managing energy usage and consumption. • Performed sample testing of three (3) customers experiencing payment difficulties to check that ENGIE had assessed whether the customer was experiencing financial hardship within 5 business days, offered a payment plan to the customer, and advised the customer of the additional assistance options available to them.		
205	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clauses 35(1) and 35(2)	A retailer must offer a residential customer the payment arrangements that are specified in clauses 35(1)(a) and 35(1)(b). However, a customer is only entitled to select 1 option under subclause 35(1) once per bill.	1 March 2022 - 28 February 2025	2	• Obtained a copy of management's control self-assessment (dated March 2025) and noted that the identified controls had operated consistently throughout the period, as assessed by the Responsible Person (RP). • Inquiry with ENGIE management understood that Customer Advocacy Team agents are trained to assist customers experiencing payment difficulty in line with ENGIE policies. Payment assistance processes are documented within internal guidelines which are accessible to agents to inform the payment assistance process end to end. When a customer notifies ENGIE that they are experiencing payment problems, the Customer Advocacy Team agent assesses whether the customer is experiencing financial hardship on the call and provides information to assist the customer with managing payment difficulty, including other financial assistance options available to the customer. This also includes offering the customer additional time to pay a bill or a payment plan for the amount owed to ENGIE. • Performed sample testing of six (6) customer call recordings experiencing financial hardship to check that ENGIE had assessed the customer's capability to pay and the amount of arrears payable by the customer, and offered either additional time to pay a bill, or a payment plan to the customer.	A	1
205A	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 35(3)	A retailer must offer a residential customer who is assessed as experiencing financial hardship at least a payment plan and assistance in accordance with clause 39 without the need for the customer to make a request.	1 July 2024 - 28 February 2025	2		A	1
206	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 37(1)	A retailer must ensure that a payment plan for a residential customer is fair and reasonable taking into account the information in subclauses 37(1)(a) and 37(1)(b).	1 March 2022 - 28 February 2025	2	• Obtained a copy of management's control self-assessment (dated March 2025) and noted that the identified controls had operated consistently throughout the period, as assessed by the RP. • Inquired with ENGIE management and understood that Customer Care and Customer Advocacy Team agents are trained to assist customers experiencing payment difficulty in line with ENGIE policies. Payment assistance processes are documented within internal guidelines which are accessible to agents to inform the payment assistance process end to end. • Performed sample testing of six (6) customers experiencing financial hardship to check whether ENGIE had assessed the customer's capability to pay, the amount of arrears payable by the customer, and offered a payment plan to the customer. No exceptions were noted. • Inquired with ENGIE management and understood that Quality Assurance checks are performed, using an AI application, to identify hardship flags and detect instances where accounts may not have been appropriately flagged. The AI application assists with identifying key words related to family violence and customer vulnerability across all customer interactions. The application interfaces automatically with Genesys, ENGIE's key application for handling customer interactions (i.e. customer calls or live chat). Obtained and inspected the list of key words used by the application to check it was exhaustive list.	A	1
206A	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 6.4(3)	If the residential customer accepts an instalment plan offered by the retailer, the retailer must provide the information specified in clauses 6.4(3)(a)(i)-(iii) within 5 business days of the customer accepting the plan and notify the customer of any amendments to the instalment plan at least 5 business days before they come into effect (unless agreed otherwise with the customer) and provide the customer with information explaining the changes.	1 March 2022 - 30 June 2024	4	• Obtained a copy of management's control self-assessment (dated March 2025) and noted that the identified controls had operated consistently throughout the period, as assessed by the RP. • Inquired with ENGIE management and understood that Customer Care and Customer Advocacy Team agents are trained to assist customers experiencing payment difficulty in line with ENGIE policies. Payment assistance processes are documented within internal guidelines which are accessible to agents to inform the payment assistance process end to end. • Performed sample testing of six (6) customers experiencing financial hardship to check that the customer was provided the required information within 5 business days of the customer accepting the payment plan offer, including any amendments to the plan.	A	1
206B	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 37(2)	A retailer must, in relation to a residential customer for whom a payment plan is being considered, offer the customer assistance to	1 July 2024 - 28 February 2025	2	• Obtained a copy of management's control self-assessment (dated March 2025) and noted that the identified controls had operated consistently throughout the period, as assessed by the RP.	A	1

Obl No.	Obligation Reference	Obligation Description	Period in Scope	Audit Priority	Observations and Findings	Control Adequacy	Compliance Rating
		manage their bills for ongoing consumption during the period of the payment plan.			• Inquired with ENGIE management and understood that Customer Care and Customer Advocacy Team agents are trained to assist customers experiencing payment difficulty in line with ENGIE policies. Payment assistance processes are documented within internal guidelines which are accessible to agents to inform the payment assistance process end to end. • Performed sample testing of six (6) customers experiencing financial hardship to check that ENGIE had offered assistance in managing bills for ongoing consumption to the customer.		
206C	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 37(5)	If a residential customer accepts a payment plan offered by a retailer, the retailer must provide the information specified in subclause 37(5) within 5 business days.	1 July 2024 - 28 February 2025	2	• Obtained a copy of management's control self-assessment (dated March 2025) and noted that the identified controls had operated consistently throughout the period, as assessed by the RP. • Inquired with ENGIE management and understood that Customer Care and Customer Advocacy Team agents are trained to assist customers experiencing payment difficulty in line with ENGIE policies. Payment assistance processes are documented within internal guidelines which are accessible to agents to inform the payment assistance process end to end. • Performed sample testing of six (6) customers experiencing financial hardship to check that the customer was provided the required information in subclause 37(5) within 5 business days of the customer accepting the payment plan offer, including any amendments to the plan.	A	1
207A	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 38(1)	A retailer must review a payment plan at the request of a residential customer.	1 July 2024 - 28 February 2025	2	• Obtained a copy of management's control self-assessment (dated March 2025) and noted that the identified controls had operated consistently throughout the period, as assessed by the RP. • Inquired with ENGIE management and understood that Customer Care and Customer Advocacy Team agents are trained to assist customers experiencing payment difficulty in line with ENGIE policies. Payment assistance processes are documented within internal guidelines which are accessible to agents to inform the payment assistance process end to end. • Performed sample testing of six (6) customers experiencing financial hardship to check that ENGIE had reviewed the customer's payment plan upon request.	A	1
207B	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 38(3)	A retailer must offer to vary a payment plan if a review under subclause 38(1) indicates that the customer is unable to meet obligations under the payment plan.	1 July 2024 - 28 February 2025	2	• Obtained a copy of management's control self-assessment (dated March 2025) and noted that the identified controls had operated consistently throughout the period, as assessed by the RP. • Inquired with ENGIE management and understood that Customer Care and Customer Advocacy Team agents are trained to assist customers experiencing payment difficulty in line with ENGIE policies. Payment assistance processes are documented within internal guidelines which are accessible to agents to inform the payment assistance process end to end. • Performed sample testing of six (6) customers experiencing financial hardship to check that ENGIE had offered to vary a payment plan where a review under subclause 38(1) indicated that the customer was unable to meet its obligation under the payment plan.	A	1
207C	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 38(4)	The retailer must, within 5 business days after the customer accepts an offer to vary the payment plan, provide the customer with information in writing or by electronic means that clearly explains, and assists the customer to understand, the variation.	1 July 2024 - 28 February 2025	2	• Obtained a copy of management's control self-assessment (dated March 2025) and noted that the identified controls had operated consistently throughout the period, as assessed by the RP. • Inquired with ENGIE management and understood that Customer Care and Customer Advocacy Team agents are trained to assist customers experiencing payment difficulty in line with ENGIE policies. Payment assistance processes are documented within internal guidelines which are accessible to agents to inform the payment assistance process end to end. • Performed sample testing of six (6) customers experiencing financial hardship to check that ENGIE the customer was provided the required information within 5 business days of the customer accepting the payment plan offer, including any amendments to the plan.	A	1
207D	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clauses 38(5) and 38(6)	The retailer must not vary a payment plan without the customer's agreement. An agreement under subclause 38(5) must relate to the particular variation rather than under a general agreement to future variations.	1 July 2024 - 28 February 2025	2	• Obtained a copy of management's control self-assessment (dated March 2025) and noted that the identified controls had operated consistently throughout the period, as assessed by the RP. • Inquiry with ENGIE management understood that Customer Care and Customer Advocacy Team agents are trained to assist customers experiencing payment difficulty in line with ENGIE policies. Payment assistance processes are documented within internal guidelines which are accessible to agents to inform the payment assistance process end to end. • Performed sample testing of six (6) customers within the Bill Assist program identified one (1) instance where there was no evidence that ENGIE obtained the customer's agreement for a variation to the customer's payment plan. In this instance: 　○ The customer had been offered the Bill Assist Fixed Instalment Plan (payment method via Centrepay) on 30 August 2024 via a phone interaction with the ENGIE agent, with customer agreement to set up the plan activation from 3 September 2024. The customer received a letter from ENGIE issued 30 August 2024 which states that the first instalment amount is due 3 September 2024. 　○ Due to high call volumes and backlogs in plan activations, the agent processed the plan activation on 4 September 2024. As the system does not allow for the selection of retrospective dates, the agent selected the next available payment date in the system.	B	2

