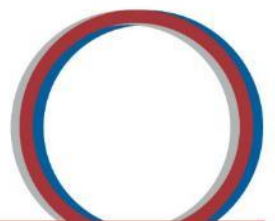


# Annual Report 2022-23



**Energy and Water Ombudsman**  
**Western Australia**



# About this Report

This report describes the functions and operations of the Energy and Water Ombudsman (Western Australia) Limited, for the year ending 30 June 2023.

It is available in print and electronic viewing format to optimise accessibility and ease of navigation. It can also be made available in alternative formats to meet the needs of people with disability. Requests should be directed to the Publications Manager at (08) 9220 7555 or [mail@ombudsman.wa.gov.au](mailto:mail@ombudsman.wa.gov.au).

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Energy and Water Ombudsman Western Australia acknowledges Aboriginal and Torres Strait Islander people of Australia as the traditional custodians of Australia. We recognise and respect the exceptionally long history and ongoing cultural connection Aboriginal and Torres Strait Islander people have to Australia, recognise the strength, resilience and capacity of Aboriginal and Torres Strait Islander people and pay respect to Elders past and present, and emerging leaders.

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## Highlights for 2022-23

### Complaints

In 2022-23, there were

**1,429 complaints**



a 24% decrease  
on the previous  
year.



**935**  
Electricity



**191**  
Gas



**303**  
Water

### Timeliness

complaints  
resolved  
within  
**10 business days**



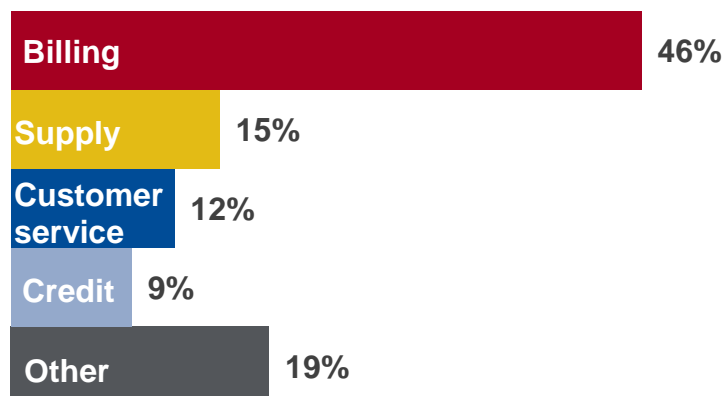
**82%** Electricity

**88%** Gas

**85%** Water

## Issues raised

Most complaints involved concerns about billing (46%), the supply of electricity, gas and water services (15%), customer service (12%) and credit (9%).



## Liaison and Access

Effective relationships with key stakeholders and access to our services was maintained through:

- Continuous liaison and communication with Scheme Members, regulators and industry-based ombudsmen; and
- Ensuring ongoing access to our services for residential and small use customers, and community groups who may represent them. Highlights include:

A visit to Northam, Jigalong, Tom Price and Paraburdoo in the East Pilbara Region.

A visit to Karratha, Roebourne and Port Hedland in the West Pilbara Region.

An information stall at Wagin Woolorama agricultural show and at other events.



# Chairperson's Overview



It is with pleasure that I present the nineteenth Annual Report of the Energy and Water Ombudsman (Western Australia) Limited, and my second as Chairperson.

## The Board

The Board comprises seven directors: an independent chairperson, three customer representative directors, a gas industry representative director, an electricity industry representative director and a water industry representative director.

The only change to the Board during the year was the resignation of Colin Smith as the Electricity Industry Representative Director in August 2022, with the role subsequently filled by Lesley Walker in October 2022. Colin played a significant role in the work of the board during his time as a director, and we thank him for his service.

## The Company

As at 30 June 2023, there were 38 Members of the Company; a list of these Members is included in the [Company Particulars section](#) of the report. During the year, two gas Members surrendered their licenses thereby automatically ceasing to be Members, two water Members received an exemption from holding a licence, we welcomed one new electricity Member and one former water Member rejoined.

## Customer Complaints

The Board has a service agreement with the Western Australian Ombudsman who undertakes the role of the Energy and Water Ombudsman. The Board oversees the Energy and Water Ombudsman Scheme, but is not involved in the resolution of individual complaints. The Energy and Water Ombudsman provides a report to each meeting of the Board regarding the work of the Energy and Water Ombudsman.

## Appreciation

I would like to record my thanks to my fellow Directors for their commitment to the successful operation of the Board during 2022-23. I would also like to thank the Energy and Water Ombudsman and his staff for their efforts in resolving complaints so efficiently in this nineteenth year of operation. In particular, I sincerely thank Mary White, Deputy Ombudsman.

A handwritten signature in grey ink, which appears to read 'M Schaper', is positioned above the printed name of the Chairperson.

Dr Michael Schaper  
**CHAIRPERSON**

# Energy and Water Ombudsman's Report



I am very pleased to present the 2022-23 Annual Report of the Western Australian Energy and Water Ombudsman.

The Energy and Water Ombudsman resolves complaints made by energy and water consumers. It is vitally important that we ensure timely resolution of complaints – justice delayed is justice denied.

