



Quantum
Assurance



**2024 Performance Audit
Electricity Retail Licence (ERL25)**

Report

**Economic Regulation Authority
February 2025**

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Limitations of this Report

This report was prepared for distribution to the Economic Regulation Authority and Change Energy Pty Ltd for the purpose of fulfilling Change Energy's performance audit obligations under its Electricity Retail Licence. We disclaim any assumption of responsibility for any reliance on this report to any persons or users other than the Economic Regulation Authority and Change Energy or for any purpose other than that for which it was prepared.

Because of the inherent limitations of any internal control environment, it is possible that fraud, error or non-compliance may occur and not be detected. An audit is not designed to detect all instances of non-compliance with the procedures and controls over the licence obligations of the Electricity Retail Licence, since we do not examine all evidence and every transaction. The audit and review conclusions expressed in this report have been formed on this basis.

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Independent Auditor's Report

Scope

Change Energy Pty Ltd ("Change Energy") is the licensee of the Economic Regulation Authority (ERA) for the Electricity Retail Licence (ERL25) licence under the provisions contained in the *Electricity Industry Act 2004*.

We have performed a reasonable assurance engagement on Change Energy's compliance, in all material respects, with the conditions of ERL25 and the *Electricity Industry Act 2004* for the period of three years from 1 January 2022 to 31 December 2024.

Our evaluation was made against the licence obligations listed in the Electricity Compliance Reporting Manual (February 2023 and previous versions January 2023, February 2022 and June 2020) and in accordance with the ERA's 2019 Audit and Review Guidelines: Electricity and Gas Licences (updated August 2022).

The scope of this assurance work relates to assessing Change Energy's systems and effectiveness of processes and regulatory controls to ensure compliance with the obligations, standards, outputs and outcomes required by the Licence issued under the Act.

Auditor's Unqualified Opinion

In our opinion, based on the procedures performed as outlined in the Audit Plan approved by the Economic Regulation Authority and the evidence we have obtained, Change Energy has complied, in all material respects, with the performance and quality standards and obligations of the Electricity Retail Licence for the period from 1 January 2022 to 31 December 2024.

Basis for Audit Opinion

During the period from 1 January 2022 to 31 December 2024, out of 239 obligations rated for compliance, Change Energy had 7 non-compliances with minor impact on customers for the following Licence Conditions.

Reporting Manual number and Licence obligation		Issue
29	Transfer Date A retailer must nominate a transfer date in a customer transfer request in accordance with specified timeframes, except if the customer transfer request is to reverse an erroneous transfer.	The previous audit noted the failure to nominate a transfer date in accordance with the specified timeframes on 11 occasions. Improved control procedures are required. This issue was resolved in May 2022.
124	Compliance Report to ERA A licensee must provide the ERA, in the manner prescribed, with any information that the ERA requires in connection with its functions under the Electricity Industry Act.	The previous audit noted a non-compliance in regard to the failure to include the applicable Type 2 non-compliance in the subsequent annual compliance report. The control environment (i.e. use of internal audit) in relation to the correct collection and handling of data that the Licensee supplies to ERA and/or compliance related activities were not adequate to ensure accurate reporting of information to the ERA. The 2021/22 report due 31 August 2022 was submitted late in September 2022. Additional controls have been implemented and this issue was resolved in October 2022.
133	Safe Use of Electricity A retailer or electricity marketing agent must ensure that the information specified in subclause 10 (2) is provided to the customer before entering into a non-standard contract.	The previous audit noted that for the duration of the audit period when entering a NSC (i.e. ESC), the Licensee, did not include a reference to general information on the safe use of electricity in the ESC new contract process.

Reporting Manual number and Licence obligation		Issue
135	Subject to subclause 10(4), a retailer or electricity marketing agent must obtain the customer's verifiable confirmation that the specified information in subclause 10(2), as applicable, has been provided.	This issue was resolved in April 2022.
155	Payment Methods A retailer must include the minimum prescribed information in subclause 4.5(1) on a customer's bill, unless the customer agrees otherwise.	In the previous audit period, non-compliance was noted in relation to subclause (r) see below: <i>(r) a summary of the payment methods</i> – the customer bills do not reflect the Approved Payment Methods as agreed in the Commercial Terms, for example BPAY option was not referenced
188	Unless otherwise agreed with a customer, a retailer must offer the customer at least the payment methods prescribed in clause 5.2.	<i>Code of Conduct for the Supply of Electricity to Small Use Customers 2018 – Code Of Conduct, Clause 5.2</i> Unless otherwise agreed with a customer, a retailer must offer the customer at least the payment methods prescribed in clause 5.2. This issue was resolved in April 2022.
160	Information on Estimate Bills If a retailer has based a customer's bill on an estimation, a retailer must clearly specify on the bill the information required under subclause 23(1).	The Business Analyst confirmed that there were some bills issued in the audit period, based on estimated meter readings provided by Western Power. The audit confirmed by review of 2 estimated bills that they include reference to the "reading type" as "estimate". However, the bills did not include the following information required under subclause 23(1): <i>"b) the retailer will provide to the customer on request — — (i) the basis of the estimation; and (ii) the reason for the estimation; and (c) the customer may request — (i) a verification of energy data; and (ii) a meter reading."</i>

We conducted our engagement in accordance with Australian Standard on Assurance Engagements ASAE 3100 Compliance Engagements (ASAE 3100). We believe that the assurance evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

In accordance with ASAE 3100 we have:

- Used our professional judgement to plan our procedures and assess the risks that may cause material non-compliance with each of the compliance requirements to be concluded upon;
- Considered internal controls implemented to meet the compliance requirements; however, we do not express a conclusion on their effectiveness; and
- Ensured that the engagement team possess the appropriate knowledge, skills and professional competencies.

Summary of Procedures

Our procedures consisted primarily of:

- Utilising ERA's 2019 Audit and Review Guidelines: Electricity and Gas Licences ('the Guidelines') to develop a risk assessment.
- Developing an Audit Plan and an associated work program, approved by the ERA on 22 January 2025.
- Interviewing relevant Change Energy staff to gain an understanding of process controls.

- Onsite visits to the Change Energy office, and conduct various meetings with key contacts, to determine the effectiveness of systems and procedures in place and to compare actual performance against the licence standards.
- Assessing documents and performing walkthroughs of processes and controls to support the assessment of compliance and the effectiveness of the control environment in accordance with Licence obligations;
- Performing procedures and testing based on the procedures listed in the approved Audit Plan;
- Reviewing the status of the recommendations in the previous audit report dated January 2022; and
- Updating the risk assessment with any new information obtained in the course of the audit and, in instances of significant non-compliance, assessing the licensee's plan to ensure compliance and recommend any further improvements to achieve compliance.

How We Define Reasonable Assurance and Material Non-Compliance

Reasonable assurance is a high level of assurance but is not a guarantee that it will always detect a material non-compliance with the compliance requirements.

Instances of non-compliance are considered material if, individually or in the aggregate, they could reasonably be expected to influence relevant decisions of the intended users taken on the basis of the Licensee's compliance with the compliance requirements.

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 the compliance requirements may occur and not be detected.

A reasonable assurance engagement throughout the specified period does not provide assurance on whether compliance with the compliance requirements will continue in the future.

Use of this Assurance Report

This report has been prepared for Change Energy and the ERA for the purpose of assessing compliance with the requirements of the License and may not be suitable for another purpose.

We understand that a copy of this report will be provided to the ERA for the purpose of reporting on the reasonable assurance engagement for the Licensee. We agree that a copy of this report may be provided to the ERA in connection with this purpose, but only on the basis that we accept no duty, liability or responsibility to the ERA in relation to the report.

We disclaim any assumption of responsibility for any reliance on this report, to any person other than the Licensee and the ERA, or for any other purpose other than that for which it was prepared.

Management's responsibility

Change Energy's management are responsible for:

- The compliance activities undertaken to meet the requirements of the Licence;
- Identifying risks that threaten the compliance requirements identified above being met and identifying, designing and implementing controls to enable the compliance requirements to be met and, monitoring ongoing compliance;
- Ensuring that it has complied in all material respects with the requirements of the Licence;
- Establishing and maintaining an effective system of internal control over its systems designed to achieve its compliance with the Licence requirements;
- Implementing processes for assessing its compliance requirements and for reporting its level of compliance to the ERA; and
- Implementing corrective actions for instances of non-compliance (if any).

Our responsibility

Our responsibility is to perform a reasonable assurance engagement in relation to Change Energy's compliance with its License requirements throughout the period and to issue an assurance report that includes our conclusion.

Our Independence and Quality Control

We have complied with our independence and other relevant ethical requirements of the *Code of Ethics for Professional Accountants* issued by the Australian Professional and Ethical Standards Board and complied with the applicable requirements of the *Australian Auditing Standard ASQC 1 Quality Control for Firms that Perform Audits and Reviews of Financial Reports and Other Financial Information, Other Assurance Engagements and Related Services Engagements* to maintain a comprehensive system of quality control.

We confirm that the ERA's 2019 Audit and Review Guidelines: Electricity and Gas Licenses (updated August 2022) have been complied with in the conduct of this audit and the preparation of the report, and that the audit findings reflect our professional opinion.

Quantum Assurance



Geoff White CA
Director

13 March 2025

Executive Summary

Change Energy is an electricity retailer providing electricity services in Western Australia to small use customers who consume between 50 and 160 MWh per year and other large use customers. Change Energy liaises directly with the consumers and ensures their energy needs are met.

Change Energy Pty Ltd ('Change Energy') is the licensee of the Economic Regulation Authority ('ERA') for the Electricity Retail Licence (ERL25) licence under the provisions contained in the *Electricity Industry Act 2004*. The licensed area is the South West, Mid-West and Goldfields areas of Western Australia. Version 2 of the licence is applicable from July 2018.

Change Energy is required to comply with the terms and conditions of their licence, including applicable legislative provisions and performance reporting as set out in the Electricity Compliance Reporting Manual (February 2023 and previous versions January 2023, February 2022 and June 2020).

Not less than once in every period of 24 months unless extended by the ERA, Change Energy is required to engage an independent expert, acceptable to the ERA, to undertake a Performance Audit of compliance with the licence conditions. This is the third audit of the licence and covers three years from 1 January 2022 to 31 December 2024. The previous audit period was from 1 January 2019 to 31 December 2021.

Quantum Assurance has been engaged by Change Energy to complete this Performance Audit ('Audit') which is consistent with the requirements of the *Australian Standard on Assurance Engagement ASAE3000 – Assurance Engagements Other than Audits or Reviews of Historical Financial Information* and the ERA 2019 Audit and Review Guidelines – Electricity and Gas Licences (updated August 2022) ('ERA Guidelines').

This Performance Audit has been conducted to assess the licensee's level of compliance with the conditions of its licence ERL25.

Conclusion

Through the execution of the Audit Plan and assessment and testing of the control environment, the information system, control procedures and compliance attitude, the audit team members have gained reasonable assurance that Change Energy has complied with its Electricity Retail Licence performance and quality standards and obligations during the audit period from 1 January 2022 to 31 December 2024, with 6 minor non-compliances that related to previous audit recommendations that were implemented by June 2022. As these have been resolved, no further recommendations were made in this audit.

Out of 239 applicable compliance obligations, the audit found:

- 110 obligations were rated compliant (101 with adequate controls and 9 with controls not reviewed).
- 7 were rated non-compliant – minor impact on customers or third parties (5 with adequate controls implemented in the audit period and 2 with generally adequate controls – improvement needed).
- 122 were not rated for compliance, as no relevant activity took place during the audit period (65 with adequate controls and 57 with controls not reviewed).

The audit confirmed that Change Energy has fully complied with its information reporting obligations for the period 1 January 2022 to 31 December 2024 except for the Performance Report for 2021/22 being provided to the ERA after the due date. This has now been resolved.

The control environment is considered to be well-designed and effective with no further recommendations for improvements.

1. Introduction

1.1 Background

Change Energy Pty Ltd ('Change Energy') is the licensee of the Economic Regulation Authority ('ERA') for the Electricity Retail Licence (ERL25) licence under the provisions contained in the *Electricity Industry Act 2004*.

The licence is for the Western Australian electricity supply areas as shown in plan ERA-EL-145 that includes the South West, Mid-West and Goldfields areas of Western Australia. The initial 15-year licence commenced in 2016 and was updated for the Electricity Licence Review in July 2018.

Change Energy is an electricity retailer providing electricity services in Western Australia to small use customers who consume between 50 and 160 MWh per year and other large use customers. Change Energy liaises directly with the consumers and ensures their energy needs are met. According to the standing charge data provided to ERA for 2023/24, Change Energy supplies electricity to 422 small and large use business customers. There were no residential customers.

Not less than once in every period of 24 months unless extended by the ERA, Change Energy is required to engage an independent expert, acceptable to the ERA, to undertake a Performance Audit of compliance with the licence conditions. Change Energy engaged Quantum Assurance, with the approval of the ERA, to perform an audit of Change Energy's electricity retail services, to comply with the licensing requirements of the ERA.

The Performance Audit approach was based on the compliance obligations set out in the Electricity Retail Licence ERL25 in the audit period from 1 January 2022 to 31 December 2024 - Version 2 from 1 July 2018 (Amended by substitution – Electricity Licence Review 2018).

The evaluation was made against the licence obligations listed in the Electricity Compliance Reporting Manual (February 2023 and previous versions January 2023, February 2022 and June 2020) and in accordance with the ERA's 2019 Audit and Review Guidelines: Electricity and Gas Licences (updated August 2022).

1.2 Objectives and Scope

The objective was to provide the ERA with an independent assessment of the Licensee's compliance with relevant obligations under the licence.

The scope of the audit included the adequacy and effectiveness of performance against the requirements of the licence by considering the following:

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

Scope	Description
Compliance with individual licence conditions	The requirements imposed on the specific licensee by the ERA or specific issues that are advised by the ERA.

When assessing if a licensee has complied with its licence obligations, the auditor must apply a level of scrutiny that corresponds to a 'reasonable assurance engagement'. A reasonable assurance engagement is:

“An assurance engagement in which the assurance practitioner reduces engagement risk to an acceptably low level in the circumstances of the engagement as the basis for the assurance practitioner’s conclusion. The assurance practitioner’s conclusion is expressed in a form that conveys the assurance practitioner’s opinion on the outcome of the measurement or evaluation of the underlying subject matter against criteria.” (ASAE3000)

The highest priority areas (priority 1, 2 or 3) based on inherent risk, the previous audit’s assessed controls/processes and the reported non-compliances for this audit period were:

Priority 2 (High)

- *Obligations 234, 235, 236,240* – Disconnection and support of life support equipment (*High inherent risk*).
- *Obligations 297B, 297D, 297H to 297N* – Life support equipment scheme (*High inherent risk*).

As there are customers on life support registration, the audit priority of 4 in the Audit Plan for obligations 240, 297H to 297N was revised to priority 2 in this report.

Priority 3 (Moderate)

There were some non-compliances with minor impact on customers relating to the 2021 Performance Audit report as follows:

- *Obligation 29* – Failure to nominate a transfer date.
- *Obligation 105* – Late payment of licence fee to ERA.
- *Obligation 124* – Type 2 non-compliance not included in Annual Compliance Report to ERA.
- *Obligations 133 and 135* – Reference to general information on safe use of electricity not included in contract terms and conditions, including customers’ verifiable consent.
- *Obligation 144* – Timeframe for new connections.
- *Obligations 155 and 188* - Customer bills did not include the Approved Payment Methods, such as BPAY.
- *Obligation 160* – Specify on bills the information on estimates.

There was one other non-compliance with minor impact reported in the 2022/23 Compliance Report as follows:

- *Obligation 124* – Annual Compliance Report was submitted late to ERA.

The audit was designed to identify any areas where improvement was required and to recommend corrective action as necessary. In accordance with the ERA Guidelines, recommendations are included in the report only for obligations rated as inadequate controls (C), no controls (D), non-compliant – moderate impact (3) or non-compliant – major impact (4). Any other improvements identified in the audit are provided direct to the Licensee. (refer Ratings Table in section 1.3).

1.3 Audit Compliance and Controls Rating Scale

The adequacy of controls and compliance with the legislative obligations was assessed using the following ratings.

Adequacy of Controls Rating		Compliance Rating	
Rating	Description	Rating	Description
A	Adequate controls – no improvement needed	1	Compliant
B	Generally adequate controls – improvement needed	2	Non-compliant – minor impact on customers or third parties
C	Inadequate controls – significant improvement required	3	Non-compliant – moderate impact on customers or third parties
D	No controls evident	4	Non-compliant – major impact on customers or third parties
NP	Not performed – controls not assessed in the audit.	NR	Not rated – no activity in current period

The preliminary risk assessment included in the Audit Plan was reviewed and updated in the course of the audit and a compliance rating using the above scale was assigned to each obligation under the licence, as shown in Section 2.

Section 3 provides further details of the systems and the compliance assessment for each obligation.

Section 4 provides details of the current status of the previous audit recommendations.

2. Summary of Audit Ratings of Controls and Compliance

The current audit assessment of the ratings for the adequacy of controls and compliance with the 239 applicable legislative obligations is shown below in the summary table and detailed obligations table.

Summary of Audit Ratings of Control and Compliance

Controls rating	Compliance Rating						Total
	Rating	1 Compliant	2 Non-compliant (minor impact)	3 Non-compliant (moderate impact)	4 Non-compliant (major impact)	NR Not rated	
A - Adequate		101	5	-	-	65	171
B – Generally adequate		-	2	-	-	-	2
C - Inadequate		-	-	-	-	-	-
D – No controls		-	-	-	-	-	-
NP – Not performed		9	-	-	-	57	66
Total		110	7	-	-	122	239

Detailed Audit Ratings of Control and Compliance by Obligation

The current audit assessment of the ratings for the adequacy of controls and compliance with the legislative obligations is shown below.

No. ¹	Brief Description	Legislative Reference	Audit Priority applied (rated 1 = High to 5 = Low)	Adequacy of Controls Rating ²					Compliance Rating ³					
				A	B	C	D	NP	1	2	3	4	NR	
Electricity Industry (Customer Transfer) Code														
6	Submission of data request for connection	Clause 3.2(2)	4	✓						✓				
7	Submission of data request electronically	Clause 3.4(1)	4	✓						✓				
8	Withdrawal of request for consumption data	Clause 3.5(3)	4					✓						✓
9	Payment of costs incurred from withdrawal of request	Clause 3.6(2)	4					✓						✓
16	Customer data use for supply of electricity or to initiate transfer	Clause 3.9(1)	4	✓						✓				
17	Aggregation of customers historical consumption data	Clause 3.9(2)	4					✓						✓
18	Disclosure of customer data	Clause 3.9(3)	4	✓						✓				
19	Copy of consent from customer	Clause 3.9(4)	4					✓		✓				
23	Customer transfer request for connection point/s	Clause 4.2(2)	4	✓						✓				
24	Reason for transfer specified in the customers transfer request	Clause 4.3	4	✓						✓				
25	Retailer submission of customer transfer request	Clause 4.4(1)	4	✓						✓				
26	Retailer submission of customer transfer request – reverse an erroneous transfer	Clause 4.4(2)	4					✓						✓
27	Retailer submission of customer transfer request – electronically	Clause 4.5(1)	4	✓						✓				
28	Retailer withdrawal of customer transfer request	Clause 4.6(3)	4	✓										✓
29	Retailer nomination of transfer date with customer transfer request	Clause 4.7	3	✓							✓			
30	Payment of costs for meter – withdrawal of customer transfer request	Clause 4.8(2)	4					✓						✓
34	Revision of transfer date	Clause 4.9(6)	4	✓						✓				
37A	Forward transfer notice to previous retailer	Clause 4.10(4)	4					✓						✓

¹ The number refers to the Obligation reference in the Electricity Compliance Reporting Manual (February 2023 and previous versions January 2023, February 2022 and June 2020. (Note: Only obligations applicable to this Electricity Retail Licence are shown)

² Refer Controls and Compliance Rating Scales in Section 1.3.

³ Refer Controls and Compliance Rating Scales in Section 1.3.