Obl No.	Obligation Reference	Obligation Description	Period in Scope	Audit Priority	Observations and Findings	Control Adequacy	Compliance Rating
					◦ While the initial plan was agreed with the customer, there was no evidence to show that ENGIE subsequently obtained the customer's agreement to amend the plan activation date to 4 September 2024. • This payment plan was cancelled on 21 September 2024 as the customer defaulted on payments. The payment plan was later revised on 31 October 2024, and a letter detailing the revised payment plan details was issued to the customer and accepted on the same day. However, there was no evidence that ENGIE obtained the customer's agreement to this revised payment plan. **Recommendation 06/2025** ENGIE should review its current internal process for processing payment plan variations and ensure customer agreement is obtained prior to processing any variations to a customer's plan activation date.		
208	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 39(1)	A retailer must give reasonable consideration to a request by a customer experiencing financial hardship, or a relevant consumer representative for the customer, for a reduction of the customer's fees, charges, or debt.	1 March 2022 - 28 February 2025	5	• Inspected ENGIE's Customer Care and Customer Advocacy Team policies and procedures and noted that the Payment Difficulties and Hardship Policy explains ENGIE's support options for customers who are facing financial difficulty. This includes potentially reducing or waiving fees, charges or debt. Additionally, internal procedures accessible to agents include guidance for agents to assist customers with enquiries relating to financial hardship, including offering payment plans, reduction in fees, charges and debt, concessions, and managing energy usage and consumption. • Performed sample testing of three (3) customers experiencing financial hardship and noted that ENGIE had given reasonable consideration to requests by the customer to reduce fees, charges or debt.	A	1
209	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 39(2)	In acting under subclause 39(1), a retailer must take into account its hardship policies and procedures under clause 40.	1 March 2022 - 28 February 2025	4	• Obtained a copy of management's control self-assessment (dated March 2025) and noted that the identified controls had operated consistently throughout the period, as assessed by the RP. • Inspected ENGIE's Customer Care and Customer Advocacy Team policies and procedures and noted that the Payment Difficulties and Hardship Policy explains ENGIE's support options for customers who are facing financial difficulty. This includes potentially reducing or waiving fees, charges or debt. Additionally, internal procedures accessible to agents include guidance for agents to assist customers with enquiries relating to financial hardship, including offering payment plans, reduction in fees, charges and debt, concessions, and managing energy usage and consumption. • Customer Advocacy Team agents are trained to give reasonable consideration to requests by customers experiencing financial hardship for a reduction of the customer's fees charges or debts in line with ENGIE's Payment Difficulties and Hardship Policy. • Inspected ENGIE's Payment Difficulties and Hardship Policy and noted that it complies with the requirements specified in clause 40. • Performed sample testing of three (3) customers experiencing financial hardship to check that ENGIE had given reasonable consideration to requests by the customer to reduce fees, charges or debt.	A	1
210	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 6.7	If it is reasonably demonstrated to the retailer that the customer, experiencing financial hardship, is unable to meet the customer's obligations under a payment arrangement, a retailer must give reasonable consideration to offering the customer an instalment plan or offering to revise an existing instalment plan.	1 March 2022 - 1 July 2024	5	• Inspection of ENGIE's Payment Difficulties and Hardship Policy noted that ENGIE offers a Bill Assist Program to support its residential customers who are under hardship, unable to maintain a standard payment plan, and need additional assistance from ENGIE. Bill Assist Coordinators are specialists in their field who only provide assistance to customers entered into the program and will work with customers in providing sustainable short-term instalment payment plans which are reviewed every three months. Bill Assist Coordinators will complete a capacity to pay discussion with customers, landing on an affordable instalment amount and agreed payment method. • Performed sample testing of three (3) customers experiencing financial hardship to check that in all instances ENGIE had offered the customer with a payment plan under the Bill Assist Program upon understanding the customer was unable to meet their existing financial obligations.	A	1
211	Trading Licence clause 2.1.1 and clause 6.3.1 Compendium clause 39(3)	A retailer must advise a customer experiencing financial hardship of the options specified in clause 39(3).	1 March 2022 - 28 February 2025	2	• Obtained a copy of management's control self-assessment (dated March 2025) and noted that the identified controls had operated consistently throughout the period, as assessed by the RP. For the period of March 2022 to February 2025, 434 customers had signed up for hardship program. • Performed sample testing of six (6) customers experiencing financial hardship to check whether ENGIE had advised its customer experiencing hardship with the following: ◦ customer's right to have the bill redirected to a different address (including an email address) at no charge ◦ payment methods available to the customer ◦ concessions that may be available to the customer and how to access them ◦ independent financial counselling services and relevant consumer representatives available to assist the customer, and ◦ availability of any other financial assistance offered by the retailer, and how to access this assistance. • Sample testing outcomes noted that for four in six samples, ENGIE did not advise the customer of their right to have the bill redirected to a different address (including email address) at no charge.	B	3

Obl No.	Obligation Reference	Obligation Description	Period in Scope	Audit Priority	Observations and Findings	Control Adequacy	Compliance Rating
					• Inspection of ENGIE's Payment Difficulties and Hardship Policy noted that it currently does not have a clause that provides guidance to advise its customers of their right to have the bill redirected to a different address (including an email address) at no charge. • Note that ENGIE does not offer alternative tariffs to customers in WA; hence requirement (3)(d) is not applicable. • Assessment outcomes of documentation review and sample testing confirmed that the following requirements were compliant when ENGIE advised a customer experiencing financial hardship: ○ (3)(a) – customer's right to have the bill redirected to a different address (including an email address) at no charge; ○ (3)(b) – Payment methods available to the customer ○ (3)(c) – Concessions that may be available to the customer and how to access them ○ (3)(e) – independent financial counselling services and relevant consumer representatives available to assist the customer ○ (3)(f) – availability of any other financial assistance offered by the retailer, and how to access this assistance. **Recommendation 07/2025** 1) Review and update the Hardship policy to include reference to the right of customers experiencing financial hardship to have the bill redirected to a different address (including an email address) at no charge. 2) Review and update the Payment Plan template and associated call scripting to require customer service agents to inform the customer of their right to have the bill redirected to a different address (including an email address) at no charge.		
212	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 6.9(1)	A retailer must determine the minimum payment in advance amount for residential customers experiencing payment difficulties or financial hardship in consultation with relevant consumer representatives.	1 March 2022 - 1 July 2024	4	• Inquiry with ENGIE management understood that ENGIE does not have processes or procedures to determine the minimum payment in advance amount for residential customers experiencing payment difficulties or financial hardship, hence this obligation has been rated as Not Performed.	NP	NR
214	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 40(1)	A retailer must develop, maintain and implement a hardship policy and hardship procedures to assist customers experiencing financial hardship to meet their financial obligations and responsibilities to the retailer.	1 March 2022 - 28 February 2025	4	• Obtained a copy of management's control self-assessment (dated March 2025) and noted that the identified controls had operated consistently throughout the period, as assessed by the RP. • Inspected ENGIE's website and noted that a WA specific Payment Difficulties and Hardship Policy is publicly available to its customers. • Inspected ENGIE's Payment Difficulties and Hardship Policy and noted the policy contained information such as customer enquiries relating to financial hardship, including offering payment plans, reduction in fees, charges and debt, concessions, and managing energy usage and consumption to assist customers experiencing financial hardship to meet their financial obligations and responsibilities to ENGIE.	A	1
215	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 40(2)	A retailer must ensure that its hardship policy complies with the criteria specified in clause 40(2).	1 March 2022 - 28 February 2025	4	• Obtained a copy of management's control self-assessment (dated March 2025) and noted that the identified controls had operated consistently throughout the period, as assessed by the RP. • Inspection of ENGIE's Payment Difficulties and Hardship Policy, as well as internal procedures accessible to agents, noted that the policy includes all the required information as per Clause 40(2).	A	1
215A	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 40(3)	A retailer must ensure that its hardship procedures comply with the criteria specified in clause 40(3).	1 March 2022 - 28 February 2025	4	• Obtained a copy of management's control self-assessment (dated March 2025) and noted that the identified controls had operated consistently throughout the period, as assessed by the RP. • Inquiry with ENGIE management understood that all Customer Advocacy Team agents undergo induction and yearly refresher training which include hardship training. • Inspection of ENGIE's Payment Difficulties and Hardship Policy, as well as internal procedures accessible to agents, noted that the policy includes all the required information as per Clause 40(3).	A	1
216	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 6.10(4)	If requested, a retailer must give residential customers and relevant consumer representatives a copy of the hardship policy, including by post at no charge.	1 March 2022 - 30 June 2024	4	• Obtained a copy of management's control self-assessment (dated March 2025) and noted that the identified controls had operated consistently throughout the period, as assessed by the RP. • Inquiry with ENGIE management understood that all Customer Advocacy Team agents undergo training which provides guidance around sharing the hardship policy with customers via post or email at no charge upon request. • Inspection of ENGIE's Payment Difficulty and Hardship Policy noted that ENGIE will provide its hardship policy to customers at no charge upon request.	A	1

