

eRef.		Area of special focus	Non-compliance /Controls improvement (Rating / Licence obligation reference number & licence obligation / Details of noncompliance or inadequacy of controls)	Auditor's recommendations	Action proposed to be taken by the licensee	Responsible person(s)	Target completion date
1	102	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: <i>2024 Annual Performance Report</i> 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. <i>2022 and 2023 Annual Performance Reports</i> 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.	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).	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. 2) All reporting requirements and schedules are now updated in Archer to ensure preparation and submission timelines are understood and monitored.	Data Officer Data Officer	Completed 23 June 2025 Completed 23 June 2025
2	103	Yes – Priority 2	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.	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.	1) ENGIE has restored the links on our website which were broken following the rebrand from Simply energy to ENGIE. 2) Additional controls will be put in place to ensure links on ENGIEs website are reviewed regularly. This has been delayed and the target date is revised	Head of Digital Experience Head of Digital Experience	Completed 12 June 2025 Target date 30 Sept 2025

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				3) Implement a process to periodically check that performance reports are published and are accessible on the website	3) The frequency of the control self-assessment will be increased via the GRC system - Archer.	Head of Digital Experience	Target date 30 Sept 2025
3	116 119 119A 121A	No – Priority 2	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: 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). Sample testing of 25 new customers on a non-standard contract (18 online sales, 5 tele sales, 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).	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.	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. 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. 3) Root cause analysis, also undertaken during the audit, determined that the data quality issue was the result of a manual process to archive EIC evidence was not always conducted prior to an automatic deletion. Archiving was automated in June 2025 4) and 5) ENGIE is confident that appropriate EIC is captured from all customers. Implementation of automated archiving improvement (recommendation 3.3) will assist with provision of evidence to that this is occurring.	National Sales Manager National Sales Manager National Sales Manager National Sales Manager	Completed 30 June 2025
4	180C	No – Priority 4	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.	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	1) ENGIE team has contacted the 32 customers where the accounts were closed and had a credit balance. The following actions have been undertaken: a. 16 customers' responded to ENGIES calls/Emails or letter and refunds were processed. b. 6 customers had another current billable account with ENGIE and funds were transferred to their billable account. c. 4 Accounts are accounts where the customers are deceased and ENGIE will be reaching out to our third	Head of Credit	Target date 30 Sept 2025

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			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 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 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.	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	party agency to assist with contacting the estate for these accounts. d. 6 Customers – ENGIE has made attempts to advise of credit to customers via Phone call/SMS/Postal letters or email with the refund form. If no response is received from the customer by 30 September 2025, ENGIE will work with Services Australia to return the excess funds to Services Australia.		
	165	No – Priority 4			2) 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.	Head of Business Operations	Completed 30 July 2025
	165A	No – Priority 4			3) ENGIE 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 finalized 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.	Head of Business Operations	Completed 4 June 2025
5	172	No – Priority 5	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 <i>Billing Overview – Overcharges and Undercharges</i> 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).	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.	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.	Head of Business Operations	Completed 30 July 2025
	177	No – Priority 4	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:	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.	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. 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	Head of Business Operations	Completed 30 July 2025

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			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).		refund options with our friendly Customer Care team." 4) ENGIE currently has an automated process that runs daily to identify customers with closed accounts that have a credit balance at the time of issuing the final invoice. These customers are sent either an SMS, email or letter within 7 days, from the date a payment is received for a closed account which is fully paid prior to receipt of the payment. Where a refund has not been processed within the next 20 days, the customer will also receive a follow-up call from an agent. Where this contact is unsuccessful, a SMS, email or letter will be sent. In addition to the process followed for a final invoice with a credit balance, ENGIE plans to extend the same actions to be triggered for any future payments received at any time for an account that has previously been closed and finalised. Testing is underway with an expected implementation timeframe of 30 September 2025	Head of Business Operations	Target date 30 Sept 2025
6	207D	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.	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.	1) ENGIE has developed and conducts quarterly E-Learning modules on Payment Difficulty to ensure timely support for customers facing challenges. This training program was created based on a review of complaint cases to ensure that our call centre agents understand the process and adhere to expectations. The E-learning sessions are completed at the agents' own pace. The following modules are designed to assist the call centre agents: 1. Vulnerable customers and Hardship triggers 2. Concessions overview, reminders, and guidelines 3. Applicable grants eligibility and overview 4. Payment plans ENGIE continuously reviews and updates the content of the above modules based on internal call reviews and complaint cases. Engie commenced the first session of the above modules on 5/12/2024 and completed on 31/12/2024. Engie ran the second session of the above modules from 17 March 2025 and was completed by 10 April 2025. ENGIE has also designed a training program on Customer Service Fundamentals based on a review	Head of Credit	Completed 6 June 2025