No. ¹	Brief Description	Legislative Reference	Audit Priority applied (rated 1 = High to 5 = Low)	Adequacy of Controls Rating ²					Compliance Rating ³					
				(A=Adequate, B=Generally adequate, C=Inadequate, D=No controls, NP=Not performed)	A	B	C	D	NP	1	2	3	4	NR
39	Action if meter is not read on nominated date	Clause 4.11(3)	4						✓	✓				
40	Access contract –amendments	Clause 4.12(3)	4						✓					✓
43	Transfer for reverse of erroneous transfer	Clause 4.15	4	✓										✓
44	Retain consent for lodgement of customer transfer request	Clause 4.16	4						✓	✓				
45	Billing for charges after transfer time	Clause 4.17	4	✓						✓				
48	Network's communication rule – data and information communication	Clause 5.2	4	✓						✓				
48A	Written notice and delivery	Clause 6.1	4	✓						✓				
49	Data request or customer transfer request – identify connection point	Clause 6.2	4	✓						✓				
52	Timeframe for notification of contact details	Clause 6.4(1)	4						✓					✓
53	Timeframe for notification of changes in contact details	Clause 6.4(2)	4						✓					✓
54	Electronic communications in accordance with rules	Clause 6.6	4	✓						✓				
55	Timeframe for dispute resolution	Clause 7.1(1)	4						✓					✓
56	Referral of unresolved disputes	Clause 7.1(2)	4						✓					✓
57	Record of resolved disputes	Clause 7.1(3)	4						✓					✓
58	Arbitrator for a dispute	Clause 7.2(4)	4						✓					✓
59	Manner of disputing party	Clause 7.3(2)	4						✓					✓
Electricity Industry (Customer Contracts) Regulations 2005														
79	Format of non-standard contract (NSC)	Regulation 5	4	✓						✓				
80	NSC effect period	Regulation 6	4	✓						✓				
81	NSC retailer information	Regulation 7	4	✓						✓				
82	NSC description of goods and services provided	Regulation 8	4	✓						✓				
83	NSC customer payment for electricity	Regulation 9	4	✓						✓				
84	NSC prohibition on tampering/bypassing	Regulation 10	4	✓						✓				
85	NSC right to disconnect and reconnect supply	Regulation 11	4	✓						✓				
86	NSC security deposits and payment of interest	Regulation 12	4	✓						✓				
86A	Inform customer of supply change	Regulation 12	4						✓					✓
87	NSC retailers' obligations re prices and tariff information	Regulation 13	4	✓						✓				

No. ¹	Brief Description	Legislative Reference	Audit Priority applied (rated 1 = High to 5 = Low)	Adequacy of Controls Rating ²					Compliance Rating ³					
				A	B	C	D	NP	1	2	3	4	NR	
88	NSC procedure for preparation, issue and review of bills	Regulation 14	4	✓						✓				
89	NSC matters for contract termination	Regulation 15	4	✓						✓				
90	NSC amendment without consent	Regulation 16 and 34	4	✓						✓				
91	NSC rights and obligations	Regulation 17	4	✓						✓				
92	NSC procedure for complaint response	Regulation 18	4	✓						✓				
93	NSC treatment of confidential information	Regulation 19	4	✓						✓				
94	NSC governing legislation	Regulation 20	4	✓						✓				
95	NSC Code of Conduct	Regulation 21	4	✓						✓				
96	NSC cooling off period	Regulation 32	4	✓						✓				
97	NSC termination of contract	Regulation 33(2)	4						✓					✓
98	NSC matters of termination	Regulation 33(3) and (4)	4	✓						✓				
98A	NSC contract expiry date	Regulation 34(A)	4	✓						✓				
98C	NSC security deposit	Regulation 34(C)	4	✓						✓				
100	Notify customer if supply deemed to be under a standard contract	Regulation 38	4						✓					✓
Electricity Industry Act 2004														
101	Provide ERA with performance audit	Section 13(1)	4	✓						✓				
105	Payment of license fees to ERA	ERA (Licencing Funding) Regulations 2014	3	✓						✓				
106	Minimisation of unforeseen effects on electricity supply	Section 31(3)	4	✓						✓				
108	Supply to small use customers	Section 54(1)	4	✓						✓				
109	Direction to amend standard contract	Section 54(2)	4	✓						✓				
111	Member of Ombudsman scheme	Section 101	4	✓						✓				
Licence Conditions and Obligations														
114	Marketing agent	Section 11	4						✓					✓
116	Review standard form contract	Section 11	4	✓						✓				
117	Direction re standard contract	Section 11	4	✓						✓				
118	Amendment of standard contract	Section 11	4	✓						✓				
119	Maintaining accounting records	Section 11	4	✓						✓				

No. ¹	Brief Description	Legislative Reference	Audit Priority applied (rated 1 = High to 5 = Low)	Adequacy of Controls Rating ²					Compliance Rating ³					
				A	B	C	D	NP	1	2	3	4	NR	
121	Comply with ERA's standard audit guidelines	Section 11	4	✓						✓				
123	Notify ERA of external administration or changes in license circumstances	Section 11	4					✓						✓
124	Providing ERA with any other information	Section 11	3		✓						✓			
125	Timeframe to publish information	Section 11	4	✓						✓				
126	Notices in writing	Section 11	4					✓		✓				
Code of Conduct for the Supply of Electricity to Small-Use Customers														
Marketing														
129A	Marketing agent compliance	Clause 8	4					✓						✓
130	Entering standard form contracts	Clause 9(1)	4					✓						✓
131	Timeframe to give customers information	Clause 9(2)	4					✓						✓
132	Entering non-standard contracts	Clause 10(1)	4	✓						✓				
133	Information is provided to customer prior to entering into non-standard contract	Clause 10(2)	3	✓							✓			
133A	Information is provided to customer prior to entering into non-standard contract	Clause 10(3)	4	✓										✓
135	Customer consent	Clause 10(5)	3	✓							✓			
137	Customer can contact agent	Clause 11(2)	4	✓						✓				
138	Provide customer with information requested	Clause 12(1)	4	✓										✓
139	Face-to-face meeting – carry identification	Clause 12(2)	4	✓						✓				
140	Comply with any signs at premises that restrict sales representative	Clause 13	4	✓						✓				
141	Marketing agent to keep record of complaints	Clause 2.9	4					✓						✓
142	Marketing agent to keep records for at least 2 years	Clause 2.10	4					✓						✓
Connection														
143	Forward request to distributor	Clause 18(1)	4	✓						✓				
144	Timeframe to forward request to distributor	Clause 18(2)	3	✓						✓				
Billing														
145	Timeframes for Issuing bill	Clause 19(1)	4	✓						✓				
146	Customer notice re shortened billing cycle	Clause 4.2(1)	4	✓										✓
146A	Shortened billing cycle	Clause 20(1)	4	✓										✓

No. ¹	Brief Description	Legislative Reference	Audit Priority applied (rated 1 = High to 5 = Low)	Adequacy of Controls Rating ²					Compliance Rating ³					
				A	B	C	D	NP	1	2	3	4	NR	
148	Written notice to shorten billing cycle	Clause 20(3)	4	✓										✓
149	Timeframe of shortened billing cycle	Clause 20(4)	4	✓										✓
150	Return customer to billing cycle if 3 consecutive bills paid by the due date.	Clause 20(5)	4	✓										✓
151	Informing customers about shortened billing cycles	Clause 20(6)	4	✓										✓
152	Bill-smoothing arrangements	Clause 4.3(1)	4					✓						✓
153	Conditions of bill-smoothing arrangement	Clause 4.3(2)	4					✓						✓
154	Issuing bill to address	Clause 4.4	4	✓						✓				
155	Prescribed information on bill	Clause 4.5(1)	3	✓							✓			
155A	Required information on bills	Clause 4.5(3)	4	✓						✓				
156	Billing of historical debt	Clause 21(9)	4	✓						✓				
157	Information on basing a customer's bill – meter reading	Clause 4.6	4	✓						✓				
157A	Information on basing a customer's bill – meter reading	Clause 22(1)	4	✓						✓				
157B	Bill smoothing	Clause 22(2)	4					✓						✓
158	Meter reading	Clause 22(3)	4	✓						✓				
158A	Written record of billing method	Clause 22(4)	4	✓						✓				
159	Estimated bill	Clause 4.8(1)	4	✓						✓				
160	Estimated bill – specify on bill	Clause 23(1)	3		✓						✓			
161	Reason for estimating	Clause 23(2)	4	✓										✓
162	Estimated bill – adjustment on next bill	Clause 4.9	4	✓						✓				
163	Replacing an estimated bill	Clause 24(2)	4					✓						✓
164	Meter testing	Clause 4.11(1)	4	✓						✓				
165	Meter testing - defective	Clause 4.11(2)	4	✓										✓
166	Alternate tariffs	Clause 25(2)	4					✓						✓
166A	Transfer of tariffs	Clause 25(3)	4					✓						✓
167	No longer eligible for beneficial tariffs	Clause 26(2)	4					✓						✓
168	Issuing final bill	Clause 4.14(1)	4	✓						✓				
169	Account in credit at closure	Clause 4.14(2)	4	✓										✓
170	Account in credit at closure – owing debt to retailer	Clause 4.14(3)	4	✓										✓
171	Reviewing customer bill	Clause 27(1)	4	✓										✓
172	Reviewing customer bill - satisfied that it is correct	Clause 27(2)(a)	4	✓										✓

No. ¹	Brief Description	Legislative Reference	Audit Priority applied (rated 1 = High to 5 = Low)	Adequacy of Controls Rating ²					Compliance Rating ³					
				A	B	C	D	NP	1	2	3	4	NR	
173	Reviewing customer bill – adjusting incorrect bill	Clause 27(2)(b)	4	✓										✓
174	Reviewing customer bill – informing the outcome	Clause 27(3)	4	✓										✓
175	Timeframe to inform the outcome of a bill review	Clause 27(4)	4	✓										✓
175A	Check meter	Clause 28(1)	4	✓										✓
175B	Refund if any meter error	Clause 28(3)	4	✓										✓
176	Recovering undercharged amounts	Clause 29(1)	4	✓										✓
177	Overcharged from error, defect or default	Clause 30(1)	4	✓										✓
178	Payment of overcharged amount	Clause 30(2)	4	✓										✓
179	Credit account of overcharged amount	Clause 30(3)	4	✓										✓
180	Amount overcharged	Clause 4.18(6)	4	✓										✓
181	Written notice to use overcharged amount for debt owed	Clause 30(6)	4	✓										✓
181A	Financial hardship	Clause 30(7)	4	✓										✓
181B	Remining amount in credit	Clause 30(8)	4	✓										✓
182	Recovery of adjustment amount	Clause 4.19(1)	4	✓										✓
183	Meter reading – inform customer if amount owing is an adjustment	Clause 4.19(2)	4	✓						✓				
183A	Final bill – meter reading	Clause 31(1)	4	✓						✓				
183B	Final bill in credit	Clause 31(2)	4	✓										✓
183C	Transfer final credit within 12 business days	Clause 31(3)	4	✓										✓
183D	Notice to offset other debt	Clause 31(4)	4	✓										✓
183E	Final credit after debt offset	Clause 31(5)	4	✓										✓
184	Payment by retailer – customers instructions	Clause 4.19(3)	4	✓										✓
184A	Methods to receive bills	Clause 32(1)	4						✓					✓
185	Payment by retailer – no customer instructions	Clause 4.19(4)	4	✓						✓				
186	Written notice for using adjustment amount for customer debt	Clause 4.19(7)	4	✓						✓				
Payment														
187	Due date	Clause 33	4	✓						✓				
188	Payment methods	Clause 34(1)	3	✓							✓			
189	Direct debit	Clause 5.3	4	✓						✓				
190	Payment in advance	Clause 35(1) to (3)	4						✓					✓

No. ¹	Brief Description	Legislative Reference	Audit Priority applied (rated 1 = High to 5 = Low)	Adequacy of Controls Rating ²					Compliance Rating ³					
				A	B	C	D	NP	1	2	3	4	NR	
190A	Maximum credit amount to be published on website	Clause 35(4) to (6)	4					✓						✓
191A	Redirect bill to new address	Clause 36	4	✓					✓					
197	Vacated address	Clause 38(1)	4	✓										✓
198	Evicted/required to vacate supply address	Clause 38(2)	4	✓										✓
199	Previous electricity consumed	Clause 38(4)	4					✓						✓
201	Debt recovery limited to supply address	Clause 39(2)	4					✓						✓
201A	Transfer of debt to another customer	Clause 39(3)	4					✓						✓
Payment Assistance														
228	Consideration of request for alternative payment arrangements	Clause 47	4	✓					✓					
Disconnection & Interruption														
229	Reminder notice prior to disconnection	Clause 48	4	✓										✓
230	Failure to pay a bill	Clause 49(a)	4	✓										✓
231	Failure to pay a bill – dual fuel contracts	Clause 7.3	4					✓						✓
232	Denying access to the meter	Clause 51(2)	4	✓										✓
232A	Denying safe access to address	Clause 51(4)	4	✓										✓
234	Comply with limitations regarding disconnection	Clause 52	2	✓										✓
235	Notification of life support equipment	Clause 7.7(1)	2	✓					✓					
236	Change of address re life support equipment	Clause 7.7(2)	2	✓										✓
240	Life support re-certification	Clause 7.7(6)	2	✓					✓					
241	Removal from life support register	Clause 7.7(7)	4	✓					✓					
Reconnection														
242	Requests for reconnection	Clause 53(2)	4	✓										✓
243	Timeframe to forward reconnection request	Clause 53(3)	4	✓										✓
Information and Communication														
271D	Information to be published on website	Clause 68(1)	4	✓					✓					
271E	Refer customer to website	Clause 68(3)	4	✓					✓					
271F	No charge for information	Clause 68(4)	4	✓					✓					
272	Notice of tariff variations	Clause 10.1(1)	4	✓					✓					
273	Make available information on tariffs, fees and charges	Clause 69	4	✓					✓					

No. ¹	Brief Description	Legislative Reference	Audit Priority applied (rated 1 = High to 5 = Low)	Adequacy of Controls Rating ²					Compliance Rating ³					
				A	B	C	D	NP	1	2	3	4	NR	
273A	Notice if tariffs set by State Government	Clause 70(1), (2), & (3)	4					✓						✓
274	Timeframe to make available information on tariffs, fees and charges	Clause 10.1(3)	4					✓						✓
274A	Notice if tariffs not set by State Government	Clause 71(2)	4	✓					✓					
280	Written details of obligations to make payments	Clause 73	4	✓					✓					
281	Making general information available at least yearly	Clause 10.4	4	✓					✓					
282	Information re distribution of electricity	Clause 74	4					✓	✓					
290	Format of written information	Clause 77	4					✓	✓					
291	How to obtain a copy of the Code of Conduct	Clause 10.10(1)	4	✓										✓
292	Electronic copies of the Code of Conduct	Clause 10.10(2)	4	✓					✓					
297	Availability of different types of meters	Clause 10.12(2)	4					✓						✓
Life Support Equipment Scheme														
297B	Registration of life support customer	Clause 82(2)	2	✓					✓					
297C	Provide information to customer	Clause 82(3)	4	✓					✓					
297D	Change of supply address	Clause 82(5)	2	✓										✓
297H	Periodic confirmation of customer information	Clause 85(1)	2	✓					✓					
297I	Allow customer at least 3 months to respond	Clause 85(2)	2	✓										✓
297J	Deregister if no longer required	Clause 86(2)	2	✓										✓
297K	Action if periodic confirmation not responded to	Clause 86(3) & (4)	2	✓										✓
297L	Notification of deregistration.	Clause 86(6)	2	✓										✓
297N	No deregistration if another person on life support is at the address	Clause 86(8)	2	✓										✓
Complaints and Dispute Resolution														
298	Internal process for handling complaints and resolving disputes	Clause 87(1)	4	✓					✓					
299	Compliance of complaint handling process	Clause 87(2)	4	✓					✓					
299A	Complaints procedure to comply with AS/NZS 10002.2014	Clause 87(3)	4	✓					✓					
300	Advising customer accordingly	Clause 12.1(3)	4	✓					✓					
301	Response timeframe for written complaint	Clause 86	4	✓					✓					

No. ¹	Brief Description	Legislative Reference	Audit Priority applied (rated 1 = High to 5 = Low)	Adequacy of Controls Rating ² (A=Adequate, B=Generally adequate, C=Inadequate, D=No controls, NP=Not performed)					Compliance Rating ³ (1=Compliant, 2=Non-compliant (minor impact), 3=Non-compliant – moderate impact, 4=Non-compliant - major impact, NR=Not rated)					
				A	B	C	D	NP	1	2	3	4	NR	
301A	Inform the customer of the outcome	Clause 89	4	✓						✓				
302	Comply with ERA guidelines	Clause 12.2	4	✓						✓				
303	Information to utilise the complaints handling processes	Clause 12.3	4	✓										✓
304	Advise customer of appropriate entity for a complaint	Clause 12.4	4	✓										✓
Reporting														
305	Prepare a report for each reporting year specified by the ERA	Clause 13.1	4	✓						✓				
306	Provide report to ERA as specified	Clause 13.2	4	✓						✓				
307	Report is published by the date specified by the ERA	Clause 13.3	4	✓						✓				
Service Standard Payments														
308	Payment of compensation if not reconnected within timeframe	Clause 14.1(1)	4	✓										✓
308A	Payment if non-compliance by retailer or distributor	Clause 94(1)	4	✓										✓
308B	Payment of \$60 per day up to \$300	Clause 94(2)	4	✓										✓
310	Compensation for retailer's non-compliance with procedures	Clause 95(1)	4	✓										✓
312	Failure to acknowledge complaint within the timeframe	Clause 96	4	✓										✓
315	Compensation payment for failure to satisfy a service standard.	Clause 100(1)	4	✓										✓
Electricity Industry (Metering) Code														
324	User becomes aware of bi-directional electricity flow	Clause 3.3B	4						✓	✓				
339	Code participant to advise operator of outage or malfunction of metering installation	Clause 3.11(3)	4	✓										✓
371	Discrepancy between data in meter and database	Clause 4.4(1)	4						✓					✓
372	Not knowingly permit the registry to be materially inaccurate.	Clause 4.5(1)	4	✓										✓
373	Notify network operator of any inaccuracy in standing data	Clause 4.5(2)	4	✓										✓
388	Assist network operator to comply with their obligations	Clause 5.4(2)	4						✓					✓
401	Provide energy data to network operator within timeframe	Clause 5.16	4						✓					✓
402	Provide standing data or energy data to customers as required	Clause 5.17(1)	4	✓						✓				

No. ¹	Brief Description	Legislative Reference	Audit Priority applied (rated 1 = High to 5 = Low)	Adequacy of Controls Rating ²					Compliance Rating ³					
				A	B	C	D	NP	1	2	3	4	NR	
405	Change in the energisation status of a metering point	Clause 5.18	4					✓						✓
406	Act with network operator in accordance with good electricity industry practice	Clause 5.19(1)	4					✓						✓
407	Record prescribed information in relation to the site of each connection point	Clause 5.19(2)	4	✓					✓					
408	Notify network operator of any changes within 1 day	Clause 5.19(3)	4					✓						✓
410	Do not notify network operator if change due to information provided by network operator	Clause 5.19(6)	4					✓						✓
416	Request for meter test or audit only if licensee was the user at the time	Clause 5.21(5)	4					✓	✓					
417	Any request must be consistent with any access arrangement or agreement.	Clause 5.21(6)	4					✓	✓					
435	Provide network operator with customer attribute information that is missing or incorrect within the timeframes.	Clause 5.27	4					✓						✓
448	User with access contract must comply with rules, procedures, agreements.	Clause 6.1(2)	4					✓						✓
451	Ensure Code participant can send and receive a notice by post, facsimile and electronic communication and must notify the network operator of a telephone number.	Clause 7.2(1)	4	✓					✓					
453	Notify contact details to a network operator within 3 business days after the request.	Clause 7.2(4)	4					✓						✓
454	Notify network operator of any change to the contact details at least 3 business days before the change.	Clause 7.2(5)	4					✓						✓
455	Protection of confidential information	Clause 7.5	4	✓										✓
456	Comply with any disclosure required by the Code.	Clause 7.6(1)	4	✓										✓
457	Aim to resolve any dispute with Code Participants within 5 business days.	Clause 8.1(1)	4					✓						✓
458	If a dispute is not resolved within 10 business days, refer dispute to senior management to meet and resolve	Clause 8.1(2)	4					✓						✓
459	If the dispute is not resolved within a further 10 business days, refer to	Clause 8.1(3)	4					✓						✓

No. ¹	Brief Description	Legislative Reference	Audit Priority applied (rated 1 = High to 5 = Low)	Adequacy of Controls Rating ² (A=Adequate, B=Generally adequate, C=Inadequate, D=No controls, NP=Not performed)					Compliance Rating ³ (1=Compliant, 2=Non-compliant (minor impact), 3=Non-compliant – moderate impact, 4=Non-compliant - major impact, NR=Not rated)					
				A	B	C	D	NP	1	2	3	4	NR	
	senior executive officer of each party to meet and resolve.													
460	If resolved, prepare a written and signed record of the resolution and adhere to the resolution.	Clause 8.1(4)	4					✓						✓
461	The disputing parties must at all times conduct themselves in a manner which is directed towards achieving the objective in subclause 8.3(1).	Clause 8.3(2)	4					✓						✓

3. Status of Previous Audit Recommendations

The previous audit recommendations as reported in January 2022 have been completed as shown below.

Reference (no./year)	Previously Assessed Non-Compliance/Controls Improvement Licence obligation reference number Controls and Compliance Rating Legislation / Section, Clause or Regulation	Previous Auditor's Recommendation and <i>Action Taken</i>	Date Resolved	Further action required
A. Resolved before end of previous audit				
2/2021	<p>Payments to ERA</p> <p>105</p> <p>A2 - Adequate controls – No improvement needed / Non-compliant – Minor Impact</p> <p><i>Electricity Industry Act 2004</i></p> <p>ERL25 Licence Condition 4.2.1</p> <p>A non-compliance with late payment of the Standing Data Charge was an administrative oversight.</p>	<p>In addition to the Corporate Calendar, the Licensee has established control measures to ensure emails are communicated to both the CEO and the Business Analyst when received from ERA Accounts Department. There were no further recommendations.</p>	December 2021	Nil
B. Resolved during current audit period				
1/2021	<p>Transfer Date</p> <p>29</p> <p>B2 - Generally adequate controls – improvement needed / Non-compliant – Minor Impact</p> <p><i>Electricity Industry Customer Transfer Code 2016 - Clause 4.7</i></p>	<p>In order to ensure the nominated transfer date is compliant with the specified timeframes in the Customer Transfer Code, the Licensee could strengthen control processes and revise relevant Control Procedure. Undertake the following corrective actions:</p> <ul style="list-style-type: none"> Update Account Management and Sales Process and the Change Energy New Customer Set Up Process Flow 	May 2022	Nil

Reference (no./year)	Previously Assessed Non-Compliance/Controls Improvement Licence obligation reference number Controls and Compliance Rating Legislation / Section, Clause or Regulation	Previous Auditor's Recommendation and <i>Action Taken</i>	Date Resolved	Further action required
	<p>Failure to nominate a transfer date in accordance with the specified timeframes on 11 occasions. Improved control procedures are required.</p>	<p>to reflect the consideration of public holidays, location and meter types installed or required.</p> <ul style="list-style-type: none"> • Determine whether the CE Customer Portal can be updated to include a check box to confirm consideration has been given for public holidays. This may be able to be programmed into the system. • Ensure the organisation has established a process for change management in relation to legislative and other requirements i.e., legislative changes, amendments to Build Pack. • Notify the Network Operator of the issue relating to circumstances where CTRs that did not meet the specified timeframes could be submitted into the Web Portal and consult to explore solutions. <p><u>Status: Completed</u></p> <p>The CEO confirmed that the following actions have been completed:</p> <ul style="list-style-type: none"> • Add WA public holidays to the Corporate Calendar. • Update Account Management and Sales Process and New Customer Set up Process to use Corporate Calendar to determine the corrected time frame to customer transfer. • A Business System Manual review will be added to the Corporate Calendar. • Update the above processes to include a requirement to notify Western Power of issues with the Web Portal. 		