Obl No.	Obligation Reference	Obligation Description	Period in Scope	Audit Priority	Observations and Findings	Control Adequacy	Compliance Rating
216A	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 40(4)	A retailer must consult with relevant consumer representatives whenever the retailer is developing a hardship policy or procedure or making material amendment to its hardship policy.	1 July 2024 - 28 February 2025	4	• Inspection of ENGIE's website found that the Payment Difficulties and Hardship Policy, which is publicly available on the website, explains ENGIE's support options for customers who are facing financial difficulty. The policy discusses customer enquiries relating to financial hardship, including offering payment plans, reduction in fees, charges and debt, concessions, and managing energy usage and consumption. • ENGIE conducts periodic reviews of its hardship policy to assess whether any changes to the policy are required, including any material amendments. Inquired with ENGIE management and understood that ENGIE did not make any material amendments to its hardship policy in the audit period 1 March 2022 – 28 February 2025; hence, there was no requirement for ENGIE to consult with a relevant consumer representative in relation to its review of the hardship policy. • Inspected evidence of ENGIE's review of the Payment Difficulties and Hardship policy completed and sent to the ERA on 15 September 2023 and 25 June 2024, and noted only minor changes to the policy wording were made.	NP	NR
216B	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 40(5)	A retailer must provide a copy to the ERA of: • its hardship policy, and • a copy of the amended hardship policy within 5 business days if it makes a material amendment to the policy.	1 July 2024 - 28 February 2025	4	• Inspected evidence of ENGIE's review of the Payment Difficulties and Hardship policy completed on 15 September 2023 and 25 June 2024, and noted only minor changes to the policy wording were made. Checked that a copy of ENGIE's Payment Difficulties and Hardship Policy for these reviews was shared with the ERA and that the policy is available on ENGIE's website. • Inquiry with ENGIE management understood that no material changes have been made to the Payment Difficulties and Hardship Policy during the audit period.	NP	1
219	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 40(6)	If directed by the ERA, the retailer must, within a period specified by the ERA, review its hardship policy or hardship procedures, and consult with relevant consumer representatives for the purpose of the review, and submit the results of that review to the ERA.	1 March 2022 - 28 February 2025	4	• Inspected ENGIE's review of the Payment Difficulties and Hardship Policy, which came into effect from 1 July 2024, and noted that ENGIE had consulted with relevant consumer representatives and submitted the final version to the ERA. • Inquiry with ENGIE management understood that the policy has not received any direction from the ERA to perform a review of its Payment Difficulties and Hardship Policy during the audit period.	NP	1
220	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 40(7)	A retailer must comply with the ERA's Financial Hardship Policy Guidelines.	1 March 2022 - 28 February 2025	4	• Inspected ENGIE's Payment Difficulties and Hardship Policy, which is publicly available on its website, and noted that the policy covers customer enquiries relating to financial hardship, including offering payment plans, reduction in fees, charges and debt, concessions, and managing energy usage and consumption. • Inspection of ENGIE's Payment Difficulties and Hardship Policy noted that the policy complies with the ERA's Financial Hardship Policy Guidelines.	A	1
220A	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 6.10(8)	If a retailer makes a material amendment to its hardship policy, the retailer must consult with relevant consumer representatives and submit a copy of the amended policy to the ERA within 5 business days of the amendment.	1 March 2022 – 1 July 2024	4	• Inspected evidence of ENGIE's review of the Payment Difficulties and Hardship policy completed on 15 September 2023 and 25 June 2024, and noted only minor changes to the policy wording were made. Checked that a copy of ENGIE's Payment Difficulties and Hardship Policy for these reviews was shared with the ERA and that the policy is available on ENGIE's website. • Inquiry with ENGIE management understood that no material changes have been made to the Payment Difficulties and Hardship Policy during the audit period.	NP	NR
221	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 41	A retailer must consider any reasonable request for alternative payment arrangements from a business customer who is experiencing payment difficulties.	1 March 2022 - 28 February 2025	4	• Inquiry of management noted that it is not ENGIE's practice to supply business customers in WA as ENGIE operates in the residential mass market segment only.	NP	NR
222	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 42	A retailer must follow the procedures specified in clause 42(1) before arranging for disconnection of a customer's supply address for failure to pay a bill. A customer has failed to pay a bill in the circumstances specified in clause 42(2).	1 March 2022 - 28 February 2025	4	• Obtained a copy of management's control self-assessment (dated March 2025) and noted that the identified controls had operated consistently throughout the period, as assessed by the RP. • Inquired with the ENGIE's management to understand when a customer is flagged for disconnection, a collections agent completes a disconnection checklist which must be peer reviewed for accuracy and approved prior to raising a disconnection service order with the distributor. The checklist includes the following checks: o active complaints, ombudsman cases or billing disputes; o family violence, life support or hardship flags; o the balance amount; o whether best endeavours have been made to contact the customer; o the date of the most recent outstanding bill sent to the customer, including the reminder bill; and o that the disconnection is not prohibited under any other clause of the Compendium.	A	1
223	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 43(1)	A retailer must not arrange for disconnection of a customer's supply address for failure to pay a bill in the circumstances specified in clause 43(1).	1 March 2022 - 28 February 2025	4		A	1

Obl No.	Obligation Reference	Obligation Description	Period in Scope	Audit Priority	Observations and Findings	Control Adequacy	Compliance Rating
					• Inspected ENGIE's disconnection knowledge articles (Disconnection Compliance Checklist, Process to set up Direct Debit, Gat-keeper Quality Audit process flow) stored on its customer relationship management system and noted once a service order has been raised, ENGIE sends a disconnection warning to the customer via SMS and their preferred communication method to notify them of the disconnection order and date of disconnection. Additionally ENGIE's customer relationship management system (Salesforce) is configured to automatically exclude customers with specific flags on their account (such as customers in hardship, vulnerable customers, or customers with an open complaint) from being assessed for disconnection eligibility. • Performed sample testing of three (3) disconnections sales order raised during the audit period to check that the disconnection was performed in line with ENGIE's disconnection process and complied with the requirements of the Gas Compendium.		
225	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 45(1) and 45(2)	If the conditions specified in clause 45(1) are satisfied, a retailer may arrange for the disconnection of the customer's supply address for denying access to the meter, if the conditions in 45(2)(a) to (d) are met.	1 March 2022 - 28 February 2025	4	• Obtained a copy of management's control self-assessment (dated March 2025) and noted that the identified controls had operated consistently throughout the period, as assessed by the RP. • Inquiry with ENGIE management understood that ENGIE's customer relationship management system (Salesforce) is configured to automatically exclude customers with specific flags on their account (such as customers in hardship, vulnerable customers, or customers with an open complaint) from being assessed for disconnection eligibility. • When a customer is flagged for disconnection, a collections agent completes a disconnection checklist which must be peer reviewed for accuracy and approved prior to raising a disconnection service order with the distributor. The checklist includes: o checking whether best endeavours have been made to contact the customer, including situations when the customer has denied access to their meter over three consecutive bills, or have not provided the distributor safe access to the meter; o checking for active complaints, ombudsman cases or billing disputes; o checking for family violence, life support or hardship flags; o checking the balance amount; o checking the date of the most recent outstanding bill sent to the customer, including the reminder bill; and o checking that the disconnection is not prohibited under any other clause of the Compendium. • Once a service order has been raised, ENGIE sends a disconnection warning to the customer via SMS and their preferred communication method to notify them of the disconnection order and date of disconnection. • Performed sample testing of three (3) sample disconnections sales orders raised during the audit period to check that the disconnection was performed in line with ENGIE's disconnection process and complied with the requirements of the Gas Compendium.	A	1
225A	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clauses 45(3) and 45(4)	If a customer has not provided the retailer or distributor (or a representative of the retailer or distributor) safe access to the customer's supply address for the purpose of testing, maintaining, inspecting, altering, or replacing a meter, or checking the accuracy of the customer's consumption at the supply address - a retailer may arrange for the disconnection of a customer's supply address, subject to the conditions in subclauses 45(4)(a) and (b) being met.	1 July 2024 - 28 February 2025	4		A	1
227	Trading Licence clauses 2.1.1 and 6.3.1 Distribution Licence clauses 2.1.1 and 6.2.1 Compendium clause 46	Subject to subclause 46(3), a retailer or a distributor must comply with the limitations specified in subclause 46(1) and 46(2) when arranging for disconnection or disconnecting a customer's supply address.	1 March 2022 - 28 February 2025	2	• Inquired with the ENGIE's management and understood that when a customer is flagged for disconnection, a collections agent completes a disconnection checklist which must be peer reviewed for accuracy and approved prior to raising a disconnection service order with the distributor. The checklist includes the following checks: o active complaints, ombudsman cases or billing disputes; o family violence, life support or hardship flags. o the balance amount; o whether best endeavours have been made to contact the customer; o the date of the most recent outstanding bill sent to the customer, including the reminder bill; and o that the disconnection is not prohibited under any other clause of the Compendium. • Inspected ENGIE's disconnection knowledge article (Disconnection Compliance Checklist and Gate-Keeper Quality Audit process flow) stored on its customer relationship management system and noted once a service order has been raised, ENGIE sends a disconnection warning to the customer via SMS and their preferred communication method to notify them of the disconnection order and date of disconnection. Additionally, ENGIE's customer relationship management system (Salesforce) is configured to automatically exclude customers with specific flags on their account (such as customers in hardship, vulnerable customers, or customers with an open complaint) from being assessed for disconnection eligibility. • Performed data analysis by comparing list of all disconnections and complaints raised during the audit period and to check that all disconnections were arranged as per the requirement of the gas compendium.	A	1
228	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clauses 47(1) and 47(2)	In the circumstances specified in clause 47(1)(a) to (b), a retailer must arrange for reconnection of the customer's supply address if the customer rectified the matter that lead to the disconnection or made	1 March 2022 - 28 February 2025	4	• Inquired with ENGIE management and understood that where a customer has rectified the matter that led to the disconnection or made satisfactory arrangements, including making a payment or signing up for ENGIE's hardship program, ENGIE will immediately forward a reconnection service order to the distributor within the same business day upon request by the customer. • Inspected Disconnection knowledge articles (Disconnection Compliance Checklist and Gate-Keeper Quality Audit process flow) stored on ENGIE's customer relationship management system and performed sample testing of three (3) disconnections raised	A	1