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					of complaint cases to ensure that our call centre agents understood the process and expectations on process adherence. Modules are 2 hours each and facilitated face to face and complimented by online E-Learning modules. This training is facilitated by vendor trainers commenced on 2 April 2025 and was completed by 30 April 2025. Additionally, Engie will continuously review and monitor the call volumes and if backlogs occur, the process will be reviewed and updated to set accurate expectations with customers regarding the submission and issuance of grants.		
7	211	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.	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.	1) ENGIE has updated 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. A copy of this policy is sent to ERA WA on 18 August for review and approval. 2) ENGIE is currently reviewing the payment plan changes and expected to complete by end of Q3 2025. Upon completion, any updates will be reflected into the existing call scripts used by agents to ensure they inform customers about their rights. Additionally, The Knowledge article for Bill Assist has been amended to make it prominent for the team to read the script to customers in Bill Assist Program. The team is also being reminded about this in their daily huddle.	Head of Credit	Target date 30 Sept 2025
8	249	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.	1) Finalise implementation and launch the large print copies for Family Violence, Payment Assistance, and complaints policies.	1)ENGIE has made available large print copies of Family violence, Payment Assistance and Complaints Policy.	Head of Customer Service	Completed 18 June 2025
9	255	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:	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 complaint to the gas ombudsman or other relevant external dispute resolution body.	1) ENGIE has updated the call scripts and templates used in response to dissatisfied customers to include details of their escalation rights to Energy and Water Ombudsman WA. Additionally, The QA scorecard will be used to monitor this activity.	Head of Customer Service Head of Customer Service	Completed 13 May 2025 Target date 31 Dec 2025

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			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.				
10	283B	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.	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.	1)ENGIE has made available large print copies of Family violence, Payment Assistance and Complaints Policy.	Head of Customer Service	Completed 18 June 2025
11	283C	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.	1) ENGIE should ensure that the Family Violence training reviewed and approved by the appropriate consumer representatives.	1) ENGIE team is currently reviewing the family violence material internally , Post which the training team will be engaging with an appropriate consumer representative for their review and feedback	Head of Customer Service	Target date 30 Nov 2025

Table 2.2: Control Improvement Opportunities noted

Ref.		Area of special focus	Findings	Improvement Opportunities	Action proposed to be taken by the licensee	Responsible person(s)	Target Completion date
1	252	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.	Formally document evidence of review and alignment of the Standard Complaints and Dispute Resolution Policy with the AS ISO10002:20222 standard.	ENGIE will undertake a review of the Standard Complaints and Dispute Resolution Policy with the AS ISO10002:20222 standard.	Head of Customer Service	Target date 31 Dec 2025
2	N/A	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.	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 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.’ Continue to automate the Archer system and explore opportunities to ensure licence related incident and breach reporting is managed within Archer.	Archer enhancements to streamline Incident and Breach Management have been completed to assist in accurate reporting of license related breaches. Q1 2025 ENGIE commenced a line 1 controls uplift program, designed to standardise controls narratives, validate the current state of existing controls, and record any additional controls which are in place but not yet documented. The program also clearly articulates the process for testing and validating the controls. Phase 1 of this program has focussed on the key focus areas of Family Violence, Hardship, Life Support, Sales EIC and Disconnections ENGIE's annual compliance plan for 2025 includes a program of work leading to compliance attestation for high-risk obligations which will require obligation owners to review existing control information , update, and complete a control self-assessment and address residual risks	Manager Retail Compliance	Completed 23 June 2025 Target date 31 Dec 2025 Target date 31 Dec 2025