Reference (no./year)	Previously Assessed Non-Compliance/Controls Improvement Licence obligation reference number Controls and Compliance Rating Legislation / Section, Clause or Regulation	Previous Auditor's Recommendation and <i>Action Taken</i>	Date Resolved	Further action required
3/2021	<p>Compliance Report to ERA</p> <p>124</p> <p>B2 - Generally adequate controls – improvement needed / Non-compliant – Minor Impact</p> <p><i>Electricity Industry Act 2004 - Section 11</i></p> <p>ERL25 Licence condition 4.5.1</p> <p>A non-compliance was noted in regard to the failure to include the applicable Type 2 non-compliance in the subsequent annual compliance report. The control environment (i.e. use of internal audit) in relation to the correct collection and handling of data that the Licensee supplies to ERA and/or compliance related activities were not adequate to ensure accurate reporting of information to the ERA.</p>	<p>Further develop the 2020 Licence Obligations spreadsheet (note revised version Electricity Compliance Reporting Manual, February 2022) to use as an internal audit tool in the preparation of annual compliance reports to ensure ongoing accuracy and integrity of data reported to the ERA.</p> <p><u>Status: Completed</u></p> <p>The audit confirmed that the following actions have been completed:</p> <ul style="list-style-type: none"> • Updates to the Business System Manual and underlying processes and procedures from the previous audit. • Licence Obligation Spreadsheet updated. 	June 2022	Nil
4/2021	<p>Safe Use of Electricity</p> <p>133 & 135</p> <p>B2 - Generally adequate controls – improvement needed / Non-compliant – Minor Impact</p> <p><i>Code of Conduct for the Supply of Electricity to Small Use Customers 2018 - Clause 2.3(2)</i></p> <p>For the duration of the audit period when entering a NSC (i.e. ESC), the Licensee, did not include a</p>	<p>Amend the Terms & Conditions (NSC) to specifically include the requirements of 2.3(2)(g) and (j).</p> <p>Update the BMS, Account Management and Sales Process, Sales Induction Forms, and other information systems to reference the requirements, for example, a link on Change Energy website to refer customers to Western Power Website for information on the safe use of electricity (https://www.westernpower.com.au/safety/safety-at-home/)</p>	May 2022	Nil

Reference (no./year)	Previously Assessed Non-Compliance/Controls Improvement Licence obligation reference number Controls and Compliance Rating Legislation / Section, Clause or Regulation	Previous Auditor's Recommendation and <i>Action Taken</i>	Date Resolved	Further action required
	<p>reference to general information on the safe use of electricity in the ESC new contract process.</p> <p><i>Clause 2.3(5)</i></p> <p>Subject to subclause 2.3(3), a retailer or electricity marketing agent must obtain the customer's verifiable consent that the specified information in subclause 2.3(2) and 2.3(4), as applicable, has been provided.</p>	<p>and Western Power 24 hour telephone number for faults and emergencies.</p> <p><u>Status Completed</u></p> <p>The audit confirmed that the following actions have been completed:</p> <ul style="list-style-type: none"> • Include in the contract (Clause 1 Key Information to Note) references to the safe use of electricity, definitions of electricity charges and WP's faults or emergencies 24 hour contact. • Update the BMS, Account Management and Sales Process. • Add information to https://changeenergy.com.au/how-to-reduce-your-energy-usage/ page of Change Energy's website. 		
5/2021	<p>Payment Methods</p> <p>155 & 188</p> <p>B2 - Generally adequate controls – improvement needed / Non-compliant – Minor Impact</p> <p><i>Code of Conduct for the Supply of Electricity to Small Use Customers 2018 – Clause 4.5(1)</i></p> <p>Non-compliance was noted in relation to subclause (r) see below:</p> <p>(r) a summary of the payment methods – the customer bills do not reflect the Approved Payment Methods as agreed in the Commercial Terms, for example BPAY option was not referenced</p>	<p>Review the billing process, commercial terms and relevant control procedures to ensure the “Approved Payment Methods” align with the “How To Pay” section of the bill and the particulars required on bills are included. Ensure requirements are detailed in the updated Licence Obligations spreadsheet as detailed in recommendation 03/2021.</p> <p><u>Status Completed</u></p> <p>The audit confirmed that the following actions have been completed:</p> <ul style="list-style-type: none"> • Amend customer bills to ensure “Approved Payment Methods” agree with the Non-standard Small Use Contract Commercial terms. 	April 2022	Nil

Reference (no./year)	Previously Assessed Non-Compliance/Controls Improvement Licence obligation reference number Controls and Compliance Rating Legislation / Section, Clause or Regulation	Previous Auditor's Recommendation and <i>Action Taken</i>	Date Resolved	Further action required
	<p><i>Code of Conduct for the Supply of Electricity to Small Use Customers 2018 – Code Of Conduct, Clause 5.2 –</i></p> <p>Unless otherwise agreed with a customer, a retailer must offer the customer at least the payment methods prescribed in clause 5.2.</p>	<ul style="list-style-type: none"> Update “How to Pay” information on bill to include credit card information and BPay option. The Commercial Terms was amended to remove BPAY, so no further recommendation is made. 		
C. Unresolved during current audit period				
	Nil			

4. Detailed Audit Results and Recommendations

SUMMARY OF COMPLIANCE OBLIGATIONS⁴	
LEGISLATION	
ELECTRICITY INDUSTRY ACT 2004	Refer Compliance Obligations 101 to 128 as applicable.
REGULATIONS	
ELECTRICITY INDUSTRY (CUSTOMER CONTRACTS) REGULATIONS 2004	Refer Compliance Obligations 78 to 100 as applicable
CODES	
ELECTRICITY INDUSTRY (CUSTOMER TRANSFER) CODE 2016	Refer Compliance Obligations 6 to 59 as applicable
CODE OF CONDUCT FOR THE SUPPLY OF ELECTRICITY TO SMALL-USE CUSTOMERS	Refer Compliance Obligations 129 to 316 as applicable.
ELECTRICITY INDUSTRY (METERING) CODE	Refer Compliance Obligations 317 to 461 as applicable.

⁴ Number refers to the item reference in the Electricity Compliance Reporting Manual, ERA (February 2023 and previous versions January 2023, February 2022 and July 2020)

No. ⁵	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest; 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating ⁶	Compliance Rating ⁷
Electricity Industry (Customer Transfer) Code							
6	Condition 4.1.1	Clause 3.2(2)	A retailer must submit a separate data request for each connection point, unless otherwise agreed.	4	<p>All data requests must be made by National Meter Identifier (NMI) or each exit point. There is no alternative when making data requests. The Western Power (WP) web portal only allows one request for each connection point.</p> <p>The Web Portal provided a history of data requests for the audit period. All requests for historical consumption data or requests for standing data were made using the Web Portal</p> <p>The connection process is set out in the Electricity Transfer Access Contract (2016 and Notice of Extension 1 June 2021) with Western Power.</p> <p>The use of the WP portal for connections is set out in the Change Energy Business Management System (BMS) Manual and the Customer Transfer Process work instruction.</p>	A	1
7	Condition 4.1.1	Clause 3.4(1)	A retailer must submit a data request electronically and must not submit more than a prescribed number of standing or historical data requests in a business day, unless otherwise agreed.	4	The WP portal is the only system used for data requests. This system limits the number of requests per day to 25, unless allowed or overridden by WP on request. The Business Analyst confirmed there were never more than 25 data requests in the audit period.	A	1

5 Number refers to the item reference in the Electricity Compliance Reporting Manual February 2023 (or previous versions January 2023, February 2022 and July 2020).

6 Controls Rating Scale: A=Adequate, B=Generally adequate, C=Inadequate, D=No controls, N/P=Not performed.

7 Compliance Rating Scale: 1=Compliant, 2=Non-compliant - minor impact, 3=Non-compliant – moderate impact, 4=Non-compliant - major impact, N/R=Not rated.

No. ⁵	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest; 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating ⁶	Compliance Rating ⁷
					The use of the WP portal is documented in the BMS Manual (Section 4.3 Western Power Portal).		
8	Condition 4.1.1	Clause 3.5(3)	A retailer must withdraw a request for historical consumption data if the contestable customer's verifiable consent ceases to apply before the network operator provides the historical consumption data.	4	<p>The CEO confirmed there were no instances of verifiable consent being withdrawn by customers during the audit period.</p> <p>The Account Management and Sales Process and the Sales Induction Form specifically referred to the requirement.</p> <p>A Request for Quotation was used by the Licensee as the verifiable consent form. In instances where a Broker requested a quotation, verifiable consent was also supplied and copies maintained by Change Energy.</p> <p>Change Energy has a Portal (CRM) which records communication, customer information and allows for the logging of customer calls and communication.</p>	NP	NR
9	Condition 4.1.1	Clause 3.6(2)	A retailer must pay any reasonable costs incurred by the network operator for work performed in relation to a request for historical consumption data that has been subsequently withdrawn.	4	As above, there were no instances of verifiable consent being withdrawn by customers during the audit period.	NP	NR
16	Condition 4.1.1	Clause 3.9(1)	A retailer may only use data relating to a contestable customer to provide that customer with a quotation for the supply of electricity by the retailer; or to initiate a transfer of that customer.	4	<p>The CEO confirmed that data relating to a contestable customer is only to provide that customer with a quotation for the supply of electricity by the retailer; or to initiate a transfer of that customer.</p> <p>The restrictions on the disclosure of customer data are documented in the Privacy Policy in</p>	A	1

No. ⁵	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest; 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating ⁶	Compliance Rating ⁷
					the BMS Manual. Employees are also bound by confidentiality agreements.		
17	Condition 4.1.1	Clause 3.9(2)	A retailer must not aggregate a contestable customer's historical consumption data with that of other contestable customers for the purposes of internal business development, if requested not to do so by the customer.	4	The CEO confirmed that during the audit period that there were no requests by contestable customers to not aggregate their historical consumption data with that of other contestable customers for the purposes of internal business development.	NP	NR
18	Condition 4.1.1	Clause 3.9(3)	A retailer must not disclose a contestable customer's data to any other person without the verifiable consent of the contestable customer, except in the circumstances defined.	4	The audit confirmed that data relating to a contestable customer is only to provide that customer with a quotation for the supply of electricity by the retailer; or to initiate a transfer of that customer. The restrictions on the disclosure of customer data are documented in the Privacy Policy. Employees are also bound by confidentiality agreements. The non-standard contract also includes a link to the Privacy Policy on the website.	A	1
19	Condition 4.1.1	Clause 3.9(4)	A retailer must keep a copy of the verifiable consent received from a contestable customer for two years.	4	The CEO confirmed that Change Energy retains copies of all verifiable consents received, indefinitely in an electronic format.	NP	1
23	Condition 4.1.1	Clause 4.2(2)	A retailer must submit a separate customer transfer request for each connection point, unless otherwise agreed.	4	Customer Transfers Requests (CTR) were facilitated by the Western Power Portal. Compliance with this requirement is inherent in the design of the portal which constrained customer transfer requests to single requests for connection points.	A	1

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					The use of the WP portal is documented in the BMS Manual (Section 4.3 Western Power Portal).		
24	Condition 4.1.1	Clause 4.3	A retailer's reason for a transfer must be specified in the customer transfer request form as either to transfer a contestable customer to the retailer that submitted the customer transfer request or to reverse an erroneous transfer.	4	Change Energy used the WP Portal for all CTRs. The portal provides for transfer reasons of either "Erroneous Transfer" or "New Customer Transfer" and requires that one of them be checked as a condition of acceptance/The reason for transfer is a required data field. The use of the WP portal is documented in the BMS Manual (Section 4.3 Western Power Portal).	A	1
25	Condition 4.1.1	Clause 4.4(1)	A retailer may only submit a customer transfer request if it has an access contract for the network, unless it is to reverse an erroneous transfer.	4	Change Energy has a valid Electricity Transfer Access Contract with Western Power that was extended for 5 years from 1 June 2021.	A	1
26	Condition 4.1.1	Clause 4.4(2)	A retailer that submits a customer transfer request to reverse an erroneous transfer must ensure the transfer was made in error and, if it is an incoming retailer, confirm the identity of the previous retailer.	4	The Business Analyst confirmed that no erroneous transfer reversals were requested during the audit period.	NP	NR
27	Condition 4.1.1	Clause 4.5(1)	A retailer must submit a customer transfer request electronically and must not submit more than a prescribed number of customer transfer requests in a business day	4	The Change Energy portal and WP Portal is the only system used for Customer Transfer Requests and it limits by design, the maximum number of transfer requests to 20 per day.	A	1

No. ⁵	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest; 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating ⁶	Compliance Rating ⁷
			or with the same nominated transfer date, unless otherwise agreed.		The use of the WP portal is documented in the BMS Manual (Section 4.3 Western Power Portal).		
28	Condition 4.1.1	Clause 4.6(3)	A retailer must withdraw a customer transfer request if the contestable customer's verifiable consent ceases to apply before the transfer occurs.	4	<p>Verifiable consent is sought and maintained through non-standard contracts. These are checked prior to any Customer Transfer Requests (CTR) being lodged with Western Power.</p> <p>The CEO confirmed there were no instances of verifiable consent being withdrawn by customers during the audit period.</p> <p>As reflected in the Account Management and Sales Process, if a customer did not wish to proceed the verifiable consent was not provided (i.e. not signed ESC) and no CTR would occur.</p>	A	NR
29	Condition 4.1.1	Clause 4.7	A retailer must nominate a transfer date in a customer transfer request in accordance with specified timeframes, except if the customer transfer request is to reverse an erroneous transfer.	3	<p>Unless the CTR was to reverse an erroneous transfer, the Customer Transfer Code specified lead times required i.e., 3 business days in the metropolitan area to transfer customers to the new retailer, and 5 business days for non-metropolitan areas. These dates were subject to increased timeframes for the metropolitan and non-metropolitan areas and if the contestable customer's premise required meter read or change, these were 8 and 15 days respectively.</p> <p>The previous audit noted a minor non-compliance re failure to nominate a transfer date in accordance with the specified timeframes on 11 occasions in the previous</p>	A	2

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					<p>audit period due to failure to account for public holidays in the transfer date. Public holidays have been added to the Corporate Calendar and are checked when completing the transfer request in the WP portal. As this has been implemented from May 2022, no further recommendation is made.</p> <p>All customer transfer requests must be made via the WP portal. The WP portal has been modified to take into account public holidays in transfer requests. The Transfer Type and the Nominated Transfer Date fields are compulsory. As such the CTRs with nominated transfer dates were entered into the Web Portal and the system will reject any requests outside of the specified timeframes.</p> <p>The Build Pack defined the processes, procedures and methods used to communicate between the network operator and code participants.</p> <p>The procedure is documented in the Customer Transfer Process.</p>		
30	Condition 4.1.1	Clause 4.8(2)	A retailer must pay any reasonable costs incurred by a network operator for providing and/or installing a meter if a customer transfer request is withdrawn.	4	The CEO confirmed there were no instances of verifiable consent being withdrawn by customers during the audit period.	NP	NR
34	Condition 4.1.1	Clause 4.9(6)	A network operator and retailer must agree to a revised nominated	4	As required by the circumstances of Customer Transfer Requests, Change Energy	A	1

No. ⁵	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest; 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating ⁶	Compliance Rating ⁷
			transfer date in certain circumstances.		works with Western Power on any changes to the nominated transfer dates. The procedure for any rejected transfer request is documented in the Customer Transfer Process.		
37A	Condition 4.1.1	Clause 4.10(4)	If a current retailer receives a notice under clause 4.10(1)(a) or 4.10(2)(c) in circumstances where clause 4.12(1)(a)(ii) applies, then the current retailer must promptly forward the notice to the other person referred to in clause 4.12(1)(a)(ii). <i>(ie. Licensee may override any provisions in a retailer's access contract which act to hinder or frustrate the transfer or are otherwise inconsistent with the objectives of this Code.)</i>	4	The CEO confirmed that during the audit period there were no instances where a customers' access contract with a previous retailer prevented any transfer.	NP	NR
39	Condition 4.1.1	Clause 4.11(3)	A network operator and the retailer must take certain action if the contestable customer's meter is not read on the nominated transfer date.	4	The Business Analyst confirmed that during the audit period, when the meter was not read on the nominated transfer date, Change Energy accepted all WP's reasonable endeavours to set a new nominated transfer date which was as close as practicable to the original nominated transfer date. WP communicate electronically but the Portal did not alert the Licensee and the status had to be regularly reviewed. There were no customer complaints re transfers in the audit period.	NP	1

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40	Condition 4.1.1	Clause 4.12(3)	The parties to an access contract must negotiate in good faith any necessary amendments to the access contract arising from certain circumstances.	4	The CEO confirmed there were no changes to the ETAC with WP in this audit period. The ETAC was extended for a further 5 years from 1 June 2021.	NP	NR
43	Condition 4.1.1	Clause 4.15	In the case of a transfer to reverse an erroneous transfer, a network operator and all affected retailers (and, if applicable, AEMO) must act in good faith to ensure that the affected contestable customer has the same rights and obligations as if the erroneous transfer had not occurred.	4	As these situations arise, Change Energy aim to minimise any impact on customers. There were no erroneous transfers and no customer complaints in the audit period. The complaints procedure is documented in the BMS Manual (Section 9 Customer Complaints).	A	NR
44	Condition 4.1.1	Clause 4.16	A verifiable consent given by a contestable customer in relation to the lodgement of a customer transfer request must be retained by the incoming retailer for two years, except in the case of a customer transfer request to reverse an erroneous transfer.	4	The CEO confirmed that electronic copies of Electricity Supply Contracts (i.e., verifiable consents) were maintained electronically and were not disposed of during the audit period. There were external cloud backup processes established for data security. The current policy is to maintain electronic copies indefinitely and not dispose of records.	NP	1
45	Condition 4.1.1	Clause 4.17	A previous retailer must not bill a contestable customer for charges incurred after the transfer time, except in the case of an erroneous transfer.	4	The Business Analyst confirmed that billing ceases once meter reads from Western Power stop being received by Change Energy, which occurs as soon as a Customer Transfer Request is processed for a new retailer. The procedure is documented in the Change Energy Billing Process.	A	1

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48	Condition 4.1.1	Clause 5.2 <i>(Applicable to 6/2/2023)</i>	A network's communication rules apply in respect of data and information communication between the network operator and a retailer under this Code.	4	The CEO confirmed communication rules were applied through the use of the Web Portal as required by the Retail licence. As defined by the Metering Code 2012 "communication rules" incorporated and largely comprised the suite of technical documents known as the "Build Pack". Change Energy communicated with Western Power via the web portal and in line with the Build Pack requirements. No breaches were noted during the audit period.	A	1
48A	Condition 4.1.1	Clause 6.1	All notices must be in writing and delivered as described in subclauses 6.1(a)-(c).	4	The CEO confirmed that all notices are provided from Change Energy to Western Power electronically via the WP portal or email. Change Energy communicated with Western Power via the web portal and in line with the Build Pack requirements.	A	1
49	Condition 4.1.1	Clause 6.2	A licensee's notice in relation to a data request or customer transfer request must identify the connection point to which it relates.	4	All customer transfer or data requests must be made via NMI (or each exit point) - there is no alternative when using the WP portal. The procedure is documented in the Customer Transfer Process.	A	1
52	Condition 4.1.1	Clause 6.4(1)	A retailer must notify its contact details to a network operator within three business days of a request.	4	There were no requests made by Western Power for Change Energy's contact details. Western Power has all contact details required.	NP	NR

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53	Condition 4.1.1	Clause 6.4(2)	A retailer must notify the network operator of any change in its contact details at least three business days before the change takes effect.	4	There were no changes to Change Energy's contact details over the audit period.	NP	NR
54	Condition 4.1.1	Clause 6.6	A network operator or a retailer must send required electronic communications to the applicable electronic communication address, in accordance with the communication rules.	4	Change Energy only use the WP portal for all customer based requests that require electronic communication. The WP portal complies with the protocols required by the Code, including automated response messaging and availability.	A	1
55	Condition 4.1.1	Clause 7.1(1)	For a dispute in respect of a matter under, or in connection with, the Electricity Industry Customer Transfer Code, the disputing parties must meet, within five business days of a request by one of those parties, and attempt to resolve the dispute through negotiations that are conducted in good faith.	4	There CEO confirmed there were no disputes relating to the Code during the audit period. A review of the Customer Complaints folder over the audit period from 1 January 2022 to 31 December 2024 found no evidence of any disputes relating to the Code. The complaints process is documented in the BMS Manual (Section 9 – Customer Complaints).	NP	NR
56	Condition 4.1.1	Clause 7.1(2)	If the negotiations in 7.1(1) of the Electricity Industry Customer Transfer Code do not resolve the dispute within 10 days after the first meeting, the dispute must be referred to the senior executive officer of each disputing party who must attempt to resolve the dispute through negotiations that are conducted in good faith.	4	As per obligation 55.	NP	NR

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57	Condition 4.1.1	Clause 7.1(3)	If the dispute is resolved, the disputing parties must prepare a written and signed record of the resolution and adhere to the resolution.	4	As per obligation 55.	NP	NR
58	Condition 4.1.1	Clause 7.2(4)	A disputing party that refers a dispute to the arbitrator must provide the arbitrator with prescribed details of the nature of the dispute.	4	As per obligation 55.	NP	NR
59	Condition 4.1.1	Clause 7.3(2)	A disputing party must, at all times, conduct itself in a manner that is directed towards achieving the objectives in clause 7.3(1) of the Electricity Industry Customer Transfer Code.	4	As per obligation 55.	NP	NR
Electricity Industry (Customer Contracts) Regulations 2005							
79	Condition 4.1.1	Regulation 5	A non-standard contract must be in a format that is easy to read and expressed in clear, simple and concise language.	4	<p>During the audit period, Change Energy supplied electricity to small-use customers through an Electricity Supply Agreement (ESC) that comprised the Customer Application, Commercial Terms – Small-Use and Terms and Conditions (Non-Standard Contract (NSC)) that complied with the requirements of the Regulations.</p> <p>In the audit period, there were 3 versions of the Terms and Conditions (NSC) being October 2021, April 2022 and April 2023. As recommended in the previous audit, the contract was amended in April 2022 to include references to the safe use of electricity, definitions of electricity charges and WP's faults or emergencies 24 hour contact. As this</p>	A	1

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					<p>was resolved in the audit period, no further recommendations are made in this audit.</p> <p>The 2023 contract was amended to update the Code of Conduct clauses, security deposit details and notification of contract end date from 3 months, to within 40 days of contract expiry and not less than 25 days.</p> <p>The audit reviewed all versions of the non-standard contract and confirmed it is easy to read and expressed in clear, simple and concise language.</p>		
80	Condition 4.1.1	Regulation 6	A non-standard contract must specify when it comes into effect and the period for which it has effect.	4	The audit confirmed that during the audit period, the ESC's specified when the contract came into effect and the period for which it comes into effect (i.e. end date) on the Application and Commercial Terms and they were defined within the Terms & Conditions (Non-Standard Contract (NSC)).	A	1
81	Condition 4.1.1	Regulation 7	A non-standard contract must specify certain information about the retailer.	4	The audit confirmed the ESC and Terms and Conditions (NSC) contain the required information.	A	1
82	Condition 4.1.1	Regulation 8	A non-standard contract must give an exact description of the goods and services that the retailer will provide under the contract.	4	The audit confirmed the Terms and Conditions (NSC) describes the supply of electricity service.	A	1
83	Condition 4.1.1	Regulation 9	A non-standard contract must require the customer to pay for electricity supplied under the contract.	4	The audit confirmed the Terms and Conditions (NSC) states the electricity charge, including the requirement that customers must pay for electricity supplied	A	1