Obl No.	Obligation Reference	Obligation Description	Period in Scope	Audit Priority	Observations and Findings	Control Adequacy	Compliance Rating
		arrangements to the satisfaction of the retailer, and makes a request for reconnection and pays the retailer's charges for reconnection (if any) or entered into a payment plan for those charges.			during the audit period to check that, where the customer requested a reconnection, the reconnection was performed in line with ENGIE's disconnection process and complied with the requirements of the Gas Compendium.		
229	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 47(3)	A retailer must forward the customer's request for reconnection to the relevant distributor that same business day if the request is received before 3pm on a business day; or no later than 3pm on the next business day if the request is received after 3pm on a business day, or on the weekend or on a public holiday.	1 March 2022 - 28 February 2025	4		A	1
230G	Trading Licence clause 2.1.1 and 6.3.1 Compendium clauses 49(1) and 49(2)	A retailer must publish on its website the information detailed in subclause 49(1).	1 July 2024 - 28 February 2025	4	• Inspected ENGIE website to check that general information as detailed in subclause 49(1) is published on the website, which is accessible to customers free of charge. • Inquired with ENGIE's Management and understood that Customer care agents are trained to provide the information listed to customers when requested via email, post or verbally over the phone.	NP	1
230H	Trading Licence clause 2.1.1 and 6.3.1 Compendium clause 49(3)	If a customer requests information of the kind referred to in subclause 49(1), the retailer must refer the customer to the retailer's website or provide the information to the customer without charge.	1 July 2024 - 28 February 2025	4		NP	1
230I	Trading Licence clause 2.1.1 and 6.3.1 Compendium clauses 49(4) and 49(5)	If a customer requests a copy of information of the kind referred to in subclause 49(1), the retailer must provide a copy of the information to the customer without charge.	1 July 2024 - 28 February 2025	4		NP	1
231	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 10.1(1)	A retailer must give notice to each of its customers affected by a variation in its tariffs, fees and charges no later than the next bill in the customer's billing cycle.	1 March 2022 - 1 July 2024	4	• Inquired with ENGIE's management and inspected the ENGIE website to check that Energy Price Fact Sheets are published on ENGIE's website which are available to the customers at no extra cost and customers are informed of the rate revision within next billing cycle.	NP	1
232	Trading Licence clause 2.1.1 and 6.3.1 Compendium clause 50	A retailer must give or make available to a customer on request, at no charge, reasonable information on the retailer's tariffs, fees or charges, including any alternative tariffs that may be available to the customer.	1 March 2022 - 28 February 2025	4	• Inquired with ENGIE management and inspected the ENGIE website to check that Energy Price Fact Sheets are published on ENGIE's website which are available to the customers at no extra cost. Additionally, when printed material is requested, this can be provided via email, post, or verbally over the phone upon request at no additional cost.	NP	1
232A	Trading Licence clause 2.1.1 and 6.3.1 Compendium clauses 51(2) and 51(3)	A retailer must give notice to a customer of any variation to a tariff, fee or charge referred to in clause 51(1) that affects the customer no later than the next bill in the customer's billing cycle.	3 January 2023 - 28 February 2025	4	• Obtained a copy of management's control self-assessment (dated March 2025) and noted that the identified controls had operated consistently throughout the period, as assessed by the RP. • Inquired with ENGIE management and inspected the Price variation letter sent to the customers and ENGIE website and noted that: o Energy Price Fact Sheets are published on ENGIE's website which are available to the customers at no extra cost and customers are informed of the rate revision within next billing cycle. o Inspected the price variations notices for FY23 and FY24 to check that the customers were informed at least five (5) business days before the variation comes into effect.	A	1
232B	Trading Licence clause 2.1.1 and 6.3.1 Compendium clause 52(2) and 52(3)	A retailer must give notice to a customer of any variation to a tariff, fee or charge referred to in clause 52(1) that affects the customer. The notice under clause 52(2) must be	1 July 2024 - 28 February 2025	4		A	1

Obl No.	Obligation Reference	Obligation Description	Period in Scope	Audit Priority	Observations and Findings	Control Adequacy	Compliance Rating
		given at least 5 business days before the variation will come into effect.					
232C	Trading Licence clause 2.1.1 and 6.3.1 Compendium clause 52(4)	The notice under subclause 52(2) must comply with the circumstances specified in subclause 52(4).	1 July 2024 - 28 February 2025	4		A	1
233	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 10.1(3)	A retailer must give or make available to a customer the information requested on tariffs within 8 business days of the date of receipt of the request and, if requested, a retailer must provide the information in writing.	1 March 2022 - 30 June 2024	4	• Inquired with ENGIE management and inspected the ENGIE website to check that Energy Price Fact Sheets are published on ENGIE's website which are available to the customers at no extra cost. Additionally, when printed material is requested, this can be provided via email, post, or verbally over the phone upon request at no additional cost.	NP	1
234	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 53(1)	A retailer must, on request, give a customer their billing data.	1 March 2022 - 28 February 2025	4	• Obtained a copy of management's control self-assessment (dated March 2025) and noted that the identified controls had operated consistently throughout the period, as assessed by the RP. • Inquired with ENGIE management and understood that ENGIE's customer care agents are trained to generate and provide billing data to customers when requested via email, post of verbally over the phone. • Inspected ENGIE's non-standard form contract terms and conditions and found the terms and conditions also includes a clause (12.5 Further Information) to inform customers that ENGIE is able to provide a copy of the customer's billing data. • Inspected documented internal knowledge articles on ENGIE's customer relationship management system (Action request for meter data) and noted that the documented procedure also specifies that information is to be provided to the customer within 10 business days.	A	1
235	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 53(2)	The retailer must give the billing data at no charge if a customer requests billing data for a period less than the previous 2 years and no more than once a year, or in relation to a dispute with the retailer.	1 March 2022 - 28 February 2025	4		A	1
236	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 53(3)	A retailer must give a customer the billing data requested under subclause 53(1) within 10 business days of the date of receipt of either the request, or payment of the retailer's reasonable charge for providing the billing data (if requested by the retailer).	1 March 2022 - 28 February 2025	4		A	1
237	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 10.2(4)	A retailer must keep a customer's billing data for 7 years.	1 March 2022 – 1 July 2024	4	• Inquired with ENGIE's management and inspected billing data for a sample customer to check that customer billing data is maintained for at least 7 years.	A	1
238	Trading Licence clauses 2.1.1 and clause 6.3.1 Compendium clause 10.3	A retailer must give a residential customer on request, at no charge, information on the types of concessions available to the customer, and the names and contact details of the organisation responsible for administering those concessions (if not the retailer).	1 March 2022 - 1 July 2024	4	• Inquired with ENGIE's management and inspected the work instructions to check Customer care agents are trained to provide the information listed to customers when requested via email, post of verbally over the phone. • Inspected ENGIE's website to check that the types of concessions available to customers in WA is published on the website, which is accessible to customers free of charge	NP	1
239	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 10.4	A retailer must give, or make available, to a customer on request and at no charge, general information on: cost-effective and efficient ways to utilise gas (including referring a customer to a relevant information source) and the typical running costs of major domestic appliances.	1 March 2022 - 1 July 2024	4	• Inquired with ENGIE's management and understood that where the customers complaints for the high bill are received, the customer care team informs the customer on cost-effective and efficient ways to utilise gas and customers are directed to website, which is accessible to customers free of cost. • Inspected ENGIE's website and internal procedures to check to customer care agents are provided guidance on where to find information to provide to customers.	NP	1

Obl No.	Obligation Reference	Obligation Description	Period in Scope	Audit Priority	Observations and Findings	Control Adequacy	Compliance Rating
240	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 54	If a customer asks a retailer for information relating to the distribution of gas, the retailer must give the information to the customer or refer the customer to the distributor for a response.	1 March 2022 - 28 February 2025	4	• Inquired with ENGIE's management and understood that customers are provided relevant distributor information when requested by the customers. • Inspected ENGIE website and customer bills to check the essential distributor contact details, such as those for ATCO, including a contact number and the 24-hour assistance number is prominently displayed. Additionally inspected that ATCO 's website URL is accessible from accessible via ENGIE's webpage	NP	1
245	Trading Licence clauses 2.1.1 and 6.3.1 Distribution Licence clauses 2.1.1 and 6.2.1 Compendium clauses 56(1) and 56(2)	A retailer and distributor must, to the extent practicable, ensure that any written information that must be given to a customer by the retailer or distributor under the Gas Marketing Code or the Compendium is expressed in clear, simple and concise language and in a format that makes it easy to understand. The obligation on a retailer under subclause 56(1) extends to written information that may be given to a customer by a gas marketing agent acting on behalf of the retailer.	1 March 2022 - 28 February 2025	5	• Inquired with ENGIE's management and inspected the information available on website, invoices and welcome packs to check that the key information is easily identifiable and understandable.	NP	1
246	Trading Licence clause 2.1 and Schedule 2 Distribution Licence clause 2.1 and Schedule 2 Compendium clause 10.10(1)	A retailer must advise a customer on request how the customer can obtain a copy of the Gas Marketing Code and the Compendium; and make a copy of the Gas Marketing Code and the Compendium available on the retailer's website.	1 March 2022 - 1 July 2024	4	• Inquired with the ENGIE's management and understood that where customers inquired about the Gas Marketing Code and the Compendium, they are directed to ENGIE's website and inspected ENGIE's website to check that copy of the of the Gas Marketing Code and the Compendium is available. This is also provided to customers in the customer's Welcome Pack as part of the contract terms and conditions (clause 12.5).	NP	1
249	Trading Licence clauses 2.1.1 and 6.3.1 Distribution Licence clauses 2.1.1 and 6.2.1 Compendium clause 57(1)	A retailer and distributor must make available to a residential customer on request, at no charge, services that assist the residential customer in understanding information provided by the retailer or distributor (including independent services, and services for customers with a speech or hearing impairment, and large print copies).	1 March 2022 - 28 February 2025	2	• Obtained a copy of management's control self-assessment (dated March 2025) and noted that the identified controls had operated consistently throughout the period, as assessed by the RP. • Inquired with ENGIE management and understood that the interpreter service is provided to customers on request and at no charge. Inspected relevant documentation to check the information in relation to residential customers include telephone numbers for TTY services, independent multi-lingual services, and interpreter services with the National Interpreter Symbol. • Inquired with management found that, during the audit period, there was no large print version of the complaints, hardship and family violence procedures. This has since been reviewed by management and corrected. PwC have sighted the large print copy of the respective policies. **Recommendation 08/2025** ENGIE should finalise implementation and launch the large print copies for Family Violence, Payment Assistance and complaints policies	B	2
250	Trading Licence clauses 2.1.1 and 6.3.1 Distribution Licence clauses 2.1.1 and 6.2.1 Compendium clause 57(2)	A retailer and, if appropriate, a distributor must include on a relevant document in relation to residential customers; • the telephone number for interpreter services, identified by the National Interpreter Symbol; and • the telephone number (or numbers) for services that can assist customers with a speech or hearing impairment.	1 March 2022 - 28 February 2025	4	• Obtained a copy of management's control self-assessment (dated March 2025) and noted that the identified controls had operated consistently throughout the period, as assessed by the RP. • Inquired with ENGIE management and understood that the interpreter service is provided to customers on request and at no charge. Inspected relevant documentation to check the information in relation to residential customers include telephone numbers for TTY services, independent multi-lingual services, and interpreter services with the National Interpreter Symbol.	A	1
251	Trading Licence clauses 2.1.1 and 6.3.1 Distribution Licence clauses	Each retailer and distributor must develop, maintain and implement a standard complaints and dispute resolution procedure.	1 March 2022 - 28 February 2025	4	• Obtained a copy of management's control self-assessment (dated March 2025) and noted that the identified controls had operated consistently throughout the period, as assessed by the RP.	A	1

Obl No.	Obligation Reference	Obligation Description	Period in Scope	Audit Priority	Observations and Findings	Control Adequacy	Compliance Rating
	2.1.1 and 6.2.1 Compendium clause 59(1)				• Obtained a copy of the ENGIE Customer Complaint and Dispute Resolution Policy published on the ENGIE website (which can be downloaded as a PDF). • Inspected the policy to check that it contains details relating to the process of lodging a complaint, managing a complaint, compensation, record keeping and investigation processes.		
251A	Trading Licence clauses 2.1.1 and 6.3.1 Distribution Licence clauses 2.1.1 and 6.2.1 Compendium clause 59(2)	The standard complaints and dispute resolution procedure under subclause 59(1) must comply with the requirements specified in subclauses 61(2)(a) to (d).	1 July 2024 - 28 February 2025	4	• Obtained a copy of management's control self-assessment (dated March 2025) and noted that the identified controls had operated consistently throughout the period, as assessed by the RP. • Obtained a copy of the ENGIE Customer Complaint Policy published on the ENGIE website (which can be downloaded as a PDF). • Inquired with ENGIE management and inspected the policy to check that the policy included details on: o How complaints can be lodged by customers through Customer Care team and/ or Customer Advocacy team o how complaints will be handled by the retailer and distributor including (i) right of the customer to have a complaint considered by a senior employee if the customer is not satisfied with the manner in which complaint is being handled (ii) information that is provided to the customers including requirements under clause 61 relating to advice about outcome of complaint.	A	1
252	Trading Licence clauses 2.1.1 and 6.3.1 Distribution Licence clauses 2.1.1 and 6.2.1 Compendium clause 59(3)	The standard complaints and dispute resolution procedure must comply with AS 10002:2022.	1 March 2022 - 28 February 2025	4	• Inquiry with ENGIE management noted that ENGIE's Standard Complaints and Dispute Resolution Policy, which is publicly available on ENGIE's website, was last reviewed in February 2025 and aligned to the Australian Standard AS 10002 (Customer satisfaction – Guidelines for complaints handling in organisations). • Inspection of ENGIE's Standard Complaints and Dispute Resolution Policy noted that the Policy makes reference to being developed in accordance with the AS10002 standard. • Whilst ENGIE management have self-attested that the policy review and alignment was performed against the AS 10002 standard, no formal evidence could be provided to demonstrate when the policy was formally aligned and reviewed against the AS 10002 standard, and whether this was reviewed in alignment with the most recent 2022 version of the standard.	B	1
254	Trading Licence clause 2.1 and Schedule 2 Distribution Licence clause 2.1 and Schedule 2 Compendium clause 12.1(3)(a)	When responding to a complaint, a retailer or distributor must advise the customer that the customer has the right to have the complaint considered by a senior employee within the retailer or distributor (in accordance with its complaints handling process).	1 March 2022 - 1 July 2024	4	• Inspected the Complaints and Dispute Resolution Policy to check that all customer complaints are referred to the Customer Advocacy Team (CAT) at the first point of contact for logging, addressing and resolving the complaint. • Inquired with ENGIE management and understood that as part of the standard complaints handling process, CAT agents will inform the customers of their options to escalate a complaint. This includes escalating it to a Team Leader (TL). • Performed sample testing of three (3) complaint samples and noted that the agent had advised the customer of the right to have the complaint considered by a senior employee in all instances.	A	1
255	Trading Licence clause 2.1 W and Schedule 2 Distribution Licence clause c 2.1 and Schedule 2 d Compendium clause h 12.1(3)(b) r t	When a complaint has not been resolved internally in a manner acceptable to the customer, a retailer or distributor must advise the customer of the reasons for the outcome (on request, the retailer or distributor must supply such reasons in writing); and that the customer has the right to raise the complaint with the gas ombudsman or another relevant external dispute resolution body and provide the Free call telephone number of the gas ombudsman.	1 March 2022 - 1 July 2024	4	• Inquired with ENGIE management and understood that where a customer remains unsatisfied with the resolution outcome of their complaint, ENGIE informs the customer that they have the option of going to the Ombudsman and will provide the Ombudsman's contact details in line with ENGIE's dispute resolution process. • Inspected the Complaints and Dispute Resolution policy and noted the requirements are documented within the policy. It is noted that whilst these requirements are documented within the policy and internal guidelines (i.e. Customer Complaint Management Overview) on Salesforce, this has not been included in internal templates and scripting for Complaints Closure emails or relevant call scripts (i.e. "Guidelines for Closure Template for Complaints | Overview" on Salesforce). • Performed sample testing of three (3) complaints and noted one instance where a customer expressed dissatisfaction with the complaint outcome. For the sample, it is noted that ENGIE did not inform the customer that they had the option of going to the Ombudsman and did not provide the Ombudsman's contact details to the customer. Note: No recommendation has been provided as the obligation was applicable for the period 1 March 2022 - 30 June 2024 only. This obligation has since been removed from the current Compendium and consequently the current Gas Compliance Reporting Manual.	C	2
255A	Trading Licence clauses 2.1.1 and 6.3.1 Distribution Licence clauses 2.1.1 and 6.2.1 Compendium clause 60(1)	A retailer or distributor must, on receipt of a written complaint by a customer, acknowledge the complaint within 10 business days and respond to the complaint within 20 business days.	1 March 2022 - 28 February 2025	4	• Inquired with ENGIE management and understood that ENGIE accepts correspondence via email and post. Email and postal correspondence from customers are uploaded to Salesforce, which are then reviewed, classified and allocated to agents daily for actioning. Agents are required to acknowledge receipt of a complaint within three business days and resolve the complaint within 15 business days in line with ENGIE's complaint and dispute resolution policy. ENGIE also performs daily monitoring of all open complaint cases to identify and respond to or escalate any complaints which are approaching ENGIE's response deadlines as priority cases. • Inquired with ENGIE management and understood that there were no complaints received via post in WA during the audit period. • Performed sample testing of ten (10) complaints received via email and noted that ENGIE had acknowledged the complaint within 10 business days upon receipt and responded to the complaint within 20 business days in all instances.	A	1