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84	Condition 4.1.1	Regulation 10	A non-standard contract must prohibit the customer from tampering with, or bypassing, network equipment or allowing any other person to do so.	4	The audit confirmed the Terms and Conditions (NSC) prohibits the customer from tampering with or bypassing network equipment or allowing any other person to do so.	A	1
85	Condition 4.1.1	Regulation 11	A non-standard contract must describe the circumstances under which a retailer has the right to disconnect supply and is required to reconnect supply.	4	The audit confirmed the Terms and Conditions (NSC) describes the disconnection and reconnection rights and obligations.	A	1
86	Condition 4.1.1	Regulation 12 <i>(Applicable to 2/1/2022)</i>	A non-standard contract must require the retailer to deal with security deposits and the payment of interest in the manner that is specified.	4	The audit confirmed the Terms and Conditions (NSC) describes the security deposit and payment of interest requirements if requested by Change Energy.	A	1
86A	Condition 4.1.1	Regulation 12 <i>(Applicable from 3/1/2022)</i>	If a customer contract provides for a benefit change, the contract must state that the retailer is required to inform the customer, in the time period prescribed, the benefit change, the options for supply available after the date of the benefit change and describe the way in which the retailer must give that information to the customer.	4	The audit confirmed the Terms and Conditions (NSC) do not include any benefit change, so this obligation is not rated.	NP	NR
87	Condition 4.1.1	Regulation 13	A non-standard contract must describe the prices payable and the circumstances in which the prices are payable, plus the way the retailer publishes and gives notice of variations to its prices information.	4	The audit confirmed the Terms and Conditions (NSC) describes the prices payable by the customer under the contract and the circumstances in which those prices are payable, in Clause 4.9 Changes to the Contract Prices and Fees and Clause 27.9 Publications and Electronci Communications.	A	1

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					Clause 7.4 Information Available to You, includes the obligations under clause 10.1(3) of the Code of Conduct for the Supply of Electricity to Small Use Customers to notify the customer within 8 business days of a request for any information on Change Energy's tariffs, fees and charges.		
88	Condition 4.1.1	Regulation 14	A non-standard contract must describe the procedures to be followed by the retailer in relation to the preparation, issue and review of customer bills.	4	<p>The audit confirmed the Terms and Conditions (NSC) described the procedures to be followed by the retailer in relation to the preparation, issue (Clause 6 Bills) and review of customer bills (Clause 7 Reviewing of a bill).</p> <p>The Terms & Conditions (NSC) specified the billing cycle ("typically a period of one month").</p> <p>The Application and Commercial Terms detailed the payment terms and recorded details of billing matters for the issue of customer bills.</p> <p>The Customer List and Change Energy Customer Portal included the requirements for issue of bills.</p>	A	1
89	Condition 4.1.1	Regulation 15	A non-standard contract must describe the matters relating to the termination of the contract that are specified in the regulation.	4	<p>The audit confirmed the Terms and Conditions (NSC) describes the required matters relating to termination of the contract.</p> <p>It was noted the term "Cooling Off Period" in the Terms & Conditions (NSC) is described in accordance with regulation 32(1) i.e., 10 business days.</p>	A	1

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90	Condition 4.1.1	Regulations 16(1A), 16(2) and 34	A non-standard contract must inform the customer that the provisions of the contract may be amended without the customer's consent where the amendment is required for the contract to remain consistent with a written law. A non-standard contract must describe the process for amending the contract, including requirements for approval and the way in which the amendment will be published. The non-standard contract must require the retailer to notify the customer of any amendment to the contract.	4	The audit confirmed the Terms & Conditions (NSC) informed the customer that the provisions of the NSC may be amended without the customer's consent, described the process for amending the contract and required Change Energy to notify the customer of any amendment to the contract (Clause 24).	A	1
91	Condition 4.1.1	Regulation 17	A non-standard contract must specify the assignment of rights and obligations, including assignment without the customer's consent.	4	The audit confirmed the Terms and Conditions (NSC) included a reference to Change Energy's right to assignment without the customer's consent (Clause 24). The customers obligations for obtaining Change Energy's consent in relation to assignment were also specified.	A	1
92	Condition 4.1.1	Regulation 18	A non-standard contract must describe the procedures that must be followed by the retailer in responding to a complaint made by a customer.	4	The audit confirmed the Terms and Conditions (NSC) referenced complaints would be managed in accordance with AS/NZS 10002:2014 (Section 17). The procedures are included in the BMS Manual (Section 9 – Customer Complaints).	A	1
93	Condition 4.1.1	Regulation 19	A non-standard contract must specify the process that must be taken by the retailer to ensure information held by the retailer is treated confidentially.	4	The audit confirmed the Terms & Conditions (NSC) detailed Change Energy's processes undertaken to ensure the customers information held by the Licensee is treated confidentially.	A	1

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			The customer contract must specify that the retailer has a privacy policy and the customer can obtain a copy of the policy without charge.		The Terms & Conditions (NSC) includes Clause 21 Privacy and Personal Information with the Privacy Policy and is available free of charge to customers.		
94	Condition 4.1.1	Regulation 20	A non-standard contract must specify the governing legislation, the effect of an invalid or unenforceable provision, the way in which notice may be given and the use of electronic communication by the retailer.	4	The audit confirmed the Terms and Conditions (NSC) informed the customer of Change Energy's obligations as follows: a) governing legislation (Clause 27.2). b) the effect of any invalid or unenforceable provision on the other provisions of the contract (Clause 27.5). c) the way in which notice can be given under the contract and when such notice is deemed to be given (Clause 27.8). d) the use of electronic communication by the retailer when dealing with the customer (Clause 27.9).	A	1
95	Condition 4.1.1	Regulation 21	A non-standard contract must not include a provision that excludes, restricts or modifies the Code of Conduct for the Supply of Electricity to Small Use Customers unless it is authorised by the Code.	4	The audit confirmed the Terms & Conditions (NSC) did not contain a provision that excluded, restricted, or modified the Code of Conduct for the Supply of Electricity to Small Use Customers unless it was authorised by the Code. The Terms & Conditions (NSC) has a provision re no contracting out of the Code of Conduct (Clause 20.2).	A	1
96	Condition 4.1.1	Regulation 32	A non-standard contract must include details about the cooling off period specified in the regulation.	4	The audit confirmed the Terms & Conditions (NSC) included, as required by the regulations: <ul style="list-style-type: none"> Customer's discretion to terminate a non-standard contract within the period of 10 days after the contract is entered into and 	A	1

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					<p>this right must be specified in the contract. (Clause 28.1 and Unsolicited consumer agreement)</p> <ul style="list-style-type: none"> Prohibit supply of electricity unless requested. (i.e., via signed ESC with start dated specified) Need for the customer to pay for electricity supplied and for any services provided in connection with that supply if, at their request supply commenced prior to cooling off period and customer exercises right to terminate during the cooling off period. (Clause 18.1(b)). 		
97	Condition 4.1.1	Regulation 33(2)	A non-standard contract must allow the customer to terminate the contract at any time with no less than 5 days' notice.	4	<p>In relation to termination of contract by the customer, the Terms & Conditions (NSC) were fixed term contracts and as such were not required to include Regulation 33(2). The audit confirmed that Change Energy only use fixed term contracts as per the Terms & Conditions (NSC).</p>	NP	NR
98	Condition 4.1.1	Regulations 33(3) and (4)	A non-standard contract that is a fixed contract must describe the matters relating to the termination of the contract specified in the regulation.	4	<p>In relation to termination of contract by the customer, the Terms & Conditions (NSC) described the requirement that a fixed term contract must authorise the customer to terminate the contract at any time by giving notice to the retailer not less than 20 days before the day on which the customer wants the contract to end. Additionally, it specified the amount the payable by the customer, by way of penalty, in the event the customer terminated the contract before the expiry of the term of the contract (Clause 18.1).</p>	A	1

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					<p>The Terms & Conditions (NSC) are fixed term contracts and required the customer to provide specified information (Clause 18.1(a)).</p> <p>The Early Termination Charge calculation is contained in the NSC. (Applicable Clauses 18.1, 18.2, 18.3 and 28.1).</p>		
98A	Condition 4.1.1	Regulations 34(A) <i>(Applicable from 2 January 2022)</i>	A non-standard fixed term contract must detail the contract expiry date, customer options available for supply following expiry, the terms and conditions that apply after expiry and the way the retailer will provide the notification in the manner specified.	4	<p>The audit confirmed the Terms & Conditions (NSC) details the contract expiry date, customer options available for supply following expiry, the terms and conditions that apply after expiry and the way Change Energy will provide the notification in the manner specified.</p> <p>This is included in Clause 8 Security that was updated in April 2023.</p>	A	1
98C	Condition 4.1.1	Regulations 34 (C) <i>(Applicable from 2 January 2022)</i>	A non-standard contract, entered into by a non-residential customer, is required to state whether the customer must pay a security deposit, how the amount of the security deposit is calculated, the maximum amount the retailer may request, when the retailer may use the security deposit to offset the amounts owed by the customer and when the retailer must repay the security deposit.	4	<p>The audit confirmed the Terms & Conditions (NSC) details whether the customer must pay a security deposit, how the amount of the security deposit is calculated, the maximum amount the retailer may request, when the retailer may use the security deposit to offset the amounts owed by the customer and when the retailer must repay the security deposit.</p> <p>This is included in Clause 8 Security that was updated in April 2023.</p>	A	1
100	Condition 4.1.1	Regulation 38	If a licensee becomes aware of a customer taking a supply of electricity that is deemed to be supplied under the licensee's standard form contract, the	4	The CEO confirmed that during the audit period, there was no requirement to notify the customer of a default supplier and as such no event where supply was under deemed contract with default supplier (i.e., where a	NP	NR

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			licensee must notify the customer within 5 days after becoming aware of it and provide specified information.		Standard Form Contract applied). All customers are on the non-standard contract.		
Electricity Industry Act 2004							
101	Condition 5.3.1	Section 13(1)	A licensee must provide the ERA with a performance audit conducted by an independent expert acceptable to the ERA, not less than once every 24 months.	4	<p>The audit confirmed the previous Performance Audit report was provided to the ERA in March 2022 for the audit period of 24 months from January 2019 to December 2022.</p> <p>This performance audit for the period from January 2023 to December 2024 has been initiated in accordance with the ERA's standard audit guidelines. The auditor was approved by the ERA. The final report is due by 28 February 2025.</p> <p>The procedure is documented in the Change Energy Licence Obligations Table and due dates in the Corporate Calendar.</p>	A	1
105	Condition 4.2.1	ERA (Licensing Funding) Regulations 2014	A licensee must pay the prescribed licence fees to the ERA according to clauses 6, 7 and 8 of the Economic Regulation Authority (Licensing Funding) Regulations 2014.	3	<p>The previous audit noted a minor non-compliance with late payment of the Standing Data Charge to the ERA. New controls were implemented by the end of the previous audit period in December 2021.</p> <p>The audit reviewed payments to the ERA for the period 1 January 2022 to 31 December 2024 and confirmed that invoices for the annual licence fees, standing charges and other invoices were paid by the due dates of 30 days from invoice date (as required by the</p>	A	1

No. ⁵	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest; 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating ⁶	Compliance Rating ⁷
					<p><i>Economic Regulation Authority (Licensing Funding) Regulations 2014</i></p> <p>As detailed in the BMS Manual, Change Energy has a Corporate Calendar to monitor the key dates for annual reporting to the ERA and payment of annual fees within 30 days of the invoice date.</p>		
106	Condition 4.1.1	Section 31(3)	A licensee must take reasonable steps to minimise the extent, or duration of any interruption, suspension or restriction of the supply of electricity due to an accident, emergency, potential danger or other unavoidable cause.	4	<p>The audit confirmed that Change Energy has taken reasonable steps to minimise the extent or duration of any interruption, suspension or restriction of the supply of electricity. No complaints have been received about interruptions to electricity supplies.</p> <p>Change Energy has controls in place to ensure that they have the ability to communicate with their customers, and their customers can easily contact them and/or the network operator, Western Power (WP).</p> <p>In the event of an accident, emergency, potential danger or unavoidable cause, Change Energy inform all of their customers to speak directly to WP to ensure that customers are provided with relevant information as quickly and efficiently as possible. The faults and emergencies contact on bills, statements and contracts is a WP number.</p>	A	1
108	Condition 6.4.1	Section 54(1)	A retail or integrated regional licensee must not supply electricity to a small use customer otherwise than under a standard form contract or a non-standard form contract that complies with the Act.	4	The Business Analyst and audit review of invoices confirmed that Change Energy only supply electricity to small use customers under their Small User Customer (Non-Standard Contracts).	A	1

No. ⁵	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest; 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating ⁶	Compliance Rating ⁷
109	Condition 6.6.1	Section 54(2)	A licensee must comply with any direction by the ERA to amend the standard form contract and do so within the period specified.	4	<p>There was one request by the ERA to amend the standard form contract during the audit period for amendments to <i>Electricity Industry (Customer Contracts) Regulations 2005</i> on 17 June 2022. The amendments took effect on 1 January 2023.</p> <p>The amended Standard Form Contract was approved by the ERA and published on the ERA website in February 2023. This complied with the ERA's direction.</p> <p>This obligation is included in the Change Energy Licence Obligations Table.</p>	A	1
111	Condition 6.1.1	Section 101	A retail, distribution or integrated regional licensee must not supply electricity to small use customers unless the licensee is a member of an approved scheme and is bound by, and compliant, with any decision or direction of the electricity ombudsman under the approved scheme.	4	<p>The audit confirmed on the Energy and Water Ombudsman WA website and from review of an invoice for annual charges during the audit period, that Change Energy is a member of the Scheme.</p> <p>There were no complaints referred to the Ombudsman in the audit period.</p> <p>This obligation is included in the Change Energy Licence Obligations Table.</p>	A	1
Licence Conditions and Obligations							
114	Condition 6.3.1	Section 11	A licensee must ensure that an electricity marketing agent of the licensee complies with the <i>Code of Conduct for the Supply of Electricity to Small Use Customers 2022</i> .	4	<p>Change Energy do not have electricity marketing agents. However, they require all of their employees to complete induction training on the <i>Code of Conduct for the Supply of Electricity to Small Use Customers 2022</i>.</p> <p>As there are no marketing agents, this obligation is not rated.</p>	NP	NR

No. ⁵	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest; 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating ⁶	Compliance Rating ⁷
116	Condition 6.4.2	Section 11	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.	4	As per obligation 109, there was one request by the ERA to amend the standard form contract during the audit period for amendments to <i>Electricity Industry (Customer Contracts) Regulations 2005</i> on 17 June 2022. The amendments took effect on 1 January 2023. The amended Standard Form Contract was approved by the ERA and published on the ERA website in February 2023. This complied with the ERA's direction. This obligation is included in the Change Energy Licence Obligations Table.	A	1
117	Condition 6.4.3	Section 11	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.	4	As per obligation 116.	A	1
118	Condition 6.5.1	Section 11	A licensee can only amend the standard form contract with the ERA's approval.	4	As per obligation 116. The control is that the Standard Form Contract (Section 23) notes that any variations must be approved by the ERA.	A	1
119	Condition 4.3.1	Section 11	A licensee and any related body corporate must maintain accounting records that comply with the Australian Accounting Standards, Board Standards or equivalent International Accounting Standards.	4	Change Energy maintained its financial records in compliance with Public Practice Standards as it is a non-reporting entity. It is a private entity reporting to and on behalf of its directors and shareholders. Australian Accounting Standards Board Standards (AASBs) is required for reporting entities. The audit reviewed the Change Energy Financial Statements for 2022/23 and	A	1

No. ⁵	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest; 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating ⁶	Compliance Rating ⁷
					2023/24 that confirmed compliance with the Australian Accounting Standards.		
121	Condition 5.3.2	Section 11	A licensee must comply, and require its auditor to comply, with the ERA's standard audit guidelines for a performance audit.	4	The previous Performance Audit report (March 2022) was accepted by the ERA. This audit will comply with the standard audit guidelines. This obligation is documented in the Change Energy Licence Obligations Table.	A	1
123	Condition 4.4.1	Section 11	In the manner prescribed, a licensee must notify the ERA, if it is under external administration or if there is a significant change in the circumstances that the licence was granted which may affect the licensee's ability to meet its obligations.	4	The CEO confirmed that during the audit period Change Energy was not under external administration and there were no significant changes affecting the Licensee's ability to meet its obligations.	NP	NR
124	Condition 4.5.1	Section 11	A licensee must provide the ERA, in the manner prescribed, with any information that the ERA requires in connection with its functions under the Electricity Industry Act.	3	The previous audit noted a minor non-compliance in regard to the failure to include the applicable Type 2 non-compliances noted in the previous audit in the annual compliance reports. The controls were improved from May 2022. This was resolved in the Compliance Report for 2021/22. As this has been resolved in this audit period, no further recommendation is made. The audit sighted the annual Compliance and Performance reports provided to the ERA for 2021/22, 2022/23 and 2023/24 and confirmed they were provided in the form required and by the due dates except for the Compliance Report 2021/22 which was submitted late (6 Sept. 2022 – due date 31 Aug. 2022). This is	B	2

No. ⁵	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest; 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating ⁶	Compliance Rating ⁷
					<p>considered a minor non-compliance and did not affect customers. The Corporate Calendar has been updated and additional alerts added. This was reported in the 2022/23 Compliance Report.</p> <p>There were no non-compliances reported in the 2023/24 Compliance Report.</p> <p>The control is the BMS Manual and underlying processes and procedures, Corporate Calendar and the Licence Obligation Spreadsheet.</p> <p>Recommendation 1/2024</p> <p><i>As noted above, the Corporate Calendar has been updated, including an email reminder re the due dates for ERA reporting.</i></p>		
125	Conditions 3.8.1 and 3.8.2	Section 11	A licensee must publish any information as directed by the ERA to publish, within the timeframes specified.	4	<p>During the audit period, Change Energy was required to publish the ERL Performance Reporting Datasheets for the reporting years 2021/22, 2022/23 and 2023/24. The CEO confirmed the reports were published within the 7 day time frame from approval by the ERA.</p> <p>There were no non-compliances for this obligation reported in the annual Compliance Reports accepted by the ERA for the audit period.</p> <p>The control is the BMS Manual and underlying processes and procedures, Corporate Calendar and the Licence Obligation Spreadsheet.</p>	A	1

No. ⁵	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest; 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating ⁶	Compliance Rating ⁷
126	Condition 3.7.1	Section 11	All notices must be in writing, unless otherwise specified.	4	The audit confirmed with Change Energy that all notices are provided in writing. Notices viewed included the compliance reports and performance reporting datasheets.	NP	1
Code of Conduct for the Supply of Electricity to Small-Use Customers 2022							
Marketing							
129A	Condition 6.3.1	Code of Conduct Clause 8 <i>(Applicable from 20/2/2023.)</i>	A retailer must ensure that its electricity marketing agents comply with Part 2.	4	The CEO confirmed that in the audit period, Change Energy did not have any marketing agents. Therefore, this obligation is not rated.	NP	NR
130	Condition 6.3.1	Code of Conduct Clause 9(1)	A retailer or electricity marketing agent must ensure that standard form contracts, which are not unsolicited consumer agreements, are entered into according to the manner set out, and the contract is provided as specified, in clause 9(1).	4	The CEO confirmed that in the audit period, Change Energy did not enter into any standard form contracts. Therefore, this obligation is not rated.	NP	NR
131	Condition 6.3.1	Code of Conduct Clause 9(2)	Subject to subclause 9(3), the retailer or electricity marketing agent must give to the customer the specified information in subclause 9(2) no later than on, or with, the customer's first bill.	4	The CEO confirmed that in the audit period, Change Energy did not enter into any standard form contracts. Therefore, this obligation is not rated.	NP	NR
132	Condition 6.3.1	Code of Conduct Clause 10(1)	A retailer or electricity marketing agent must ensure that non-standard contracts, which are not unsolicited consumer agreements, are entered into according to the manner set out,	4	The CEO confirmed that all non-standard contracts (NSCs) entered into were not unsolicited consumer agreements. However, Change Energy's processes considered the signing of the Electricity Supply Agreement as	A	1

No. ⁵	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest; 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating ⁶	Compliance Rating ⁷
			and the contract is provided as specified, in clause 10(1).		<p>the customers' verifiable consent and referenced the requirements of the provision of the contracts as specified in Clause 2.3(1).</p> <p>The controls are:</p> <ul style="list-style-type: none"> • The Account Management and Sales Process specifically refers to the requirement. • Terms and Conditions (NSC) referenced unsolicited Consumer Agreement (Clause 25). • Change Energy has Induction procedures for sales personnel. • Brokers' compliance with the requirement is ensured as Change Energy execute the contracts directly with the customer once the customer accepts their quotation. 		
133	Condition 6.3.1	Code of Conduct Clause 10(2)	A retailer or electricity marketing agent must ensure that the information specified in subclause 10 (2) is provided to the customer before entering into a non-standard contract.	3	<p>The previous audit noted a minor non-compliance that for the duration of the audit period, when entering a NSC (i.e. ESC), the contract did not include a reference to general information on the safe use of electricity in the ESC new contract process. As recommended in the previous audit, the contract was amended in April 2022 (Clause 1 Key Information to Note) to include references to the safe use of electricity, definitions of electricity charges and WP's faults or emergencies 24 hour contact. As this has been resolved, no further recommendation is made. The sub-clauses not complied with in the previous audit period</p>	A	2

No. ⁵	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest; 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating ⁶	Compliance Rating ⁷
					<p>were removed from the Code in February 2023.</p> <p>From discussion with the Business Analyst and review of documentation, the audit confirmed that the required information is given to the customer as part of the introductory pack prior to entering into the contract.</p> <p>The Terms & Conditions (NSC) contained the specified information, including:</p> <ul style="list-style-type: none"> • Cooling off rights and applicable charges if customer rescinds the NSC (Cooling Off Clauses 18.1(b), 25(b) and 28.1, Charges Clauses 18.3 and 28.1) • How a customer may obtain a copy of the Code of Conduct (Clause 7.4). • Details on tariffs, fees, charges (Clause 4) and applicable service levels (Clause 2) • The scope of the Code of Conduct (Clause 1) • That Change Energy must comply with the Code of Conduct (Clause 1) • Safety information (Clause 1) • Change Energy assistance if customer experiences payment difficulties or financial hardship (Clauses 1, 12.4 and 28.1) • How to make an enquiry or complaint to Change Energy (Clause 1, 17 and 22) 		