Obl No.	Obligation Reference	Obligation Description	Period in Scope	Audit Priority	Observations and Findings	Control Adequacy	Compliance Rating
256	Trading Licence clause 2.1 and Schedule 2 Compendium clause 12.2	A retailer must comply with any guideline developed by the ERA relating to distinguishing customer queries from customer complaints.	1 March 2022 - 30 June 2024	4	• Inquired with ENGIE management and understood that ENGIE has developed internal procedures and guidelines to distinguish between customer queries from complaints. • Inspected ENGIE's internal procedures, guidelines and knowledge articles within Salesforce and noted that ENGIE has defined the rules for identifying a complaint, which address the elements set in the SCORNRRR guidelines as follows: "Customers complain as an expression of dissatisfaction. A customer complaint may be related to: o the company's products or services o the complaints-handling process itself, or o where a response or resolution is explicitly or implicitly expected.	A	1
257	Trading Licence clause 2.1 and Schedule 2 Distribution Licence clause 2.1 and Schedule 2 Compendium clause 12.3	A retailer, distributor and gas marketing agent must give a customer on request, at no charge, information that will assist the customer in utilising the respective complaints handling processes.	1 March 2022 - 30 June 2024	4	• Inspected ENGIE's Complaint and Dispute Resolution Policy and noted that the document details the process of lodging a complaint, managing a complaint, compensation, record keeping and investigation processes. There is no evidence to suggest that ENGIE will charge its customers for providing this information. • Inquired with ENGIE management and understood that ENGIE will provide its customers on request, at no charge, information that will assist its customers on any aspects of the complaints handling process in line with its Complaint and Dispute Resolution Policy.	A	1
257A	Trading Licence clauses 2.1.1 and 6.3.1 Distribution Licence clauses 2.1.1 and 6.2.1 Compendium clause 61	A retailer or distributor must inform the customer of the outcome of a complaints process and, unless the customer has advised the retailer or distributor that the complaint has been resolved in a manner acceptable to the customer, the information detailed in subclause 61(b)(i) - (iii).	1 July 2024 - 28 February 2025	4	• Inquired with ENGIE management and understood that where a customer remains unsatisfied with the resolution outcome of their complaint, ENGIE informs the customer that they have the option of going to the Ombudsman and will provide the Ombudsman's contact details in line with ENGIE's dispute resolution process. • Inspected the Complaints and Dispute Resolution policy and noted the requirements are documented within the policy. It is noted that whilst these requirements are documented within the policy and internal guidelines (i.e. Customer Complaint Management Overview) on Salesforce, this has not been included in internal templates and scripting for Complaints Closure emails or relevant call scripts (i.e. "Guidelines for Closure Template for Complaints | Overview" on Salesforce). • Performed sample testing of three (3) samples and noted in two (2) instances where the customer did not advise ENGIE that the complaint had been resolved in a manner acceptable to them, ENGIE did not inform the customer they had the option of going to the Ombudsman and did not provide the Ombudsman's contact details to the customer. **Recommendation 09/2025** ENGIE should review and update the email template and response scripts used for addressing the dissatisfied customers to include the information about their right to escalate their compliant to the gas ombudsman or other relevant external dispute resolution body	C	2
258	Trading Licence clauses 2.1.1 and 6.3.1 Distribution Licence clauses 2.1.1 and 6.2.1 Compendium clause 62	If a retailer, distributor or gas marketing agent receives a complaint from a customer that does not relate to its functions, it must advise the customer of the entity that it reasonably considers to be the appropriate entity to deal with the complaint (if known).	1 March 2022 - 28 February 2025	4	• Inquired with ENGIE management and understood that all complaints are captured on Salesforce and reviewed by the Customer Advocacy Team (CAT). CAT agents are assigned to complaints as case managers, and work with specific business areas to resolve complaints as needed. ENGIE has an escalation process to escalate complaints to senior employees and management where a complaint cannot be resolved at the first point of contact. Open complaints are monitored and reported weekly and discussed at monthly business reviews. ENGIE refers customers to the respective gas ombudsman for further investigation if all internal complaint resolution avenues have been exhausted. • Performed sample testing of one (1) customer complaint relating to an issue which did not relate to ENGIE's functions to check that the customer was advised of the appropriate entity to handle the complaint and found that the customer was referred to their distributor and previous retailer to address the issue.	A	1
281	Trading Licence clause 2.1 and Schedule Compendium clause 13.1	A retailer and a distributor must prepare a report in respect of each reporting year setting out the information specified by the ERA.	1 March 2022 - 30 June 2024	4	• Inquired with ENGIE management and understood that ENGIE manages all communications relating to Compliance and Regulatory matters via a shared inbox that is accessible to all Compliance and Regulatory team members. • Inquired with ENGIE management and inspected email correspondence between ENGIE and the ERA and confirmed that ENGIE was requested to submit their annual compliance report for FY22, FY23 and FY24. • Inspected ENGIE's annual compliance reports and email evidence and confirmed that the annual compliance reports were provided to the ERA in the specified form dates specified by the ERA in FY22, FY23 and FY24.	NP	1
282	Trading Licence clause 2.1 and Schedule 2 Compendium clause 13.2	A report referred to in clause 13.1 must be provided to the ERA by the date, and in the manner and form, specified by the ERA.	1 March 2022 - 30 June 2024	4		NP	1
283	Trading Licence clause 2.1 and Schedule 2	A report referred to in clause 13.1 must be published by the date specified by the ERA.	1 March 2022 - 30 June 2024	4		NP	1

Obl No.	Obligation Reference	Obligation Description	Period in Scope	Audit Priority	Observations and Findings	Control Adequacy	Compliance Rating
	Compendium clause 13.3						
283A	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 63(1)	A retailer must develop, maintain and implement a family violence policy to assist vulnerable customers.	1 July 2024 - 28 February 2025	2	• Obtained a copy of management's control self-assessment (dated March 2025) and noted that the identified controls had operated consistently throughout the period, as assessed by the RP. • Obtained a copy of the Family Violence Policy (effective 1 October 2024) published on the ENGIE website (which can be downloaded as a PDF). • Inspected the policy to check that it contains information to assist vulnerable customers who are experiencing or recovering from Family Violence. • Inquired with ENGIE management and understood that the policy is required to be reviewed at least every two years, unless updates are required to ensure consistency with leading practices, or as directed by ERA. Given the policy was only released on 1 October 2024, the policy has not been subjected to a review cycle. • Inquired with ENGIE management and understood that Quality Assurance checks are performed, using an AI application, to identify / instances where accounts may not have been appropriately flagged. The AI application assists with identifying key words related to family violence and customer vulnerability across all customer interactions. The application interfaces automatically with Genesys, ENGIE's key application for handling customer interactions (i.e. customer calls or live chat). Obtained and inspected the list of key words used by the application to check it was exhaustive list.	A	1

283B	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 63(2)	The family violence policy must provide for the details as prescribed in subclauses 63(2)(a) to (j).	1 July 2024 - 28 February 2025	2	• Obtained a copy of the Family Violence Policy (effective 1 October 2024) published on the ENGIE website.
					• Inspected the policy to check that the information prescribed in clause 63(2) of the Compendium is included and noted:
					  ○ Sub-clauses 62(2)(a) to (i) were addressed
					  ○ Sub-clause 63(2)(j) requires (for printed copies of the Family Violence Policy) to be available in large-print copies. Inquiry with ENGIE management noted that, throughout the applicable audit period of 1 July 2024 – 28 February 2025, ENGIE did not have in place a large-print version of the Family Violence Policy. As a result, ENGIE has not complied with this obligation throughout the review period.
					Recommendation 10/2025
					ENGIE should develop and launch the large print copies for Family Violence and update the Family Violence policy to include that the large print copies will be available to the customers.
						B	2

283C	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 63(3)	The training required under subclause 63(2)(a) must satisfy at least one of the requirements detailed in subclause 63(3).	1 July 2024 - 28 February 2025	2	• Obtained a copy of management's control self-assessment (dated March 2025) and noted that the identified controls had operated consistently throughout the period, as assessed by the RP. • Inquiry with ENGIE management and inspection of training materials noted that ENGIE's Family Violence training materials were not reviewed or developed in consultation with an appropriate consumer representative or delivered by an appropriate consumer representative. • It is acknowledged that the Family Violence training was developed in consultation with and delivered by a specialist external training organisation; however, this organisation is not an advocacy group or body which represents the interest of customers who may be experiencing family violence as required by the Compendium of Gas Customer License Obligations. **Recommendation 11/2025** ENGIE should ensure that the Family Violence training reviewed and approved by the appropriate consumer representatives.	B	2
283D	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 63(5)	If directed by the ERA, a retailer must review its family violence policy or related procedures and submit the results of the review to the ERA within a period specified by the ERA.	1 July 2024 - 28 February 2025	2	• Obtained a copy of management's control self-assessment (dated March 2025) and noted that the identified controls had operated consistently throughout the period, as assessed by the RP. • Obtained the copy of Family Violence Policy effective from 1 October 2024 published on the ENGIE website. • Inspected the ENGIE Family Violence Policy and noted that that the policy will be reviewed every 2 years or as directed by ERA. • Inquiry of ENGIE management noted that no directives were received from the ERA for the review of the Family Violence Policy during the audit period. As a result, a control assessment for this obligation was not performed and cannot be rated for compliance.	NP	NR
283E	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 63(6)	A retailer must consult with appropriate consumer representatives whenever the retailer is developing its family violence policy or whenever the retailer is reviewing its family violence policy because of a	1 July 2024 - 28 February 2025	2	• Obtained a copy of management's control self-assessment (dated March 2025) and noted that the identified controls had operated consistently throughout the period, as assessed by the RP. • Inquiry with ENGIE management understood that the Family Violence Policy was reviewed by Operations and Workforce Development Manager - with Centre for Women's Safety and Wellbeing (CWSW).	NP	1

Obl No.	Obligation Reference	Obligation Description	Period in Scope	Audit Priority	Observations and Findings	Control Adequacy	Compliance Rating
		direction of the ERA under subclause 63(5).			• Inspection of the email evidence of the policy review noted that the CWSW representative was consulted on 7 June 2024 and reviewed the Policy on 9 August 2024. ENGIE held a follow-up meeting with the representative on 12 August 2024 to discuss and agree suggested changes and the policy was approved by the Head of Customer Service on 15 August 2024.		
283F	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 63(6)	A retailer must consult with appropriate consumer representatives within 3 months of commencement of the Compendium for any family violence policy.	1 July 2024 - 28 February 2025	2	• Obtained a copy of management's control self-assessment (dated March 2025) and noted that the identified controls had operated consistently throughout the period, as assessed by the RP. • Inquiry with ENGIE management understood that the Family Violence Policy was reviewed by Operations and Workforce Development Manager - with Centre for Women's Safety and Wellbeing (CWSW). • Inspection of the email evidence of the policy review noted that the CWSW representative was consulted on 7 June 2024 and reviewed the Policy on 9 August 2024. ENGIE held a follow-up meeting with the representative on 12 August 2024 to discuss and agree suggested changes and the policy was approved by the Head of Customer Service on 15 August 2024. All the consultations were within 3 months of the commencement of Compendium for Family Violence dated 1 July 2024.	NP	1
283G	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 64	Unless the circumstances under subclause 64(1) ((a) to (f) apply, a retailer must ensure that the residential supply address of a vulnerable customer is not disconnected for a period of 9 months from the date on which the retailer becomes aware that the customer is a vulnerable customer.	1 July 2024 - 28 February 2025	2	• Obtained a copy of management's control self-assessment (dated March 2025) and noted that the identified controls had operated consistently throughout the period, as assessed by the RP. • Inquiry with ENGIE management understood that ENGIE's customer relationship management system (Salesforce) is configured to automatically exclude customers with specific flags on their account (such as customers in hardship, vulnerable customers, or customers with an open complaint) from being assessed for disconnection eligibility. When a customer is flagged for disconnection, a collections agent completes a disconnection checklist which must be peer reviewed for accuracy and approved prior to raising a disconnection service order with the distributor. As part of this checklist, there is a section to assess whether the customer has previously experienced family violence; if checked, the service order cannot be raised. Once a service order has been raised, ENGIE sends a disconnection warning to the customer via SMS and their preferred communication method to notify them of the disconnection order and date of disconnection. • Inspection of the Family Violence Policy published on the website and procedures, noted that ENGIE will not disconnect the energy for a period of nine months from the date on which customer is identified as vulnerable customers unless the following apply: a.) informed by the customers, or ENGIE otherwise become aware, that customer no longer reside at the supply address; b) Customer request the disconnection; c) there are safety reasons warranting the disconnection; d) there is an emergency warranting the disconnection; e) energy is been illegally consumed at the supply address; or f) the disconnection is the result of a planned interruption. • Performed data analysis of comparing a list of all disconnections in the audit period to reconcile the disconnections customers to a list of all customers flagged for family violence identified two (2) customers that appeared on both lists. Further assessment identified that in both cases the customer had been disconnected for non-payment initially and only notified ENGIE that they had experienced family violence and hardship after the disconnection was performed.	A	1
283H	Trading Licence clauses 2.1.1 and 6.3.1 Compendium clause 65	A retailer must not require written evidence of family violence from a customer unless the evidence is reasonably necessary to enable the retailer to determine action prescribed under subclauses 65(1)(a) and (b).	1 July 2024 - 28 February 2025	2	• Obtained a copy of management's control self-assessment (dated March 2025) and noted that the identified controls had operated consistently throughout the period, as assessed by the RP. • Inspected the Family Violence Policy published on the website and procedures and noted that ENGIE does not require evidence of FV for a customer to be eligible to receive the support set out in the policy. • ENGIE's Family Violence states the following: ○ We will not ask for evidence before providing you support ○ We will not require that you provide documentary evidence of family violence as a pre-condition to receiving the support set out in this policy. • Performed sample testing of four (4) customer interactions in which the customer account had been flagged for family violence and noted that the agent did not request any evidence of family violence from the customer as part of the customer interaction.	NP	1

Appendices

Appendix A – References

Personnel and documentation

Key Contacts and Audit Team

On behalf of ENGIE, key contacts for the performance audit were:

ENGIE Gas:

- Jamie Lowe – Head of Regulation, Compliance and Sustainability
- Michelle Lewis – Retail Compliance Leader
- Ranjani Nayak – Senior Retail Compliance Officer
- Daniel Redmond – Regulatory Reporting Officer
- Joe Kremzer – Senior Compliance Officer
- Kimberley Canning – Senior Compliance Officer
- Andrew Foskett – National Sales and Partnership Manager
- Clara Good – Head of Customer Service
- Adrian Cao – Head of Business Operations
- David Campbell – Head of Credit
- Addam Cao - Vendor and Stakeholder Relationship Manager
- Luke Dewar – Product Manager
- Kamini Mclean – Commercial Financial Manager
- Waqar Mehdi - Head of Digital Services/ GM Technology
- Anthony Taranto – Program Manager
- Swarnika Tripathi – Application Support Lead
- Krunal Bhatt - Senior Reporting Analyst
- Purnima Gadiyar - Head of Business Capability
- Jennifer Zull - Senior Customer Communications Manager
- Maurice Amor – Strategy Manager Sales and Marketing
- Archna Rajendran - Service Delivery Manager Customer Care & Collections
- Sweta Nasit - Customer Service Manager

The Audit team will comprise the following personnel:

- Nick Burjorjee – Engagement Leader
- Matthew Hunt – Quality Review Partner
- Kieran Singh – Engagement Senior Manager
- Priya Patel – Engagement Manager
- Ben Yao – Senior Consultant
- Anushka Bhandari – Consultant

Key documents reviewed

Key documents that were considered as part of the performance audit are outlined below.