No. ⁵	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest; 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating ⁶	Compliance Rating ⁷
					<p>The control is the Account Management and Sales Process referenced in the BMS Manual.</p> <p>Brokers compliance with the requirement is via Change Energy as they execute the contracts directly with the customer, once the customer accepted their quotation.</p> <p>Change Energy has induction procedures for sales personnel.</p>		
133A	Condition 6.3.1	Code of Conduct Clause 10(3) <i>(Applicable from 20/2/2023.)</i>	If subclause (4) applies, when a customer enters into a non- standard contract with a retailer, the retailer or an electricity marketing agent must give the information specified in clause 10(3).	4	<p>Sub-clause (4) states that a retailer or electricity marketing agent is not required to give the information set out in subclause (3) to a customer if —</p> <ul style="list-style-type: none"> a) the retailer or an electricity marketing agent has given the information to the customer within the preceding 12 months; or b) the retailer or an electricity marketing agent has informed the customer how the customer may obtain the information and the customer has not requested to be given the information. <p>As Change Energy always provides the specified information in the Terms and Conditions (NSA) of the non-standard contract provided to all customers, this obligation is not rated.</p> <p>The control is the Account Management and Sales Process referenced in the BMS Manual.</p>	A	NR

No. ⁵	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest; 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating ⁶	Compliance Rating ⁷
135	Condition 6.3.1	Code of Conduct Clause 10(5)	Subject to subclause 10(4), a retailer or electricity marketing agent must obtain the customer's verifiable confirmation that the specified information in subclause 10(2), as applicable, has been provided.	3	<p>The previous audit noted a minor non-compliance that for the duration of the audit period, when entering a NSC (i.e. ESC), the contract did not include a reference to general information on the safe use of electricity in the ESC new contract process. As recommended in the previous audit, the contract was amended in April 2022 (Clause 1 Key Information to Note) to include references to the safe use of electricity, definitions of electricity charges and WP's faults or emergencies 24 hour contact. As this has been resolved and includes the customer's verifiable consent, no further recommendation is made. The sub-clauses not complied with in the previous audit period were removed from the Code in February 2023.</p> <p>From discussion with the CEO and review of documentation, the audit confirmed that the customers' consent was obtained to confirm the required information has been given in the introductory pack. The customer consent is checked prior to processing the contract.</p> <p>The control is the Account Management and Sales Process Flow referenced in the BMS Manual.</p>	A	2
137	Condition 6.3.1	Code of Conduct Clause 11(2)	A retailer or electricity marketing agent must provide contact details, including their telephone number, to a customer and ensure that the customer is able to contact the	4	The contact details of Change Energy are published on the website and in the introductory pack. The audit confirmed that customers were able to contact Change Energy during normal business hours of 9am	A	1

No. ⁵	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest; 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating ⁶	Compliance Rating ⁷
			retailer or electricity marketing agent during normal business hours for the purposes of enquiries, verifications and complaints.		to 5pm weekdays. There is also WP's 24-hour emergency number that was available during the audit period. The control is the Account Management and Sales Process referenced in the BMS Manual.		
138	Condition 6.3.1	Code of Conduct Clause 12(1)	A retailer or electricity marketing agent must, on request, provide a customer with the information specified in subclause 12(1).	4	The CEO confirmed that the specified contact numbers would be provided upon request from a customer. There were no requests from customers for the complaints or Ombudsman's telephone number in the audit period. The control is the Account Management and Sales Process referenced in the BMS Manual.	A	NR
139	Condition 6.3.1	Code of Conduct Clause 12(2)	A retailer or electricity marketing agent who meets with a customer face to face must: <ul style="list-style-type: none"> display a clearly visible and legible identity card showing the information specified in subclause 12(2)(a); and provide the written information specified in subclause 12(2)(b) as soon as practicable following a request by the customer. 	4	The CEO noted there were limited face to face meetings during the audit period for the purposes of marketing. The CEO confirmed the BMS Manual and training was provided to all Change Energy sales employees to ensure they: <ul style="list-style-type: none"> wear a clearly visible and legible identity card showing first name, photograph, name of retailer for whom the contact was made on behalf of (note in relation to brokers their marketing ID) provide the written information first name, name of retailer for whom the contact was made on behalf of (note in relation to brokers their marketing ID), complaints number and ABN of Change Energy and the electricity ombudsman telephone number. 	A	1

No. ⁵	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest; 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating ⁶	Compliance Rating ⁷
					The requirements for identification and the information to be provided in writing are stated in the Sales Induction Form completed by sales staff.		
140	Condition 6.3.1	Code of Conduct Clause 13	A retailer or electricity marketing agent who visits a person's premises for the purposes of marketing must comply with any clearly visible signs indicating that canvassing is not permitted at the premises, or no advertising is to be left at the premises.	4	<p>The obligation for employees to comply with any clearly visible signs that indicate that canvassing is not permitted, or that no advertising material is to be left at the premises is included and made apparent to Change Energy employees upon conducting the sales training.</p> <p>The CEO confirmed Change Energy adhered to any requirements restricting canvassing or advertising signs. Further, all sales personnel were made aware of their obligations and were compliant with any clearly visible signs indicating that canvassing is not permitted at the premises, or no advertising is to be left at the premises.</p> <p>There were no complaints received in the audit period.</p> <p>The control is the Sales Induction Form completed by sales staff.</p>	A	1
141	Condition 6.3.1	Code of Conduct Clause 2.9 <i>(Applicable to 6/2/2022)</i>	An electricity marketing agent must keep a record of complaints from customers or persons who are contacted by, or on behalf of, the electricity marketing agent for the purposes of marketing; and provide the electricity ombudsman with all of the information that it has relating to a complaint, within 28	4	<p>The CEO confirmed they have not used any marketing agents in the audit period.</p> <p>However, brokers were utilised and there were no instances during the audit period where electricity marketing agent or broker complaints were made. As such compliance with the requirements could not be rated.</p>	NP	NR

No. ⁵	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest; 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating ⁶	Compliance Rating ⁷
			days of receiving a request for that information.				
142	Condition 6.3.1	Code of Conduct Clause 2.10 <i>(Applicable to 6/2/2022)</i>	An electricity marketing agent must keep a record, or other information, required under the Code for at least 2 years after the last time that a customer or person was contacted by, or on behalf of, the electricity marketing agent, or after receipt of the last contact from, or on behalf of, the electricity marketing agent, whichever is later.	4	The CEO confirmed that there were no marketing agents engaged during the audit period and brokers were aware of their requirements in relation to retentions of records.	NP	NR
Connection							
143	Condition 6.3.1	Code of Conduct Clause 18(1)	If a retailer agrees to sell electricity to a customer or arrange for the connection of the customer's supply address, the retailer must forward the customer's request for the connection to the distributor.	4	The audit confirmed that customer requests for electricity supply are forwarded to the distributor, Western Power (WP) upon receipt of a signed Electricity Supply Contract (ESC). The Commercial Terms and the Terms & Conditions (NSC) specified the contract start date or as permitted by law. There have been no complaints from customers associated with new connection requests not being submitted in a timely manner. The process is documented in the Account Management and Sales Process and referenced in the BMS Manual.	A	1

No. ⁵	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest; 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating ⁶	Compliance Rating ⁷
144	Condition 6.3.1	Code of Conduct Clause 18(2)	A retailer must forward the customer's request for connection to the distributor that same day, if the request is received before 3pm on a business day; or the next business day if the request is received after 3pm or on a weekend or public holiday.	3	<p>The audit confirmed that during the audit period, Change Energy forwarded connection requests to the distributor WP via the WP portal on receipt of a signed ESC. The Commercial Terms and the Terms & Conditions (NSC) specified the contract start date or as permitted by law.</p> <p>There have been no complaints from customers associated with new connection requests not being submitted in a timely manner.</p> <p>The process is documented in the Account Management and Sales Process and referenced in the BMS Manual.</p>	A	1
Billing							
145	Condition 6.3.1	Code of Conduct Clause 19(1)	A retailer must issue a bill at least once every 100 days except for the circumstances specified in subclause 19(2).	4	<p>The audit confirmed that the billing system is set up to issue bills on monthly cycle.</p> <p>Review of a sample of invoices for 30 customers in the audit period out of 197 customers (15% of customers) confirmed the bills are issued monthly.</p> <p>The procedure is documented in BMS Manual (Section 8.1 Billing) and the Change Energy Billing Process checklist.</p>	A	1
146	Condition 6.3.1	Code of Conduct clause 4.2(1)	For the purposes of subclause 4.1(a)(ii), a retailer has given a customer notice if, prior to placing a customer on a shortened billing cycle, the retailer advises the	4	<p>The Business Analyst confirmed that no customers were placed on a shortened billing cycle.</p> <p>The procedure is documented in BMS Manual (Section 8.1 Billing).</p>	A	NR

No. ⁵	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest; 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating ⁶	Compliance Rating ⁷
		<i>(Applicable to 19/2/2023)</i>	customer of the information specified in subclause 4.2(1).				
146A	Condition 6.3.1	Code of Conduct Clause 20(1) <i>(Applicable from 20/2/2023.)</i>	A retailer must not place a customer on a shortened billing cycle unless subclause 20(2) applies.	4	The Business Analyst confirmed that no customers were placed on a shortened billing cycle. The procedure is documented in BMS Manual (Section 8.1 Billing).	A	NR
148	Condition 6.3.1	Code of Conduct Clause 20(3)	A retailer must give a customer notice with the information specified in 20(3), within 10 business days after placing the customer on a shortened billing cycle under subclause 20(2).	4	The Business Analyst confirmed that no customers were placed on a shortened billing cycle. The procedure is documented in BMS Manual (Section 8.1 Billing).	A	NR
149	Condition 6.3.1	Code of Conduct Clause 20(4)	A retailer must ensure that a shortened billing cycle under subclause 20(2) must be at least 10 business days.	4	As per obligation 148.	A	NR
150	Condition 6.3.1	Code of Conduct Clause 20(5)	On request, a retailer must return a customer who is subject to a shortened billing cycle, under subclause 20(2), to the billing cycle that previously applied if the customer has paid 3 consecutive bills by the due date.	4	As per obligation 148.	A	NR
151	Condition 6.3.1	Code of Conduct Clause 20(6)	A retailer must inform a customer, who is subject to a shortened billing cycle, under subclause 20(2), at least every 3 months about the conditions upon which the customer can, upon	4	As per obligation 148.	A	NR

No. ⁵	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest; 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating ⁶	Compliance Rating ⁷
			request, be returned to the previous billing cycle under subclause 20(6).				
152	Condition 6.3.1	Code of Conduct clause 4.3(1) <i>(Applicable to 19/2/2023)</i>	Notwithstanding clause 4.1, on receipt of a request by a customer, a retailer may provide the customer with a bill that reflects a bill-smoothing arrangement with respect to any 12- month period.	4	The Business Analyst confirmed that no customer requests for a bill smoothing arrangement were received over the audit period.	NP	NR
153	Condition 6.3.1	Code of Conduct clause 4.3(2) <i>(Applicable to 19/2/2023)</i>	If a retailer provides a customer with a bill under a bill-smoothing arrangement, the retailer must ensure that the conditions specified in subclause 4.3(2) are met.	4	As per obligation 152.	NP	NR
154	Condition 6.3.1	Code of Conduct clause 4.4 <i>(Applicable to 19/2/2023)</i>	A retailer must issue a bill to a customer at the customer's supply address, unless the customer has nominated another address or an electronic address.	4	Review of a sample of invoices for 30 customers in the audit period out of 197 customers (15% of customers) confirmed the bills are sent to the address nominated by the customer being the supply address, PO box where nominated or email address. The procedure is documented in BMS Manual (Section 8.1 Billing) and the Change Energy Billing Process checklist.	A	1
155	Condition 6.3.1	Code of Conduct clause 4.5(1)	A retailer must include the minimum prescribed information in subclause 4.5(1) on a customer's bill, unless the customer agrees otherwise.	3	The previous audit noted a minor non-compliance as the customer bills did not reflect the Approved Payment Methods as agreed in the Terms and Conditions (NSU) and Commercial Terms. For example, the	A	2

No. ⁵	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest; 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating ⁶	Compliance Rating ⁷
		<i>(Applicable to 19/2/2023)</i>			<p>BPAY option was not included on customer bills. As this was resolved from 1 April 2022 when the Commercial Terms was amended to remove BPAY, no further recommendation is made.</p> <p>Review of a sample of invoices for 30 Customers in the audit period out of 197 customers (15% of customers) confirmed the minimum information has been provided.</p> <p>Change Energy does not offer any concessions and therefore there is no statement regarding concessions available on the customer's bill.</p> <p>Standard bill templates are used that comply with the obligation. The Commercial Terms referenced payment options as EFT/Direct Debit/Credit Card.</p>		
155A	Condition 6.3.1	Code of Conduct Clause 21(1) <i>(Applicable to 19/2/2023)</i>	In addition to any information required to be included on a customer's bill under another provision of this Code, a retailer must include the information set out in subclauses 21(2), (3), (4), (5) and (6).	4	<p>Review of a sample of invoices for 30 customers in the audit period out of 197 customers (15% of customers) confirmed the minimum information has been provided.</p> <p>Change Energy does not offer any concessions and therefore there is no statement regarding concessions available on the customer's bill.</p> <p>Standard bill templates are used that comply with the obligation. The Commercial Terms referenced payment options as EFT/Direct Debit/Credit Card.</p>	A	1

No. ⁵	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest; 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating ⁶	Compliance Rating ⁷
156	Condition 6.3.1	Code of Conduct Clause 21(9)	If a retailer identifies and 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.	4	<p>The audit confirmed by review of a sample of 30 invoices that customers with historical debt are advised of this on each bill. The required information is part of the standard billing templates.</p> <p>The procedure for overdue debts is documented in the BMS Manual (Section 8.3 Collections) including payment plans.</p>	A	1
157	Condition 6.3.1	Code of Conduct clause 4.6 <i>(Applicable to 19/2/2023)</i>	<p>Subject to clauses 4.3 and 4.8, a retailer must base a customer's bill on the following:</p> <ul style="list-style-type: none"> the distributor's or metering agent's reading of the meter at the customer's supply address; customer's reading of the meter in the circumstances specified in subclause 4.6(1)(b the); or if the connection point is a Type 7 connection point, the procedure is set out in the metrology procedure or Metering Code, or as set out in any applicable law. 	4	<p>The audit reviewed a sample of 30 invoices and confirmed they were based on meter readings at the customers' supply address. Meter readings are provided by Western Power (WP).</p> <p>The BMS Manual states that Change Energy will only bill customers on meter data provided by WP. If estimated data is provided, this will be used and then subsequently adjusted to actual meter readings. (Section 8.1 Billing)</p>	A	1
157A	Condition 6.3.1	Code of Conduct Clause 22(1) <i>(Applicable from 20/2/2023)</i>	A retailer must base a customer's bill on the criteria specified in 22(1).	4	<p>The audit reviewed a sample of 30 invoices bills and confirmed they were based on energy data provided for the relevant meter at the customer's supply address provided by the distributor (as per criteria 22(1) of the Code.</p> <p>The BMS Manual states that Change Energy will only bill customers on meter data provided</p>	A	1

No. ⁵	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest; 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating ⁶	Compliance Rating ⁷
					by WP. If estimated data is provided, this will be used and then subsequently adjusted to actual meter readings. (Section 8.1 Billing)		
157B	Condition 6.3.1	Code of Conduct Clause 22(2) <i>(Applicable from 20/2/2023)</i>	A bill will be taken to comply with subclause 21 (1)(a) if the bill reflects a smoothing or similar arrangement that has been entered into between the retailer and the customer.	4	The Business Analyst confirmed that no customer requests for a bill smoothing arrangement were received over the audit period.	NP	NR
158	Condition 6.3.1	Code of Conduct Clause 22(3)	If a retailer is required to comply with subclause 22(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.	4	The audit confirmed that the billing system is set up to issue bills on monthly cycles. Meter readings are provided by Western Power (WP). The BMS Manual states that Change Energy will only bill customers on meter data provided by WP. (Section 8.1 Billing)	A	1
158A	Condition 6.3.1	Code of Conduct Clause 22(4) <i>(Applicable from 20/2/2023)</i>	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 22(1)(c).	4	The Business Analyst and sample testing of 30 invoices in the audit period confirmed that all billing is based on meter readings. The billing method based on meter readings or estimations is stated in the Terms & Conditions (NSC) (Sections 5 and 6). The BMS Manual states that Change Energy will only bill customers on meter data provided by WP. If estimated data is provided, this will be used and then subsequently adjusted to actual meter readings. (Section 8.1 Billing).	A	1

No. ⁵	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest; 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating ⁶	Compliance Rating ⁷
159	Condition 6.3.1	Code of Conduct clause 4.8.1 <i>(Applicable to 19/2/2023)</i>	If a retailer is unable to reasonably base a bill on a reading of the meter, a retailer must give the customer an estimated bill.	4	<p>The Business Analyst confirmed that there were some bills issued in the audit period, based on estimated meter readings provided by Western Power.</p> <p>The audit confirmed by review of an estimated bill that they include reference to the “reading type” as “estimated”.</p> <p>The BMS Manual states that Change Energy will only bill customers on meter data provided by WP. If estimated data is provided, this will be used and then subsequently adjusted to actual meter readings. (Section 8.1 Billing)</p>	A	1
160	Condition 6.3.1	Code of Conduct Clause 23(1)	If a retailer has based a customer’s bill on an estimation, a retailer must clearly specify on the bill the information required under subclause 23(1).	3	<p>The Business Analyst confirmed that there were some bills issued in the audit period, based on estimated meter readings provided by Western Power.</p> <p>The audit confirmed by review of 2 estimated bills that they include reference to the “reading type” as “estimate”. However, the bills did not include the following information required under subclause 23(1):</p> <p><i>“b) the retailer will provide to the customer on request —</i></p> <ul style="list-style-type: none"> <i>(i) the basis of the estimation; and</i> <i>(ii) the reason for the estimation; and</i> <i>(c) the customer may request —</i> <i>(i) a verification of energy data; and</i> <i>(ii) a meter reading. “</i> 	B	2

No. ⁵	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest; 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating ⁶	Compliance Rating ⁷
					<p>Recommendation 2/2024</p> <p>The “Important Information” section on bills should include a statement that where the bill is based on an estimate, Change Energy will provide to the customer on request the basis of the estimation and the reason for the estimation; and the customer may request a verification of energy data and a meter reading.</p> <p>The procedure is documented in:</p> <ul style="list-style-type: none"> • The BMS Manual (Section 8.1 Billing)) • Terms and Conditions (NSC) refers to the requirement (Clause 5.1) <p>The Welcome Letter issued by Change Energy through the new customer process explained the estimated and actual data and the adjustment process.</p>		
161	Condition 6.3.1	Code of Conduct Clause 23(2)	On request, a retailer must provide to a customer of the basis and the reason for the estimation.	4	<p>The Business Analyst confirmed that Change Energy did not receive any customer requests with respect to estimation over the audit period.</p> <p>The required information is documented in the Terms and Conditions (NSC) – Section 5.1 Metering.</p>	A	NR
162	Condition 6.3.1	Code of Conduct clause 4.9 <i>(Applicable to 19/2/2023)</i>	In accordance with clause 4.19, 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	4	As Western Power replaces estimated meter readings with actuals, Change Energy reflects this on customer bills with the necessary adjustments.	A	1

No. ⁵	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest; 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating ⁶	Compliance Rating ⁷
			to take account of the actual meter reading.		The required information re adjustments is documented in the Terms and Conditions (NSC) – Section 5.1 Metering.		
163	Condition 6.3.1	Code of Conduct Clause 24(2)	If a customer satisfies the requirements specified in subclause 24(1), a retailer must use its best endeavours to replace an estimated bill with a bill based on an actual reading.	4	The Business Analyst confirmed that Change Energy did not estimate a customer's bill due to restricted meter access over the audit period. Change Energy liaised with both the customer and Western Power to ensure the meter was read on a monthly basis.	NP	NR
164	Condition 6.3.1	Code of Conduct clause 4.11(1) <i>(Applicable to 19/2/2023)</i>	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.	4	The Business Analyst confirmed that during the audit period, there was one Customer request for testing of meters. Change Energy communicated with WP via the WP portal to arrange the meter testing by Western Power. There is an escalation process to follow up the response There were no complaints requesting meter testing in the audit period. This procedure is documented in the BMS Manual (Section 8.1 Billing).	A	1
165	Condition 6.3.1	Code of Conduct clause 4.11(2) <i>(Applicable to 19/2/2023)</i>	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.	4	The Business Analyst confirmed that meter tests completed during the audit period were not found to be defective. Results of the meter tests were provided. This procedure is documented in the BMS Manual (Section 8.1 Billing).	A	NR

No. ⁵	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest; 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating ⁶	Compliance Rating ⁷
166	Condition 6.3.1	Code of Conduct Clause 25(2)	If a retailer offers alternative tariffs and a customer meets the circumstances in subclause 25(1)(a) and (b), the retailer must transfer the customer to the other tariff within 10 business days of the customer satisfying subclause 25(1)(b).	4	The CEO confirmed that Change Energy does not offer alternative tariffs. There is only one tariff offered in the Standard Form Contract, also referred to in the non-standard contract. This obligation is documented in the BMS Manual (Section 7.2 Customer Pricing).	NP	NR
166A	Condition 6.3.1	Code of Conduct Clause 25(3) <i>(Applicable from 20/2/2023)</i>	If a customer transfers from one tariff to another under clause 25, the effective date is as subscribed under subclause 25(3).	4	The CEO confirmed that Change Energy does not offer alternative tariffs.	NP	NR
167	Condition 6.3.1	Code of Conduct Clause 26(2)	If a customer is no longer eligible to receive a tariff, a retailer must notify the customer prior to changing the customer to another tariff.	4	The CEO confirmed that Change Energy does not offer alternative tariffs.	NP	NR
168	Condition 6.3.1	Code of Conduct clause 4.14(1) <i>(Applicable to 19/2/2023)</i>	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.	4	The Business Analyst confirmed that any requests for final bills are entered into the Change Energy portal (CRM) and uploaded to the WP portal. The audit reviewed a sample of 5 requests for final bills and confirmed the final bills were issued per the customers' request. This procedure is documented in the BMS Manual (section 8.5 Final Bills and Account Closure).	A	1
169	Condition 6.3.1	Code of Conduct clause 4.14(2)	Subject to subclause 4.14(3), if a customer's account is in credit at the time of account closure, a retailer must, in accordance with the	4	The Business Analyst confirmed that if a customers' account is in credit at the time of closure, the customer is requested whether to transfer the credit to another account the	A	NR

No. ⁵	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest; 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating ⁶	Compliance Rating ⁷
		<i>(Applicable to 19/2/2023)</i>	customer's instructions, transfer the amount of credit to another account that the customer has with the retailer or a bank account nominated by the customer, within 12 business days or other agreed time.		customer has, or will have, or a bank account nominated by the customer, and this is paid within 12 business days of receiving the instructions or other such time as agreed with the customer. There were no small use customers with a credit balance on closure. This procedure is documented in the BMS Manual (section 8.5 Final Bills and Account Closure).		
170	Condition 6.3.1	Code of Conduct clause 4.14(3) <i>(Applicable to 19/2/2023)</i>	If a customer's account is in credit at the time of account closure and the customer owes a debt to a retailer, the retailer may use that credit to offset the debt owed to the retailer by giving the customer written notice. If any amount remains after the set off, the retailer must ask the customer for instructions to transfer the remaining amount in accordance with subclause 4.14(2).	4	The Business Analyst confirmed that there have been no accounts in credit where a debt is also owed by the customer, in the audit period. Therefore, no set offs occurred. This procedure is documented in the BMS Manual (section 8.5 Final Bills and Account Closure).	A	NR
171	Condition 6.3.1	Code of Conduct Clause 27(1)	If a customer, after receiving a bill, disputes the amount to be paid, the retailer must review the bill on request by the customer, subject to the customer paying: <ul style="list-style-type: none"> • that portion of the bill under review that the customer and the retailer agree is not in dispute; or • an amount equal to the average amount of the customer's bill over the 	4	The Business Analyst confirmed that bill reviews for small use customers have been completed when requested. No formal reviews only questions eg consumption or tariff increases based on WP charges. This procedure is documented in the BMS Manual (Section 8.2 Bill Review).	A	NR

No. ⁵	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest; 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating ⁶	Compliance Rating ⁷
			previous 12 months (excluding the bill in dispute).				
172	Condition 6.3.1	Code of Conduct Clause 27(2)(a)	<p>If a retailer has reviewed a customer's bill and is satisfied that the bill is correct, the retailer may require the customer to pay the amount outstanding (if any).</p> <p>The retailer must advise the customer that the customer may request for a meter test and also the existence and operation of the retailer's standard complaints and dispute resolution procedures and details about making a complaint to the electricity industry ombudsman.</p>	4	<p>The Business Analyst confirmed that no bill reviews for small use customers have been requested.</p> <p>There were no complaints requiring meter testing recorded in the Customer Complaints folder for the audit period.</p> <p>This procedure is documented in the BMS Manual (Section 8.2 Bill Review).</p>	A	NR
173	Condition 6.3.1	Code of Conduct Clause 27(2)(b)	<p>If a retailer has reviewed a customer's bill and is satisfied that the bill is incorrect, the retailer must comply with clause 29 or 30 as the case requires and may require the customer to pay the amount (if any) of the bill that is outstanding.</p>	4	<p>The Business Analyst confirmed that no bill reviews for small use customers have been requested.</p> <p>There was one complaint in the Complaint Register for the audit period where the customer was doing a transfer of contract name. This was rectified same day prior to their email.</p> <p>This procedure is documented in the BMS Manual (Section 8.2 Bill Review).</p>	A	NR
174	Condition 6.3.1	Code of Conduct Clause 27(3)	<p>A retailer must inform a customer of the outcome of the review of a bill as soon as practicable after it is completed.</p>	4	<p>The Business Analyst confirmed that there were no formal requests for bill review in the audit period. There were enquiries and these are actioned upon receipt.</p>	A	NR

No. ⁵	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest; 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating ⁶	Compliance Rating ⁷
					This procedure is documented in the BMS Manual (Section 8.2 Bill Review).		
175	Condition 6.3.1	Code of Conduct Clause 27(4)	If a retailer has not informed a customer of the outcome of the review of a bill within 20 business days from the date of receipt of the request for review, the retailer must notify the customer with notification of the status of the review as soon as practicable after the expiration of that period.	4	The Business Analyst confirmed that no bill reviews for small use customers have been requested. There was one complaint in the Customer Complaint folder for the audit period re billing to the correct customer's name. This was resolved within one business day. This procedure is documented in the BMS Manual (Section 8.2 Bill Review).	A	NR
175A	Condition 6.3.1	Code of Conduct Clause 28(1) <i>(Applicable from 20/2/2023)</i>	If a customer, after receiving a bill, requests that the energy data be checked or the meter be tested, the retailer must arrange for a check of the energy data or testing of the meter (as the case requires).	4	The Business Analyst confirmed that there were no formal requests for bill review in the audit period. There were enquiries and these are actioned upon receipt. This procedure is documented in the BMS Manual (Section 8.2 Bill Review).	A	NR
175B	Condition 6.3.1	Code of Conduct Clause 28(3) <i>(Applicable from 20/2/2023)</i>	If the energy data is checked and found to be incorrect or the meter is tested and found to be defective, the retailer must refund any payment made under subclause 28(2).	4	The Business Analyst confirmed that there were no formal requests for bill review in the audit period. There were enquiries and these are actioned upon receipt. This procedure is documented in the BMS Manual (Section 8.2 Bill Review).	A	NR

No. ⁵	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest; 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating ⁶	Compliance Rating ⁷
176	Condition 6.3.1	Code of Conduct Clause 29(1)	If a retailer proposes to recover an amount undercharged a retailer must do so in the manner specified in subclause 29(1).	4	The Business Analyst confirmed there were undercharges and there were no complaints recorded in the Customer Complaints folder for undercharges in the audit period. This procedure is documented in the BMS Manual (Section 8.2 Bill Review).	A	NR
177	Condition 6.3.1	Code of Conduct Clause 30(1)	<p>If a customer (including a customer who has vacated the supply address) has been overcharged the retailer must:</p> <ul style="list-style-type: none"> • 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 for the credit or repayment of the amount. 	4	The Business Analyst confirmed there were no complaints for overcharges and there were no complaints recorded in the Customer Complaints folder for overcharges in the audit period. This procedure is documented in the BMS Manual (Section 8.2 Bill Review).	A	NR
178	Condition 6.3.1	Code of Conduct Clause 30(2)	If a retailer receives instruction under subclause 30(1), the retailer must deal with the amount overcharged in accordance with the customer's instructions within 12 business days after receiving the instructions.	4	As per obligation 177.	A	NR
179	Condition 6.3.1	Code of Conduct Clause 30(3)	If a retailer does not receive instructions under subclause 30(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.	4	As per obligation 177.	A	NR

No. ⁵	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest; 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating ⁶	Compliance Rating ⁷
180	Condition 6.3.1	Code of Conduct clause 4.18(6) <i>(Applicable to 19/2/2023)</i>	Where the amount overcharged is less than \$100, a retailer may proceed to deal with the matter as outlined in subclause 4.18(6).	4	As per obligation 177.	A	NR
181	Condition 6.3.1	Code of Conduct Clause 30(6)	Despite subclauses 30(1) to (5), 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 overcharged to set-off the debt.	4	As per obligation 177.	A	NR
181A	Condition 6.3.1	Code of Conduct Clause 30(7) <i>(Applicable from 20/2/2023)</i>	Subclause 30(6) does not apply if the customer is a customer experiencing financial hardship.	4	As per obligation 177.	A	NR
181B	Condition 6.3.1	Code of Conduct Clause 30(8) <i>(Applicable from 20/2/2023)</i>	If there remains an amount in credit after a set-off under subclause 30(6), the retailer must deal with the amount in accordance with subclauses 30(1) to (4) (depending on the amount that remains in credit).	4	As per obligation 177.	A	NR

No. ⁵	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest; 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating ⁶	Compliance Rating ⁷
182	Condition 6.3.1	Code of Conduct clause 4.19(1) <i>(Applicable to 19/2/2023)</i>	If a retailer proposes to recover an amount of an adjustment which does not arise due to any act or omission of a customer, the retailer must comply with the requirements specified in subclause 4.19(1).	4	. The Business Analyst confirmed there were no undercharges in the audit period This procedure is documented in the BMS Manual (Section 8.1 Billing and Section 8.2 Bill Review).	A	NR
183	Condition 6.3.1	Code of Conduct clause 4.19(2) <i>(Applicable to 19/2/2023)</i>	If the meter is read under either clause 4.6 or clause 4.3(2)(d), and the amount of the adjustment is an amount owing to the customer, the retailer must: <ul style="list-style-type: none"> • use its best endeavours to inform the customer within 10 business days; and • subject to subclauses 4.19(5) and 4.19(7), ask the customer for instructions about the repayment of the amount. 	4	As Western Power replaces estimated meter readings with actuals, Change Energy reflects this on customer bills with the necessary adjustments. This procedure is documented in the BMS Manual (Section 8.1 Billing).	A	1
183A	Condition 6.3.1	Code of Conduct Clause 31(1) <i>(Applicable from 20/2/2023)</i>	If a customer requests the retailer to arrange for the preparation and issue 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.	4	The Business Analyst confirmed that request for final bills are input to the WP portal to request a final meter reading. This procedure is documented in the BMS Manual (Section 8.1 Billing).	A	1

No. ⁵	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest; 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating ⁶	Compliance Rating ⁷
183B	Condition 6.3.1	Code of Conduct Clause 31(2) <i>(Applicable from 20/2/2023)</i>	Unless subclause 31(4) applies, if a customer's account is in credit at the time of the account closure, a retailer must, at the time of the final bill, ask the customer for instructions to transfer the credit amount either to another account the customer has or will have with the retailer, or a bank account nominated by the customer.	4	The Business Analysts confirmed there were no small use customers with credit balances at the time of account closure. This procedure is documented in the BMS Manual (Section 8.1 Billing).	A	NR
183C	Condition 6.3.1	Code of Conduct Clause 31(3) <i>(Applicable from 20/2/2023)</i>	The retailer must, in accordance with the customer's instructions under subclause 31(2), transfer the amount of the credit within 12 business days after receiving the instructions or another period agreed with the customer.	4	As per obligation 183B.	A	NR
183D	Condition 6.3.1	Code of Conduct Clause 31(4) <i>(Applicable from 20/2/2023)</i>	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 the credit to set-off the debt.	4	As per obligation 183B.	A	NR
183E	Condition 6.3.1	Code of Conduct Clause 31(5) <i>(Applicable from 20/2/2023)</i>	If after a set-off under subclause 31(4), there remains an amount of credit, the retailer must deal with the amount in accordance with subclauses (2) and (3).	4	As per obligation 183B.	A	NR

No. ⁵	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest; 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating ⁶	Compliance Rating ⁷
184	Condition 6.3.1	Code of Conduct Clause 4.19(3) <i>(Applicable to 19/2/2023)</i>	If a retailer receives instructions under subclause 4.19(2), the retailer must pay the amount in accordance with the customer's instructions within 12 business days of receiving the instructions.	4	The Business Analyst confirmed there were no such instructions received in the audit period. This procedure is documented in the BMS Manual (section 8.1 Billing).	A	NR
184A	Condition 6.3.1	Code of Conduct Clause 32(1) <i>(Applicable from 20/2/2023)</i>	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 contract to choose to receive bills, by post as paper bills or by email sent to an email address provided by the customer.	4	The Business Analyst confirmed there are no customers on standard contracts so this obligation is not rated.	NP	NR
185	Condition 6.3.1	Code of Conduct Clause 4.19(4) <i>(Applicable to 19/2/2023)</i>	If a retailer does not receive instructions under subclause 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.	4	As per obligation 183..	A	1
186	Condition 6.3.1	Code of Conduct Clause 4.19(7) <i>(Applicable to 19/2/2023)</i>	A retailer may, after notifying the customer in writing, use an amount of an adjustment to set off that customer's debt owed to the retailer, provided that the customer is not a residential customer in payment difficulties or financial hardship. If, after the set off, there remains an amount of credit, the retailer must	4	As per obligation 183.	A	1

No. ⁵	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest; 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating ⁶	Compliance Rating ⁷
			deal with that amount in accordance with subclause 4.19(2) or, if the amount is less than \$100, subclause 4.19(5).				
Payment							
187	Condition 6.3.1	Code of Conduct Clause 33	The date by which a bill must be paid must not be earlier than 12 business days from the bill issue date.	4	The audit confirmed by review of a sample of invoices for 30 customers in the audit period out of 197 customers (15% of customers) that the due date on the bill is at least 12 days from the date issued. This obligation is documented in the BMS Manual (section 8.1 Billing).	A	1
188	Condition 6.3.1	Code of Conduct Clause 34(1)	A retailer must accept payment for a bill prescribed in subclause 34(1).	3	The previous audit noted a minor non-compliance as the customer bills did not reflect the Approved Payment Methods as agreed in the Terms and Conditions (NSU) and Commercial Terms. For example, the BPAY option was not included on customer bills. As this was resolved from 1 April 2022 when the Commercial Terms was amended to remove BPAY, no further recommendation is made. Review of a sample of invoices for 30 customers in the audit period out of 197 customers (15% of customers) confirmed the payment methods include: <ul style="list-style-type: none"> • EFT • Direct Debit; 	A	2

No. ⁵	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest; 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating ⁶	Compliance Rating ⁷
					<ul style="list-style-type: none"> • Credit Card via Internet; and • Telephone by means of credit card or debit card. <p>This obligation is documented in the Application and Commercial Terms.</p>		
189	Condition 6.3.1	Code of Conduct Clause 5.3	Prior to commencing a direct debit facility, a retailer must obtain a customer's verifiable consent and agree with the customer the date of commencement of the facility and the frequency of the direct debits.	4	<p>The Business Analyst advised that, prior to the direct debit facility commencing, Change Energy 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. The invoices require the customer to phone Change Energy to set up a direct debit by completing the direct debit application form with the commencement date and frequency.</p> <p>The audit reviewed a sample of 5 direct debit invoices and confirmed the Direct Debit Request forms including the commencement date and billing frequency were completed and signed by the customer.</p> <p>This procedure is documented in the BMS Manual (Section 8.3 Collections).</p>	A	1
190	Condition 6.3.1	Code of Conduct Clause 35(1) to (3)	A retailer must accept payment in advance from a customer. This will not require a retailer to credit any interest to the amounts paid in advance. The amount of \$20 is the minimum amount that a retailer is required to accept from a customer (although a retailer may accept a lower amount if it thinks fit).	4	The Business Analyst confirmed that no customers have requested Change Energy to receive payments in advance over the audit period.	NP	NR

No. ⁵	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest; 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating ⁶	Compliance Rating ⁷
190A	Condition 6.3.1	Code of Conduct Clause 35(4) to (6) <i>(Applicable from 20/2/2023)</i>	A retailer may determine an amount (a maximum credit amount) that a customer's account may be in credit and must publish the amount on its website. The maximum credit amount must not be less than \$100.	4	The Business Analyst confirmed that Change Energy does not set a limit on the credit amount in a customer's account. Therefore, this is not published on the website.	NP	NR
191A	Condition 6.3.1	Code of Conduct Clause 36 <i>(Applicable from 20/2/2023)</i>	A retailer must redirect a customer's bill to a different address (including an email address or a different email address) on the customer's request and at no charge.	4	The Business Analyst confirmed that any redirection of bills to a different address are input to the CRM with email confirmation to the customer and at no charge. This procedure is documented in the BMS Manual (Section 8.1 Billing).	A	1
197	Condition 6.3.1	Code of Conduct Clause 38(1)	A retailer must not require a customer, who has vacated a supply address, to pay for electricity consumed at the customer's supply address in the circumstances specified in subclause 38(1).	4	The Business Analysts confirmed that there were no instances of Change Energy requiring a customer to pay for electricity after being notified of vacating their supply address. As soon as a customer advises Change Energy, the NMI is detached from the customer account with the customer no longer being responsible for electricity consumed through that NMI. The final bill is issued. This procedure is documented in the BMS Manual (section 8.5 Final Bills and Account Closure).	A	NR
198	Condition 6.3.1	Code of Conduct Clause 38(2)	If a customer reasonably demonstrates to a retailer that the customer was evicted or otherwise	4	There were no instances of customers being evicted or required to vacate a supply address over the audit period.	A	NR

No. ⁵	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest; 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating ⁶	Compliance Rating ⁷
			required to vacate the supply address, the retailer must not require the customer to pay for electricity consumed at that supply address from the date the customer gave the notice to the retailer		This procedure is documented in the BMS Manual (section 8.5 Final Bills and Account Closure).		
199	Condition 6.3.1	Code of Conduct Clause 38(4)	Despite subclauses 38(1) and (2), a retailer must not require a previous customer to pay for electricity consumed at the supply address in the circumstances specified in subclause 38(4).	4	The Business Analyst confirmed that customers have not paid for electricity from the date a new contract has been entered into for supply at that address to a new customer or if the supply at that address has been transferred to a new retailer or the supply address is disconnected.	NP	NR
201	Condition 6.3.1	Code of Conduct Clause 39(2)	A retailer must not recover, or attempt to recover, a debt from a person relating to a supply address other than the customer who the retailer has, or had, entered into a contract for the supply of electricity to that supply address.	4	The Business Analyst confirmed that there were no actions for recovery of debts from customers were commenced in the audit period.	NP	NR
201A	Condition 6.3.1	Code of Conduct Clause 39(3)	A retailer may transfer one customer's debt to another customer if requested by the customer owing the debt, if the retailer obtains the other customer's verifiable consent to the transfer.	4	The Business Analyst confirmed that no request for transfer of debt to another customer was received in the audit period.	NP	NR

No. ⁵	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest; 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating ⁶	Compliance Rating ⁷
Payment Assistance							
228	Condition 6.3.1	Code of Conduct, clause 47	A retailer must consider any reasonable request for alternative payment arrangements from a business customer who is experiencing payment difficulties.	4	<p>The Business Analyst confirmed that Change Energy has considered all payment arrangement requests from customers experiencing payment difficulties during the audit period. These were resolved by additional times to pay and/or payment plans. There have been no complaints re payment arrangements recorded in the Customer Complaints folder in the audit period.</p> <p>The procedures are documented in BMS Manual (Section 8.3 Collections) and the Customer Billing and Disconnection, Reconnection Process.</p>	A	1
Disconnection & Interruption							
229	Condition 6.3.1	Code of Conduct, clause 48	Before arranging for a disconnection of a customer's supply address for failure to pay a bill, a retailer must give the customer a written notice (a reminder notice), which contains the information specified in subclause 48(1)(a), not less than 15 business days from the dispatch date of the bill. The retailer must use its best endeavours to contact the customer to advise of the proposed disconnection and give the customer a disconnection warning, in the manner and timeframes specified in subclause 48(1)(c).	4	<p>The Business Analyst confirmed there were no disconnections due to failure to pay a bill in the audit period. In all cases, reminder notices have been issued and payments received or payment plan agreed. The audit sighted examples of reminder notices.</p> <p>The procedure is documented in the BMS Manual (Section 8.4 Disconnections and Reconnections).</p>	A	NR

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230	Condition 6.3.1	Code of Conduct, clause 49(a)	A retailer must not arrange for a disconnection of a customer's supply address for failure to pay a bill in the circumstances specified in subclause 49(a).	4	<p>The Business Analyst confirmed there were no disconnections due to failure to pay a bill in the audit period. In all cases, reminder notices have been issued and payments received or payment plan agreed.</p> <p>The procedure is documented in the BMS Manual (Section 8.4 Disconnections and Reconnections).</p>	A	NR
231	Condition 6.3.1	Code of Conduct clause 50(2)	A retailer must not arrange for disconnection of a customer's supply address for failure to pay a bill within 15 business days from the date of disconnection of that customer's gas supply when the circumstances specified in subclause 50(1)(a) apply.	4	The CEO confirmed there were no dual fuel contracts during the audit period.	NP	NR
232	Condition 6.3.1	Code of Conduct, clause 51(2)	If the conditions specified in subclause 51(1) are satisfied, a retailer may arrange for the disconnection of a customer's supply address for denying access to the meter.	4	<p>Change Energy did not report any disconnections for denying access to the meter during the audit period.</p> <p>Generally, Change Energy will only request WP to disconnect on the grounds of safety, illegal activity, or non-payment.</p> <p>The procedure is documented in the BMS Manual (Section 8.4 Disconnections and Reconnections).</p>	A	NR
232A	Condition 6.3.1	Code of Conduct, clause 51(4) <i>(Applicable from 20/2/2023)</i>	A retailer may arrange for the disconnection of a customer's supply address if the customer has not provided the safe access to the customer's supply address for the purposes of testing, maintaining, inspecting, altering or replacing a meter, or checking the accuracy of	4	<p>Change Energy did not report any disconnections for denying access to the meter during the audit period.</p> <p>The procedure is documented in the BMS Manual (Section 8.4 Disconnections and Reconnections).</p>	A	NR

No. ⁵	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest; 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating ⁶	Compliance Rating ⁷
			the customer's consumption at the supply address.				
234	Condition 6.3.1	Code of Conduct, clause 52	Subject to subclause 52(3), a retailer or distributor must comply with the limitations specified in subclauses 52(1)-(2) when arranging for disconnection or disconnecting a customer's supply address.	2	There have been no disconnections of any small use customers in the audit period and there have been no complaints to Change Energy or the Ombudsman in the audit period. The prohibitions on disconnection are documented in the BMS Manual (Section 8.4 Disconnections and Reconnections).	A	NR
235	Condition 6.3.1	Code of Conduct Clause 7.7(1) <i>(Applicable to 19/2/2023)</i>	If a customer provides a retailer with confirmation from an appropriately qualified medical practitioner that a person residing at the customer's supply address requires life support equipment, the retailer must comply with subclause 7.7(1).	2	The audit sighted the registration of the customer's address and contact details per emails from WP of customers with persons residing at the address requiring life support equipment. A screen shot of the life support registration was sighted. The procedure is documented in the BMS Manual (Section 7.4 Life Support Equipment) and the Customer Terms and Conditions (NSC).	A	1
236	Condition 6.3.1	Code of Conduct Clause 7.7(2) <i>(Applicable to 19/2/2023)</i>	If a customer registered with a retailer under subclause 7.7(1) notifies the retailer: <ul style="list-style-type: none"> that the person requiring life support equipment is changing supply address; that the customer, but not the person requiring life support equipment, is changing supply address; of a change in contact details; or 	2	There were up to four customers with persons residing at their address that require life support equipment in the audit period. There have been no changes to the customer address, persons' address or other contact details. The procedure is documented in the BMS Manual (Section 7.4 Life Support Equipment).	A	NR