Area	Document Title
Policies & key reports	1) ENGIE gas trading licence GTL16 Annual Compliance Reports for the FY22, FY23 and FY24 period 2) ENGIE gas trading licence compliance reports for self-reported breaches for FY22, FY23, FY24 3) Gas Customer Charter 4) Compendium of Gas Customer Licence Obligations 5) Gas Marketing Code of Conduct 6) 2022 GTL16 Performance Report dated June 2022 7) Annual compliance breach reports submitted by ENGIE for FY22, FY23 and FY24 8) ENGIE Gas Retailer Performance Report for FY22, FY23 (both initial and resubmission) and FY24 9) Regulatory Performance Indicator Data procedure 10) ERA Performance Reporting Calendar in Archer 11) Family Violence Policy 12) Financial Hardship Policy 13) Dispute Resolution Procedure 14) Management control self-attestations across all in-scope obligations.
Compliance Framework	15) Unresolved recommendations from GTL16 2022 Performance Audit (Excel) 16) Post Audit Implementation Plan (PAIP) for the WA Gas Trading Licence Audit 2022 (Excel) 17) ERA Obligations (Excel) 18) WA obligations and controls report (Excel) 19) Archer Controls (Excel) 20) ENGIE - Management Control Self-Assessment Full list (Excel) 21) Validate Regulatory Performance Data v0.3 22) Retrieve Regulatory Performance Data v0.3 23) Regulatory Performance Reporting (KPI) v0.4 24) Archer Calendar 25) ERA request for information on Engie's Centrepay customers (Email) 26) 2023 WA Price Change Sample 27) Gatekeeper Quality Audit (PPT) 28) Annual Compliance report ERA 2022
Payment Assistance	29) Data of Customers in Financial Hardship 30) Evidence of Review of Hardship Policy 31) Population listing for reduction in fees 32) List of customers taken off hardship from 1 July 2024 – 28 February 2025 33) Evidence for Sample selected 34) Guidance / scripting / procedural documents for customer service representatives
Complaints & Dispute Resolution	35) Previous versions of the Complaints and Dispute Resolution Policy within the review period 36) Population listing of all complaints logged in Salesforce from 1 March 2022 - 28 February 2025 37) Sample business review meeting packs 38) PowerBI / Salesforce reporting example 39) Population listing of all Ombudsman complaints from 1 March 2022 - 28 February 2025 40) Large print version of the Complaints policy 41) Scripting / email templates for closing a complaint (Enhancing Complaints Investigation Process, Complaints closure templates, CRT Assist Referrals closure Templates) 42) Internal Complaints and Dispute Resolution procedures, process documents and guidelines 43) Evidence for Sample selected
Sales	44) Reporting dashboard used to monitor and identify the issuance of Welcome Packs 45) Sales agent compliance training details 46) Audit finding for AEMO consent audit 47) Population listing of sales calls for WA gas customers from 1 March 2022 - 28 Feb 2025 48) WA Gas welcome pack for new customers 49) Population list of branded and unbranded gas marketing agents 50) Example template for standard and non-standard contracts 51) Sales policy and procedure documents 52) Evidence for Sample selected for Non-Standard and Standard Contract
Disconnections	53) Disconnection compliance checklist 54) Disconnection Compliance Checklist 55) Direct Debit set up procedure 56) Customer invoice with all payment methods 57) Disconnection warning Letter 58) Residential DNP Compliance Checklist - Line Screenshot 59) Screenshot of Disconnection queue check configuration 60) List of all service orders raised from 1 March 2022 - 28 February 2025 61) Evidence for Samples of Disconnection and Reconnection
Billing	62) Samples of Overcharge and Undercharge

Area	Document Title
	63) WA Gas Estimated Read Withdrawn Invoices 64) Example of bill templates 65) Example of bill notices sent to customers via email and post 66) Billing cycle configuration 67) CL2.1.2 - Quoting and Signup - Signup and Checkout a customer 68) Evidence for Sample selected
Family Violence	69) Evidence of review and consultation for developing the Family Domestic Violence Policy 70) List of all customers who were flagged as vulnerable customers for FDV 71) Evidence of last review of the Family Violence Policy 72) Large print version of the Family violence policy 73) Internal Family Domestic Violence procedures, process documents and guidelines 74) Internal Family Violence procedures / scripting 75) Evidence for Sample selected
Explicit Informed Consent	76) Scripting for EIC for online, telesales and broker channels Master Cash Flow (Excel) 77) ENGIE Quality and Compliance Framework Document Version 4.1 (Draft) 78) Quality Standard Score Card (Excel) 79) Evidence for Sample selected
Training	80) Evidence of consultation with consumer representative for Family Violence Training (Emails) 81) Training Calendar_2024 and 2025 (Excel) 82) Induction training completion tracker (Excel) 83) Training completion reporting example 84) Evidence of any reviews / updates to training materials 85) Evidence for Sample selected
Licence Requirements	86) Notification of price change for ENGIE standard form gas contracts on 1 July 2024 87) Notification of price change for Simply Energy standard form gas contracts on 1 July 2021 88) Notification of price change for Simply Energy standard form gas contracts on 1 July 2023 89) Notification of price change for Simply Energy standard form gas contracts on 1 July 2022 90) Directions from ERA to amend scheme and Individual performance standards prescribed by ERA 91) Financial statements prepared and issued in the audit period 92) Application fee Payment to ERA
Quality Assurance	93) Example of monthly QA reporting and follow-up actions 94) QA tracking for all payment assistance and family violence interactions 95) Family Violence and Hardship Key words and phrases (Excel) 96) QA Policy and Framework 97) Example monthly QA tracker for each area 98) QA Scorecards 99) Evidence for Sample selected

Work Schedule

Activity	Team Member	Estimated Hours	Total Hours
Planning and Commencement (Engagement activities and Audit Plan) **17 February – 21 March 2025**	Nick Burjorjee, Partner	7.5	144.5
	Matthew Hunt, Quality Review Partner	2	
	Kieran Singh, Senior Manager	37.5	
	Priya Patel, Manager	52.5	
	Ben Yao, Senior Consultant	45	
Fieldwork (Process walkthrough, controls assessment and sample testing) **21 March – 18 April 2025**	Nick Burjorjee, Partner	15	488.5
	Matthew Hunt, Quality Review Partner	3	
	Kieran Singh, Senior Manager	77.5	
	Priya Patel, Manager	100.5	
	Ben Yao, Senior Consultant	180	
	Anushka Bhandari, Consultant	112.5	
Completion and Reporting (Draft Report due 23 May, Final Report due 6 June) **21 April – 6 June 2025**	Nick Burjorjee, Partner	15	212.5
	Matthew Hunt, Quality Review Partner	2.5	
	Kieran Singh, Senior Manager	37.5	
	Priya Patel, Manager	45	
	Ben Yao, Senior Consultant	75	
	Anushka Bhandari, Consultant	37.5	
Project Start to End	As above		

Appendix B – Audit Priority Rating and audit procedures

Audit Priority Rating Scale

		Preliminary Adequacy of existing controls		
		Weak	Moderate	Strong
Inherent risk	High	Audit priority 1	Audit priority 2	
	Medium	Audit priority 3	Audit priority 4	
	Low	Audit priority 5		

Source: *2019 Audit and Review Guidelines – Electricity and Gas Licences Pg.50*

Audit proposed procedures

Audit priority		Audit and Review procedures that may be applied
1	High Priority	• Interview supervisory and operational personnel • Inspect relevant documents • Obtain evidence policies, procedures and controls are in place and working effectively[4] • Examine compliance reports and breach register • Obtain confirmations from third parties if applicable • Examine reports and correspondence with other regulators (e.g. Building and Energy) • Closely inspect applicable asset infrastructure • Examine asset management system effectiveness criteria • Sample, at a high level, output and timeliness procedures • Recalculate a sample of relevant performance indicators
2		
3	Medium Priority	• Interview supervisory and operational personnel • Inspect relevant documents • Obtain evidence policies, procedures and controls are in place and controls are working effectively[5] • Examine compliance reports and breach register • Physically examine applicable asset infrastructure • Examine asset management system effectiveness criteria • Sample output and timeliness procedures • Walkthrough the process to calculate relevant performance indicators
4		
5	Low Priority	• Interview supervisory or operational personnel • Undertake a desktop review of relevant documents • Undertake a desktop review of policies, procedures and controls in place • View compliance reports and breach register • Visit applicable asset infrastructure • Undertake a desktop review of asset management system effectiveness criteria • Sample, at a low level, output and timeliness procedures

Source: *2019 Audit and Review Guidelines – Electricity and Gas Licences Pg.2*

[4] A controls assessment is mandatory for audit priorities 1, 2 and 3, or if the auditor identifies non-compliance with a licence obligation.
[5] This is mandatory for audit priority 3, and optional for audit priority 4

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