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			<ul style="list-style-type: none"> that the address no longer requires registration as life support equipment address, the retailer must: register the change; notify the customer's distributor of the change that same day (if the notification is received before 3pm on a business day) or no later than the next business day (if the notification is received after 3pm or on a Saturday, Sunday or public holiday); and continue to comply with subclause 7.7(1)(d) with respect to that customer's supply address. 				
240	Condition 6.3.1	Code of Conduct Clause 7.7(6) <i>(Applicable to 19/2/2023)</i>	A retailer must contact the customer to ascertain whether life support equipment is required or to request recertification in the timeframe, manner and circumstances specified in subclause 7.7(6).	2	<p>From review of the CRM with the Life Support flag with two current customers registered, there were no re-certifications due in this audit period.</p> <p>For one small use customer, a recertification form was sent out but not responded to. Change Energy do not update any life support registration until confirmed by WP. WP provide quarterly emails of life support registered customers which Change Energy confirms with their CRM flags.</p> <p>The procedure is documented in the BMS Manual (Section 7.4 Life Support Equipment).</p>	A	1

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241	Condition 6.3.1	Code of Conduct Clause 7.7 (7) <i>(Applicable to 19/2/2023)</i>	A retailer or a distributor must remove the customers' details from the life support equipment register in the circumstances and timeframes specified in subclause 7.7(7).	4	As per obligation 235, customers must provide written notice to Change Energy within 5 business days of a person previously requiring life support equipment, is no longer residing at the site. This obligation is part of the Terms and Conditions (NSC). The audit did not find any evidence that customers had been removed from the life support register in breach of this obligation. The procedure to notify WP is documented in the BMS Manual (Section 7.4 Life Support Equipment).	A	1
Reconnection							
242	Condition 6.3.1	Code of Conduct, clause 53(2)	A retailer must arrange to reconnect a customer's supply address if the customer rectified the matter that led to the disconnection or made arrangements to the satisfaction of the retailer, makes a request for reconnection and pays the retailer's reasonable charges (if any) for reconnection, or enters into a payment plan for the charges.	4	The Business Analyst confirmed there have been no reconnections after a disconnection in the audit period. The procedure is documented in the BMS Manual (section 13 Reconnection).	A	NR
243	Condition 6.3.1	Code of Conduct, clause 53(3)	A retailer must forward the request for reconnection to the distributor within the timeframes specified in subclause 53(3).	4	The Business Analyst confirmed there have been no reconnections after a disconnection in the audit period. The procedure is documented in the BMS Manual (section 13 Reconnection).	A	NR

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Information & Communication							
271D	Condition 6.3.1	Code of Conduct, clause 68(1) <i>(Applicable from 20/2/2023)</i>	The retailer must publish on its website the information detailed in subclause 68(1).	4	<p>Change Energy complies with this obligation as follows:</p> <p>Clause 68(1) states a retailer must publish on its website:</p> <p>(a) the following information about concessions:</p> <p>(i) the type of concessions available to customers (Not Applicable (N/A) as no residential customers);</p> <p>(ii) the name and contact details of the organisation responsible for administering those concessions (if the retailer is not responsible for doing this) (N/A as no residential customers);</p> <p>(b) the following information about energy efficiency:</p> <p>(i) cost-effective and efficient ways to utilise electricity This information is available at https://changeenergy.com.au/how-to-reduce-your-energy-usage/ page of Change Energy's website;</p> <p>(ii) the typical running costs of major domestic electrical appliances (N/A as no residential customers).</p> <p>(c) the retailer's hardship policy (N/A as no residential customers); and</p> <p>(d) the retailer's family violence policy (N/A as no residential customers); and</p> <p>(e) a summary of a customer's rights, entitlements and obligations under the</p>	A	1

No. ⁵	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest; 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating ⁶	Compliance Rating ⁷
					retailer's standard complaints and dispute resolution procedures (On website); and (f) the contact details for the electricity industry ombudsman (On website); and (g) a copy of this code (The website has a link to the Code).		
271E	Condition 6.3.1	Code of Conduct, clause 68(3) <i>(Applicable from 20/2/2023)</i>	If a customer requests information of the kind referred to subclause 68(1) the retailer must refer the customer to the retailer's website or provide information to the customer without charge.	4	The Business Analyst confirmed that any customer request for information as per obligation 271D above is provided, including reference to the website and/or a printed copy without charge. Providing information free of charge is documented in the BMS Manual I(Section 9.3 Accessibility).	A	1
271F	Condition 6.3.1	Code of Conduct, clause 68(4) <i>(Applicable from 20/2/2023)</i>	If a customer requests a copy of information of the kind referred to in subclause 68(1), the retailer must provide a copy of the information to the customer without charge.	4	The Business Analyst confirmed that any customer request for information as per obligation 271D above is provided, including reference to the website and/or a printed copy without charge. Providing information free of charge is documented in the BMS Manual I(Section 9.3 Accessibility).	A	1
272	Condition 6.3.1	Code of Conduct Clause 10.1 (1) <i>(Applicable to 19/2/2023)</i>	A retailer must give notice of any variations in its tariffs, fees and charges, to each of its customers affected by the variation no later than the next bill in the customer's billing cycle.	4	Change Energy only has non-standard contracts with customers. The individual pricing is provided in the Commercial Terms for each customer. The audit sighted the notifications to customers for tariff changes for non-standard contracts for small use customers from 1 January 2023.	A	1

No. ⁵	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest; 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating ⁶	Compliance Rating ⁷
					<p>The audit confirmed that any changes to tariffs due to WP increases are notified no later than the next bill in the customers' billing cycle.</p> <p>This procedure is documented in the Electricity Supply Contract (Section 4 Prices and Fees).</p>		
273	Condition 6.3.1	Code of Conduct, clause 69	On request and at no charge, a retailer must give or make available to a customer reasonable information on its tariffs, fees or charges, including any alternative tariffs that may be available to that customer.	4	<p>The Business Analyst confirmed that there have been requests for tariff information in the audit period and customers are referred to the tariff information on the website. This information is provided free of charge.</p> <p>Tariff information is available to the customer in the Electricity Supply Contract (Section 4 Prices and Fees).and available free on request. There is no alternative tariff available.</p>	A	1
273A	Condition 6.3.1	Code of Conduct, clause 70(1), (2) and (3) <i>(Applicable from 20/2/2023)</i>	If a customer's tariffs, fees or charges are regulated or set by the State Government, a retailer must give notice to a customer of any variation to its tariffs, fees or charges, that affects the customer no later than the next bill in the customer's billing cycle.	4	The CEO confirmed that Change Energy's tariffs are not regulated or set by the State Government.	NP	NR
274	Condition 6.3.1	Code of Conduct Clause 10.1 (3) <i>(Applicable to 19/2/2023)</i>	A retailer must give or make available to a customer the information requested on tariffs, fees and charges within 8 business days of the date of receipt and, if	4	The Business Analyst confirmed that there have been no requests for tariff information in the audit period, If so, customers are referred to the tariff information on the website which is available the same day as the request.	NP	NR

No. ⁵	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest; 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating ⁶	Compliance Rating ⁷
			requested, provide the information in writing.		There have been no requests to provide the information in writing.		
274A	Condition 6.3.1	Code of Conduct, clause 71(2) <i>(Applicable from 20/2/2023)</i>	If a customer's tariffs, fees or charges are not regulated or set by the State Government, a retailer must give notice to a customer of any variation to its tariffs, fees or charges, that affects the customer in the manner specified in subclauses 71(3) and (4).	4	<p>Change Energy only has non-standard contracts with customers. The individual pricing is provided in the Commercial Terms for each customer. The audit sighted the notifications to customers for tariff changes for non-standard contracts for small use customers from 1 July 2023, 1 February 2024 and 1 July 2024.</p> <p>The audit confirmed that any changes to tariffs due to WP increases are notified no later than the next bill in the customers' billing cycle.</p> <p>This procedure is documented in the Electricity Supply Contract (Section 4 Prices and Fees).</p>	A	1
280	Condition 6.3.1	Code of Conduct, clause 73	At least once a year, a retailer must provide a customer with written details of the retailer's and distributor's obligations to make payments to the customer under Part 14 or under any other written law, including the amount of the payment and the eligibility criteria for the payment.	4	<p>The CEO confirmed that an annual email is sent to customers with details of Change Energy's obligation to make service standard payments. The audit sighted the email sent 12 August 2024.</p> <p>This obligation is documented in the BMS Manual (Section 7.5 Performance Standard payments).</p> <p>This obligation is also recorded in the Compliance Calendar.</p>	A	1

No. ⁵	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest; 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating ⁶	Compliance Rating ⁷
281	Condition 6.3.1	Code of Conduct Clause 10.4 <i>(Applicable to 19/2/2023)</i>	On request and at no charge, a retailer must give, or make available to, a customer general information on cost effective and efficient ways to utilise electricity; and the typical running costs of major domestic appliances.	4	This information is available on the website and the Business Analyst confirmed this is provided on request. The availability of energy efficiency information is stated in the Terms and Conditions (NSU) (Section 7.4 Information available to you).	A	1
282	Condition 6.3.1	Code of Conduct, clause 74	If asked by a customer for information relating to the distribution of electricity, a retailer must give the information to the customer or refer the customer to the distributor for a response.	4	The Business Analyst confirmed that information would be given to customers free on request and on the same day of the request.	NP	1
290	Condition 6.3.1	Code of Conduct, clause 77	To the extent practicable, a retailer or distributor must ensure that any written information that must be given to a customer by the retailer or distributor or its electricity marketing agent under the Code of Conduct is expressed in clear, simple, concise language and in a format that is easy to understand.	4	The audit confirmed that any written information given to the customer is clear, simple and concise and easy to understand. Other information provided to the customer and that is available on the website was reviewed and confirmed as being in a format that makes it easy to understand.	NP	1
291	Condition 6.3.1	Code of Conduct Clause 10.10(1) <i>(Applicable to 19/2/2023)</i>	On request, a retailer and a distributor must inform a customer how to obtain a copy of the Code of Conduct.	4	The Business Analyst confirmed that customers are advised how to obtain these documents, on request and free of charge. There were no formal requests in the audit period. This obligation is included in the Sales and Account Management Process.	A	NR

No. ⁵	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest; 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating ⁶	Compliance Rating ⁷
292	Condition 6.3.1	Code of Conduct Clause 10.10(2) <i>(Applicable to 19/2/2023)</i>	A retailer and distributor must make electronic copies of the Code of Conduct available on their websites, at no charge.	4	The Code of Conduct is available on the Change Energy website free of charge. The Terms and Conditions (NSC) refers to the Code of Conduct. This obligation is included in the Sales and Account Management Process.	A	1
297	Condition 6.3.1	Code of Conduct, clause 79(2)	On request, a retailer must advise a customer of the availability of different types of meters or refer the customer to the distributor for a response.	4	WP is responsible for metering. The Business Analysts confirmed that no request was received by Change Energy during the audit period.	NP	NR
Life Support Equipment Scheme							
297B	Condition 6.3.1	Code of Conduct, clause 82(2) <i>(Applicable from 20/2/2023)</i>	If a customer provides the retailer with confirmation from an appropriately qualified medical practitioner that a person residing at the customer's supply address requires life support equipment, the retailer must, in accordance with the relevant standard, register the customer's supply address as a life support equipment address, register a person's contact details, as prescribed under subclause 82(6) in relation to the supply address and provide that information to the distributor.	2	The Business Analyst confirmed that life support equipment registrations from the customer or WP are received and flagged in the Customer Relationship Management System (CRM). The information is provided to WP via the WP portal. The audit sighted an example of the customer registration. Change Energy had up to 4 customers with a registered life support equipment address in this audit period. This procedure is documented in the BMS Manual (Section 7.4 Life Support Equipment).	A	1
297C	Condition 6.3.1	Code of Conduct, clause 82(3)	A retailer must provide the information detailed under subclause 82(3) to the customer within 5 days after registering the customer's	4	The Business Analyst confirmed that in response to any request, the customer is sent an email with the Change Energy Life Support Registration Form and a link to the Western	A	1

No. ⁵	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest; 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating ⁶	Compliance Rating ⁷
		<i>(Applicable from 20/2/2023)</i>	<p>supply address as a life support equipment address. (That is: The retailer must provide the following information in writing to the customer before, or within 5 days after, registering the customer's supply address as a life support equipment address under subclause (2) —</p> <p>(a) advice that there may be planned or unplanned interruptions to the supply of electricity to the supply address and that the distributor is required to provide a notification of a planned interruption in accordance with this code;</p> <p>(b) a recommendation that the customer prepare a plan of action in case of an unplanned interruption;</p> <p>(c) an emergency telephone contact number for the distributor and the retailer (the charge of which will be no more than the charge of a local call (excluding mobile telephones)).)</p>		<p>Power website along with the link to Western Power's conditions and advice web page. On this page it provides the customer practical advice for unplanned outages, including the specified information in subclause 82(3) .</p> <p>The Business Analyst confirmed that life support equipment registrations from the customer are confirmed within 5 days of the request, normally within one day.</p> <p>The audit sighted an example of a life support customer registration and confirm this obligation is complied with.</p> <p>This procedure is documented in the BMS Manual (Section 7.4 Life Support Equipment).</p>		
297D	Condition 6.3.1	Code of Conduct, clause 82(5) <i>(Applicable from 20/2/2023)</i>	If a customer, for a supply address registered under subclause 82(2), notifies the retailer that the person residing at the customer's supply address who requires life support equipment is changing supply address, or that the customer is	2	The Business Analyst confirmed that any customer notifications of supply address or contact details are input to the CRM and uploaded to the WP portal. There were no requests in the audit period to change the address of a life support registered customer.	A	NR

No. ⁵	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest; 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating ⁶	Compliance Rating ⁷
			<p>changing supply address but not the person who requires life support equipment, or that there has been a change in contact details, then the retailer must, in accordance with the relevant standard,</p> <ul style="list-style-type: none"> a. register the change and b. provide a notification to the distributor of the change. 		<p>This procedure to notify WP by 3pm on the same business day or the next business day is documented in the BMS Manual (Section 7.4 Life Support Equipment).</p>		
297H	Condition 6.3.1	Code of Conduct, clause 85(1) <i>(Applicable from 20/2/2023)</i>	A retailer must confirm periodically the information held in relation to the life-support equipment scheme is/has not changed in the manner prescribed under subclause 85(1).	2	<p>Change Energy receive quarterly emails from WP to confirm current life support customer registration. This is confirmed by emails to WP.</p> <p>Change Energy also send an annual email to life support registered customers. The audit sighted an example of the email.</p> <p>No life support customers are removed from the registration without formal notification from the customer or WP.</p> <p>This procedure is documented in the BMS Manual (Section 7.4 Life Support Equipment).</p>	A	1
297I	Condition 6.3.1	Code of Conduct, clause 85(2) <i>(Applicable from 20/2/2023)</i>	A retailer must allow a customer at least 3 months to respond to the notice requesting confirmation of the information held in relation to the life-support equipment scheme and warn the customer of supply address de- registration from the life-support equipment scheme and details of resulting de-registration as prescribed under subclause 85(2).	2	<p>The Business Analyst confirmed that there were no instances of a life support customer not responding to the annual notification. Life support customers would not be deregistered unless there was a clear communication that the service was no longer required.</p> <p>This procedure is documented in the BMS Manual (Section 7.4 Life Support Equipment).</p>	A	NR

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297J	Condition 6.3.1	Code of Conduct, clause 86(2) <i>(Applicable from 20/2/2023)</i>	If a retailer is notified that a customer's supply address no longer requires registration as a life support equipment address, the retailer must de-register the address as prescribed in subclause 86(2).	2	The Business Analyst confirmed that there were no notifications for customers that they no longer required registration. There were some changes to another retailer in the audit period. Notice was not provided to WP as the customer still required life support equipment. This procedure is documented in the BMS Manual (Section 7.4 Life Support Equipment).	A	NR
297K	Condition 6.3.1	Code of Conduct, clause 86(3) and (4) <i>(Applicable from 20/2/2023)</i>	If a customer fails to comply with a notice from the retailer under clause 85, in relation to a life support equipment address, within the period allowed under clause 85(2)(a), then the retailer must undertake action prescribed in subclauses 86(3) and 86(4).	2	The Business Analyst confirmed that there were no instances of a life support customer not responding to the annual notification. Life support customers would not be deregistered unless there was a clear communication that the service was no longer required. This procedure is documented in the BMS Manual (Section 7.4 Life Support Equipment).	A	NR
297L	Condition 6.3.1	Code of Conduct, clause 86(6) <i>(Applicable from 20/2/2023)</i>	A retailer must, when it de-registers a life support equipment address, provide the customer's distributor with a notification about the de-registration as detailed under subclause 86(6).	2	The Business Analyst confirmed that there were no notifications for customers that they no longer required registration. There were some changes to another retailer in the audit period. Notice was not provided to WP as the customer still required life support equipment. This procedure is documented in the BMS Manual (Section 7.4 Life Support Equipment).	A	NR
297N	Condition 6.3.1	Code of Conduct, clause 86(8) <i>(Applicable from 20/2/2023)</i>	Despite subclauses 86(1) to (7), a supply address must not be de-registered if the retailer is aware that another person residing at the supply address still requires life support equipment.	2	The Business Analyst confirmed that there were no deregistration's of life support customers in the audit period. The procedure states that Change Energy will not deregister any life support customers without adequate notice. This procedure is documented in the BMS Manual (Section 7.4 Life Support Equipment).	A	NR

No. ⁵	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest; 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating ⁶	Compliance Rating ⁷
Complaints and Dispute Resolution							
298	Condition 6.3.1	Code of Conduct, clause 87(1)	Each retailer and distributor must develop, maintain and implement a standard complaint and dispute resolution procedure.	4	<p>The audit confirmed with the CEO and by review of the Customer Complaints folder, that there is an internal process for handling complaints and resolving disputes.</p> <p>The Terms and Conditions (NSC) (Section 1 Key Information and Section 17 Complaints) includes details on the complaints procedure including the contact details for making internal and external complaints (Ombudsman). The contact numbers are also on the monthly invoices to customers.</p> <p>The complaints handling process is documented in the BMS Manual (Section 9 Customer Complaints).</p>	A	1
299	Condition 6.3.1	Code of Conduct, clause 87(2)	The standard complaints and dispute resolution procedure under subclause 87(1) must comply with the requirements specified in subclauses 87(2)(a), (b), (c) and (d).	4	<p>There was one complaint from a small use customer recorded in the Customer Complaints folder in the audit period. Review of this complaint confirmed the complaint was actioned in accordance with the requirements of this obligation.</p> <p>The complaints handling process is documented in the BMS Manual (Section 9 Customer Complaints and complies with AS/NZS 10002:2014. Change Energy confirmed that the complaints handling process is available to customers at no cost.</p> <p>The procedure is documented in the BMS Manual (Section 9 Customer Complaints) including resolving the complaint immediately if possible or if not, acknowledging the complaint within 10 business days and</p>	A	1

No. ⁵	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest; 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating ⁶	Compliance Rating ⁷
					responding within 20 business days form receipt of the complaint, which complies with this obligation.		
299A	Condition 6.3.1	Code of Conduct, clause 87(3) <i>(Applicable from 20/2/2023)</i>	The standard complaints and dispute resolution procedure must comply with AS/NZS 10002:2014.	4	The complaints handling process is documented in the BMS Manual (section 9 Customer Complaints and complies with AS/NZS 10002:2014.	A	1
300	Condition 6.3.1	Code of Conduct Clause 12.1(3) <i>(Applicable to 19/2/2023)</i>	A retailer or a distributor must advise the customer in accordance with subclause 12.1(3).	4	Review of the complaints recorded in the Customer Complaints folder for small use customers confirmed one complaint in the audit period had been resolved within one day. The procedure is documented in the BMS Manual (Section 9 Customer Complaints) including resolving the complaint immediately if possible or if not, acknowledging the complaint within 10 business days and responding within 20 business days form receipt of the complaint, which complies with this obligation.	A	1
301	Condition 6.3.1	Code of Conduct, clause 88	On receipt of a written complaint by a customer, a retailer or distributor must acknowledge the complaint within 10 business days and respond to the complaint within 20 business days.	4	Review of the complaints recorded in the Customer Complaints folder for small use customers confirmed one complaint in the audit period had been resolved within one day. The complaint had been acknowledged and responded to in the required timeframes. The procedure is documented in BMS Manual (Section 9 Customer Complaints) including	A	1

No. ⁵	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest; 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating ⁶	Compliance Rating ⁷
					resolving the complaint immediately if possible or if not, acknowledging the complaint within 10 business days and responding within 20 business days from receipt of the complaint, which complies with this obligation.		
301A	Condition 6.3.1	Code of Conduct, clause 89 <i>(Applicable from 20/2/2023)</i>	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, information as detailed in 89(b)(i) to (iii).	4	Review of the complaints recorded in the Customer Complaints folder for small use customers confirmed one complaint in the audit period had been resolved within one day. The customer was informed of the result and accepted the communication. The procedure is documented in the BMS Manual (Section 9 Customer Complaints) including informing the customer of the outcome.	A	1
302	Condition 6.3.1	Code of Conduct Clause 12.2 <i>(Applicable to 19/2/2023)</i>	A retailer must comply with any guideline developed by the ERA to distinguish customer queries from complaints.	4	Change Energy's complaint handling process is compliant with the ERA document: Customer Complaints Guidelines: distinguishing customer queries from complaints. The procedure is documented in the BMS Manual (Section 9 Customer Complaints).	A	1
303	Condition 6.3.1	Code of Conduct Clause 12.3 <i>(Applicable to 19/2/2023)</i>	On request and at no charge, a retailer, distributor and electricity marketing agent must give a customer information that will assist the customer to utilise the respective complaints handling processes.	4	The Business Analyst confirmed that Change Energy did not receive any requests for information that would assist the customer in utilising its complaints handling processes. There is no charge for information. The audit also confirmed by interview that any requests for information would be free of charge.	A	NR

No. ⁵	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest; 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating ⁶	Compliance Rating ⁷
					The complaints process is documented in the Customer Terms and Condition (NSU) and the BMS Manual (Section 9 Customer Complaints).		
304	Condition 6.3.1	Code of Conduct, clause 90	If a retailer, distributor or electricity 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 appropriate to deal with the complaint (if known).	4	<p>The Business Analyst confirmed that the customer would be advised if the complaint related to another entity, such as WP. There were no complaints relating to another entity received in the audit period.</p> <p>The complaints process is documented in the Customer Terms and Condition (NSU) and the BMS Manual (Section 9 Customer Complaints).</p>	A	NR
Reporting							
305	Condition 6.3.1	Code of Conduct clause 13.1 <i>(Applicable to 19/2/2023)</i>	A retailer and a distributor must prepare a report in respect of each reporting year setting out the information specified by the ERA.	4	<p>The audit confirmed that the Electricity Performance Reports and Compliance Reports have been prepared for 2021/22, 2022/23 and 2023/24.</p> <p>The control is that the obligation is included in the Corporate Calendar and the Change Energy Licence Obligations Table.</p>	A	1
306	Condition 6.3.1	Code of Conduct clause 13.2 <i>(Applicable to 19/2/2023)</i>	The report specified in clause 13.1 must be provided to the ERA by the date, and in the manner and form, specified by the ERA.	4	<p>As per obligation 305, all reports during the audit period were provided to the ERA by the due dates. and in the correct format.</p> <p>This obligation is included in the Corporate Calendar.</p>	A	1

No. ⁵	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest; 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating ⁶	Compliance Rating ⁷
307	Condition 6.3.1	Code of Conduct clause 13.3 <i>(Applicable to 19/2/2023)</i>	The report specified in clause 13.1 must be published by the date specified by the ERA. In accordance with clause 13.3(2), a report is published if: <ul style="list-style-type: none"> copies are available to the public, without cost, in places where the retailer or distributor transacts business with the public; and a copy is posted on the retailer or distributor's website. 	4	The Electricity Performance Reports for 2021/22, 2022/23 and 2023/24 have been published by the required dates. This obligation is included in the Corporate Calendar.	A	1
Service Standard Payments							
308	Condition 6.3.1	Code of Conduct Clause 14.1(1) <i>(Applicable to 19/2/2023)</i>	Subject to clause 14.6, a retailer must pay the stated compensation to a customer if the customer is not reconnected in accordance with the timeframes specified in Part 8.	4	The Business Analyst confirmed that no service standard payments were made to customers over the audit period. The procedure is documented in the BMS Manual (Section 7.5 Performance Standards and 9.4.5 Compensation Payments).	A	NR
308A	Condition 6.3.1	Code of Conduct, clause 94(1) <i>(Applicable from 20/2/2023)</i>	Unless clause 99 applies, a retailer must make the payment specified under subclause 94(2), if the retailer is required to arrange a reconnection of a customer's supply address under part 8, and either the retailer has not complied with clause 53(3) or (4) or the retailer has complied with clause 53(3), but a distributor has not complied with the timeframes set out in clause 54(4).	4	As per obligation 308.	A	NR

No. ⁵	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest; 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating ⁶	Compliance Rating ⁷
308B	Condition 6.3.1	Code of Conduct, clause 94(2) <i>(Applicable from 20/2/2023)</i>	A retailer must pay the customer \$60 for each day that the retailer or the distributor (as the case may be) is late, up to a maximum of \$300.	4	As per obligation 308.	A	NR
310	Condition 6.3.1	Code of Conduct, clause 95(1)	Unless clause 99 applies, a retailer must make the payment specified under subclause 95(2) if the retailer: <ul style="list-style-type: none"> fails to comply with any of the procedures set out under Part 6 (if applicable and other than clauses 45(3) and 46), or clause 48 or 82(1), before arranging for disconnection of, or disconnecting the customer for failure to pay a bill; or arranges for disconnection of, or disconnects the customer for failure to pay a bill in contravention of clause 49, 50 or 52 for failure to pay a bill. 	4	As per obligation 308.	A	NR
312	Condition 6.3.1	Code of Conduct, clause 96	Unless clause 99 applies, if a retailer fails to acknowledge or respond to a complaint within the timeframes set out in clause 88, the retailer must pay the customer \$20.	4	As per obligation 308.	A	NR
315	Condition 6.3.1	Code of Conduct, clause 100(1)	A retailer that is required to make a payment under clause 94, 95 or 96 must do so in the manner specified in subclause 100(1).	4	As per obligation 308.	A	NR

No. ⁵	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest; 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating ⁶	Compliance Rating ⁷
Electricity Industry (Metering) Code							
324	Condition 4.1.1	Clause 3.3B	If a user is aware of bi-directional electricity flows at a metering point that was not previously subject to a bi-directional flows or any changes in a customer's or user's circumstances in a metering point that will result in bi-directional flows, the user must notify the network operator within 2 business days.	4	<p>As the network operator and meter data agent, Western Power (WP) will know of previously unknown bi-directional flows prior to Change Energy.</p> <p>Change Energy follow WP's process to manage solar connections, which includes submitting an application form to WP for each metering point that could be subject to bi-directional flows, prior to these bi-directional flows occurring.</p> <p>For new applications or transfers, any bi-directional flow is noted as a special condition in the contract.</p>	NP	1
339	Condition 4.1.1	Clause 3.11(3)	A Code participant who becomes aware of an outage or malfunction of a metering installation must advise the network operator as soon as practicable.	4	<p>As the network operator and meter data agent, Western Power will know of any malfunctioning metering installation before Change Energy. If a customer advised Change Energy of any disruption to electricity supply, they would be given the Western Power contact number to report the disruption. However, there were no instances where an outage or malfunction of a metering installation and communication with Western Power was related to small use customers.</p> <p>Change Energy has a meter data review process in which anomalous meter data would highlight issues relating to the reliability of metering installations for checking of data by the Business Analyst.</p> <p>This procedure is documented in BMS Manual (Section 8.1 Billing).</p>	A	NR

No. ⁵	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest; 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating ⁶	Compliance Rating ⁷
371	Condition 4.1.1	Clause 4.4(1)	If there is a discrepancy between energy data held in a metering installation and in the metering database, the affected Code participants and the network operator must liaise to determine the most appropriate way to resolve the discrepancy.	4	There have been no instances of disagreement during the audit period. Change Energy only use Western Power data so no discrepancy could arise.	NP	NR
372	Condition 4.1.1	Clause 4.5(1)	A Code participant must not knowingly permit the registry to be materially inaccurate.	4	<p>Meter information and readings are checked by Change Energy as part of the billing process. If information or usage appear incorrect compared to historical records, with no known reason, Change Energy will contact a customer first to discuss the potential cause, then possible Western Power to audit their records.</p> <p>This procedure is documented in BMS Manual (Section 8.1 Billing) and the Change Energy Billing Process.</p>	A	NR
373	Condition 4.1.1	Clause 4.5(2)	Subject to subclause 5.19(6), if a Code participant, other than a network operator, becomes aware of a change to, or inaccuracy in, an item of standing data in the registry, then it must notify the network operator and provide details of the change or inaccuracy within the timeframes prescribed.	4	<p>No inaccuracies were reported by Change Energy associated with standing data in the registry over the audit period.</p> <p>This procedure is documented in the BMS Manual (Section 8.1 Billing) and the Change Energy Billing Process.</p>	A	NR

No. ⁵	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest; 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating ⁶	Compliance Rating ⁷
388	Condition 4.1.1	Clause 5.4(2)	A user must, when reasonably requested by a network operator, assist the network operator to comply with the network operator's obligation under subclause 5.4(1).	4	The Business Analyst confirmed that WP has not requested the assistance of Change Energy with respect to their metering installation during the audit period. Generally, it is Change Energy requesting the assistance of WP with respect to metering installations.	NP	NR
401	Condition 4.1.1	Clause 5.16	If a user collects or receives energy data from a metering installation then the user must provide the network operator with the energy data (in accordance with the communication rules) within the timeframes prescribed.	4	The network operator, Western Power, collects the energy data.	NP	NR
402	Condition 4.1.1	Clause 5.17(1)	A user must provide standing data and validated, and where necessary substituted or estimated, energy data to the user's customer to which that information relates where the user is required by an enactment or an agreement to do so for billing purposes or for the purpose of providing metering services to the customer.	4	The Business Analysts confirmed that Change Energy has provided all required standing and energy data to their customers as part of their billing processes during the audit period. The data provided on the billing invoices is documented in the BMS Manual (Section 8.1 Billing) and the Change Energy Billing Process.	A	1
405	Condition 4.1.1	Clause 5.18	If a user collects or receives information regarding a change in the energisation status of a metering point, then the user must provide the network operator with the prescribed information, including the stated attributes, within the timeframes prescribed.	4	The network operator has access to and controls all metering installations. During the audit period, where required, Western Power advised Change Energy of changes to the energisation status of customer metering points. Customers did not provide this information to Change Energy.	NP	NR

No. ⁵	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest; 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating ⁶	Compliance Rating ⁷
406	Condition 4.1.1	Clause 5.19(1)	A user must, when requested by the network operator acting in accordance with good electricity industry practice, use reasonable endeavours to collect information from customers, if any, that assists the network operator in meeting its obligations described in the Code and elsewhere, and provide that information to the network operator.	4	There have been no requests by the network operator to collect information from customers during the audit period. Change Energy relied on Western Power, with respect to all metering installation matters.	NP	NR
407	Condition 4.1.1	Clause 5.19(2)	A user must, to the extent that it is able, collect and maintain a record of the prescribed information in relation to the site of each connection point with which the user is associated.	4	Change Energy uses CRM to monitor and maintain a record of the prescribed information in relation to each connection point. The recording has been reviewed in the sample of 30 invoices and is documented in the BMS Manual (Section 8.1 Billing) and the Change Energy Billing Process.	A	1
408	Condition 4.1.1	Clause 5.19(3)	Subject to subclauses 5.19(3A) and 5.19(6), the user must, within 1 business day after becoming aware of any change in an attribute described in subclause 5.19(2), notify the network operator of the change.	4	Changes to customer address or site attributes during the audit period are the responsibility of Western Power.	NP	NR
410	Condition 4.1.1	Clause 5.19(6)	The user must use reasonable endeavours to ensure that it does not notify the network operator of a change in an attribute described in subclause 5.19(2) that results from the provision of standing data by the network operator to the user.	4	As per obligation 408, the metering database is maintained by Western Power.	NP	NR

No. ⁵	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest; 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating ⁶	Compliance Rating ⁷
416	Condition 4.1.1	Clause 5.21(5)	A Code participant must not request a test or audit under subclause 5.21(1) unless the Code participant is a user and the test or audit relates to a time or times at which the user was the current user or the Code participant is the IMO.	4	All tests requested by Change Energy during the audit period were in compliance with this clause.	NP	1
417	Condition 4.1.1	Clause 5.21(6)	A Code participant must not make a request under subclause 5.21(1) that is inconsistent with any access arrangement or agreement.	4	Test requests made by Change Energy over the audit period were done so in compliance with this clause. Subject to the requisite fees being paid, Western Power has not refused any meter test requests.	NP	1
435	Condition 4.1.1	Clause 5.27	Upon request from a network operator, the current user for a connection point must provide the network operator with customer attribute information that it reasonably believes are missing or incorrect within the timeframes prescribed.	4	The network operator did not make any requests for customer attributes during the audit period. Western Power generally has direct access to this already.	NP	NR
448	Condition 4.1.1	Clause 6.1(2)	A user must, in relation to a network on which it has an access contract, comply with the rules, procedures, agreements and criteria prescribed.	4	The audit confirmed by interviews and review of documentation that there have been no breaches of the rules, procedures, agreements or criteria during the audit period.	NP	NR
451	Condition 4.1.1	Clause 7.2(1)	Code participants must use reasonable endeavours to ensure that they can send and receive a notice by post, facsimile and electronic communication and must notify the network operator of a telephone number for voice	4	The Change Energy office has a main telephone line, postal address and email capability. There have been no communication difficulties during the audit period. Both Change Energy and Western Power have their nominated contact persons.	A	1

No. ⁵	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest; 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating ⁶	Compliance Rating ⁷
			communication in connection with the Code.		The communication and contact procedures are documented in the BMS Manual (Section 6.2 Customer Contact).		
453	Condition 4.1.1	Clause 7.2(4)	If requested by a network operator with whom it has entered into an access contract, the Code participant must notify its contact details to a network operator within 3 business days after the request.	4	There have been no requests for contact details by the network operator, WP, during the audit period.	NP	NR
454	Condition 4.1.1	Clause 7.2(5)	A Code participant must notify any affected network operator of any change to the contact details it notified to the network operator under subclause 7.2(4) at least 3 business days before the change takes effect.	4	Change Energy's contact details did not change during the audit period.	NP	NR
455	Condition 4.1.1	Clause 7.5	A Code participant must subject to subclauses 5.17A and 7.6 not disclose, or permit the disclosure of, confidential information provided to it under or in connection with the Code and may only use or reproduce confidential information for the purpose for which it was disclosed or another purpose contemplated by the Code.	4	All Change Energy employees sign confidentiality agreements. In addition, information systems are segregated and password protected so only necessary access to personnel is provided. Change Energy confirmed there have been no breaches of confidentiality during the audit period. The procedure is documented in the BMS Manual (Section 13 Privacy Policy).	A	NR
456	Condition 4.1.1	Clause 7.6(1)	A Code participant must disclose or permit the disclosure of confidential information that is required to be disclosed by the Code.	4	Confidential information is disclosed on an 'as required' basis by Change Energy. The procedure is documented in the BMS Manual (Section 13 Privacy Policy).	A	NR

No. ⁵	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest; 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating ⁶	Compliance Rating ⁷
457	Condition 4.1.1	Clause 8.1(1)	If any dispute arises between any Code participants, then (subject to subclause 8.2(3)) representatives of disputing parties must meet within 5 business days after a notice given by a disputing party to the other disputing parties and attempt to resolve the dispute by negotiations in good faith.	4	The CEO confirmed there have been no disputes with any Code participants during the audit period.	NP	NR
458	Condition 4.1.1	Clause 8.1(2)	If a dispute is not resolved within 10 business days after the dispute is referred to representative negotiations, the disputing parties must refer the dispute to a senior management officer of each disputing party who must meet and attempt to resolve the dispute by negotiations in good faith.	4	The CEO confirmed there have been no disputes with any Code participants during the audit period.	NP	NR
459	Condition 4.1.1	Clause 8.1(3)	If the dispute is not resolved within 10 business days after the dispute is referred to senior management negotiations, the disputing parties must refer the dispute to the senior executive officer of each disputing party who must meet and attempt to resolve the dispute by negotiations in good faith.	4	The CEO confirmed there have been no disputes with any Code participants during the audit period.	NP	NR
460	Condition 4.1.1	Clause 8.1(4)	If the dispute is resolved by representative negotiations, senior management negotiations or CEO negotiations, the disputing parties must prepare a written and signed record of the resolution and adhere to the resolution.	4	The CEO confirmed there have been no disputes with any Code participants during the audit period.	NP	NR

No. ⁵	Licence Condition	Obligation Under Legislation	Description	Audit Priority (1=highest; 5=lowest)	Observations (including any potential improvements)	Adequacy of Controls Rating ⁶	Compliance Rating ⁷
461	Condition 4.1.1	Clause 8.3(2)	The disputing parties must at all times conduct themselves in a manner which is directed towards achieving the objective in subclause 8.3(1).	4	The CEO confirmed there have been no disputes with any Code participants during the audit period.	NP	NR

5. Audit Recommendations

Table of Current Audit Non- Compliances and Recommendations			
A. Resolved during current audit period			
Item (no.) & Obligation (no.)	Non-Compliance/Controls Improvement (Legislative Obligation/Compliance Rating/Details)	Date Resolved (& management action taken)	Auditor's Comments
1/2024 124	<p>Performance Report to ERA</p> <p><i>Obligation 124 - A licensee must provide the ERA, in the manner prescribed, with any information that the ERA requires in connection with its functions under the Electricity Industry Act.</i></p> <p>Rating: B2 – Generally adequate controls/Non-compliant – minor impact.</p> <p>The audit sighted the annual Compliance and Performance reports provided to the ERA for 2021/22, 2022/23 and 2023/24 and confirmed they were provided in the form required and by the due dates except for the Compliance Report 2021/22 which was submitted late (6 Sept. 2022 – due date 31 Aug. 2022). This is considered a minor non-compliance and did not affect customers. The Corporate Calendar has been updated and additional alerts added. This was reported in the 2022/23 Compliance Report.</p> <p>There were no non-compliances reported in the 2023/24 Compliance Report.</p> <p>The control is the BMS Manual and underlying processes and procedures, Corporate Calendar and the Licence Obligation Spreadsheet.</p>	<p>Resolved: October 2022</p> <p>The Corporate Calendar has been updated, including an email reminder re the due dates for ERA reporting.</p>	<p>No further action required.</p>

B. Unresolved at end of current audit period			
Recommendation (no./year) & Obligation (no.)	Non-Compliance/Controls Improvement (Legislative Obligation/Compliance Rating//Details)	Auditor's Recommendation	Management Action taken by end of audit period
2/2024 160	<p>Information on Estimate Bills</p> <p><i>Obligation 160 – If a retailer has based a customer's bill on an estimation, a retailer must clearly specify on the bill the information required under subclause 23(1).</i></p> <p>Rating: B2 – Generally adequate controls/Non-compliant – minor impact.</p> <p>The Business Analyst confirmed that there were some bills issued in the audit period, based on estimated meter readings provided by Western Power.</p> <p>The audit confirmed by review of 2 estimated bills that they include reference to the "reading type" as "estimate". However, the bills did not include the following information required under subclause 23(1):</p> <p><i>"b) the retailer will provide to the customer on request —</i></p> <p><i>(i) the basis of the estimation; and</i></p> <p><i>(ii) the reason for the estimation; and</i></p> <p><i>(c) the customer may request —</i></p> <p><i>(i) a verification of energy data; and</i></p> <p><i>(ii) a meter reading. "</i></p>	<p>The "Important Information" section on bills should include a statement that where the bill is based on an estimate, Change Energy will provide to the customer on request the basis of the estimation and the reason for the estimation; and the customer may request a verification of energy data and a meter reading.</p>	Nil

Appendix A – Audit Methodology

A1. Audit Approach

The audit applied a risk-based audit approach consistent with the requirements of the Australian Standard on *Assurance Engagement ASAE3100 – Compliance Engagements* and the ERA 2019 Audit and Review Guidelines – Electricity and Gas Licences (Latest version published in August 2022).

Our approach to meeting the requirements for a Performance Audit is set out below.

Audit Planning

- Contact Change Energy to gain an understanding of the business, relevant management plans and systems that may affect the risk assessment for planning purposes.
- Prepare a risk assessment including any specific factors or changes relevant to the licensee (in tabular form against each licence condition). (*completed*).
- Submit a draft **Audit Plan**, including the risk assessment and proposed approach, to Change Energy and ERA for review and approval.
- Send a **Pre-Visit Checklist** of information and documentation to Change Energy to enable staff to prepare for the visit (and where possible, send us information prior to the site visit).

Fieldwork

- Visits to Change Energy in the Malaga Office and conduct various meetings with key contacts to assess the effectiveness of systems and procedures in place and to compare actual performance against the licence standards.
- Review the status of the previous recommendations in the previous audit report dated January 2022.
- Obtain copies of the performance reports and compliance reports for 2021/22, 2022/23 and 2023/24 and relevant correspondence between the licensee and the ERA for the audit period.
- The audit scope for the **Performance Audit** will include:
 - **analysis of documented procedures** to assess whether they are consistent with regulatory requirements or arrangements under the licence;
 - **review of systems and procedures** to assess whether they reflect compliance obligations and performance standards, including assessing and testing as per the Audit Scope in section 2 above.
- Update the risk assessment with any new information obtained in the course of the audit testing and, in instances of significant non-compliance, assess the licensee's plan to ensure compliance and recommend any further improvements to achieve compliance.

Audit Reporting

- Prior to the conclusion of the visit, the lead auditor will discuss any observations and recommendations with Change Energy management to confirm our understanding of the issues and to discuss the action to be taken.
- Provide a draft report to Change Energy for review no later than two weeks before the final report is due and make any revisions necessary.

- Provide the updated draft report to Change Energy for review and feedback by Change Energy and ERA prior to finalising the report.
- Issue the final report to Change Energy for distribution to the ERA.

The audit report is to comply with the format prescribed in the 2019 Audit and Review Guidelines – Electricity and Gas Licences (updated August 2022).

A2. Licensee’s Representatives Participating in the Audit

- [REDACTED] - Chief Executive Officer
- [REDACTED] - Business Analyst

A3. Key Documents Examined

Regulatory Compliance

- Energy Coordination Act 1994
- Electricity Industry Act 2004
- Electricity Industry (Metering Code) 2012
- Economic Regulation Authority (Licensing Funding) Regulations 2014
- Electricity Compliance Reporting Manual (February 2023 and previous versions January 2023, February 2022 and June 2020)
- Electricity Retail Licence ERL25 (Version 2)
- 2021/22, 2022/23 and 2023/24 Electricity License Reporting Datasheets
- Email - Change Energy submission of 2021/22, 2022/23 and 2023/24 Annual Compliance Reporting and Performance Reporting under ERA Retail Licence
- Operating Area Map (ERA-EL-145)
- Performance Audit Report (January 2022)
- Post Audit Implementation Plan
- Performance and Compliance Reports to the ERA for 2021/22, 2022/23 and 2023/24
- Information on fees paid to the ERA (remittance advices)
- Fees paid to ERA for 2021/22, 2022/23 and 2023/24 (remittance advices)
- Change Energy Performance Reporting Datasheets 2021/22, 2022/23 and 2023/24

Contracts

- Change Energy – Request for Quotation
- Outbound Salesperson Induction Form
- Welcome Pack for New Customers
- Sales ID Register
- Sales Induction Form
- Change Energy Electricity Supply Contract (ESC) – Small Use
- Small Use Customer Terms and Conditions (Non Standard Contract)
- Commercial Terms – Small Use
- Standard Form Contract – Small Use
- Customer NMI attributes (screenshot)
- Rejected Transfer Notice (example)

Distributor

- Electricity Transfer Access Contract (2016 and Notice of Extension 1 June 2021) with Western Power.
- Western Power Billing Process Flow
- WP Service Order List
- Meter data query (example)
- WP email re CTR limits

Complaints

- Complaints Handling Process
- Complaints Folder Jan. 2022 to Dec. 2024.

Billing

- Change Energy Customer Relationship Management System (CRM)
- Change Energy Tariffs (Fees and Charges)
- Change Energy Invoices (sample)
- Customer Transfers Requests (CTR) (examples)
- Change Energy Direct Debit Form
- Overdue invoice reminder (example)
- Estimated invoice (example)
- Disconnection warnings (example)
- Payment Plans and Extensions (examples)

Compliance

- Business Management System (BMS) Manual
- Account Management and Sales Process
- Change Energy Billing Process
- Customer Billing and Disconnection/Reconnection Process
- Customer Transfer Process
- Licence Obligations Table
- Life Support Customers Register
- Quarterly Life support confirmations from Western Power
- Email out re service standard payments
- Regulatory information on Change Energy website
- Daily Check Sheet
- Monthly Check Sheet

A4. Consultants

NAME AND POSITION	HOURS
Geoff White - Director	20
Susan Smith - Manager	40
TOTAL	60

END OF REPORT