## Complaint Resolution

It is particularly pleasing that this year 100% of Stage 1 and Stage 2 complaints were finalised by the end of the second work day. Overall, including investigated complaints, 87% of complaints were finalised within 30 days, 91% within 90 days and 97% within 180 days. The average calendar days to close a complaint after it was escalated to investigation was 90 days.

## Accessibility

An essential part of ensuring that we are providing accessible justice, is that we serve all Western Australians, including those living and working in the regions and Aboriginal Western Australians. To this end, this year we conducted a regional visit to Newman, Jigalong, Tom Price and Paraburdoo in November 2022 and Karratha, Roebourne and Port Hedland in May 2023. These visits included significant engagement with the Aboriginal community and drop-in clinics where members of the public can bring their complaints to us. We also held a stall at the Wagin Woolorama agricultural show in March 2023 and attended other events to raise awareness of our services.

## Appreciation

I take this opportunity to express my sincere appreciation to the Chairperson and Directors of the Board, Deputy Energy and Water Ombudsman, Mary White, Assistant Energy and Water Ombudsman, Marcus Claridge, and staff for their ongoing outstanding leadership and work for the Western Australian community.

Chris Field PSM  
**ENERGY AND WATER OMBUDSMAN**

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## About Us



- **Our Role**
- **Structure and Governance**
- **Our Services**
- **Our Objectives**
- **Strategies to Achieve Our Objectives**
- **Our Complaint Resolution Process**

# About Us

## Our Role

### The Energy and Water Ombudsman

The Energy and Water Ombudsman Western Australia is an independent, impartial body that investigates and resolves complaints about electricity, gas and water providers.

### Mission and Values

To receive, investigate and facilitate the resolution of complaints about electricity, gas and water providers who are Members of the Energy and Water Ombudsman Scheme.

The Energy and Water Ombudsman is founded on the **PRINCIPLES** of

**Independence**

**Access**

**Effectiveness**

**Natural Justice**

**Equity**

**Community Awareness**

### The Role of the Energy and Water Ombudsman

The role of the Energy and Water Ombudsman is principally to do three things:

- Investigate and resolve complaints about a Member of the Energy and Water Ombudsman Scheme (**Member**);
- From complaints, to identify systemic and emerging issues, as well as monitor the outcomes of complaints and report these issues and outcomes to the Economic Regulation Authority (**ERA**) and in other relevant forums; and
- Undertake outreach, education, liaison and other activities to ensure awareness of, and access to, the Energy and Water Ombudsman, particularly for under-represented Western Australians (in terms of complaints to the Energy and Water Ombudsman compared to representation in the general population).

## Structure and Governance

### Background of the Energy and Water Ombudsman

The Gas Industry Ombudsman Scheme was established on 31 May 2004. The Electricity Ombudsman Scheme was established on 22 September 2005, and at that time, the two schemes were combined under the title of Energy Ombudsman. When the Water Services Ombudsman Scheme commenced on 1 January 2014, the existing Energy Ombudsman expanded to become the Energy and Water Ombudsman.

### The Board

The Board of Energy and Water Ombudsman (Western Australia) Limited (**the Board**) is the governing body of the Energy and Water Ombudsman. It comprises seven directors: an independent chair, three customer representative directors, a gas industry representative director, an electricity industry representative director and a water industry representative director. Details of the membership, responsibilities and operations of the Board are documented in the *Energy and Water Ombudsman (Western Australia) Limited Constitution November 2015 (Constitution)* and the *Charter of Energy and Water Ombudsman (Western Australia) Limited, November 2013 (Charter)*.

### The Board in 2022-23

During 2022-23, the Board held four meetings as well as a Budget Committee meeting. In addition to receiving reports from the Energy and Water Ombudsman, the Board also received briefings from Members and policy units within the Government of Western Australia on current and likely future technical and regulatory changes.

#### Chairperson:

Michael Schaper

#### Directors

- |  |                                      |
|--|--------------------------------------|
| • Customer Representative:             | Sonia McKeiver                       |
| • Customer Representative:             | Marguerite Anklesaria                |
| • Customer Representative:             | Kathryn Lawrence                     |
| • Gas Industry Representative:         | Brent Graham                         |
| • Electricity Industry Representative: | Colin Smith (Resigned 31/08/2022)    |
|  | Lesley Walker (Appointed 13/10/2022) |
| • Water Industry Representative:       | Karen Willis                         |
| <b>Alternate Directors</b>             |                                      |
| • Gas Industry Representative:         | Christopher Campbell                 |
| • Electricity Industry Representative: | Stephanie Barnes (Ceased 31/08/2022) |
| • Water Industry Representative:       | Jason Ducie                          |



# About Us

## Members of the Energy and Water Ombudsman Scheme

The Members of the Energy and Water Ombudsman Scheme as at 30 June 2023 are listed below.

### Electricity Industry Members – 30 June 2023

- AER Retail Pty Ltd
- Alinta Sales Pty Ltd
- Amanda Energy Pty Ltd
- A-Star Electricity Pty Ltd
- Change Energy Pty Ltd
- CleanTech Energy Pty Ltd (Delorean Energy Retail)
- Clear Energy Pty Ltd
- Electricity Generation and Retail Corporation (Synergy)
- Electricity Networks Corporation (Western Power)
- Ocean Reef Renewable Energy Pty Ltd
- Peel Renewable Energy Pty Ltd
- Perdaman Energy Retail Pty Ltd
- Perth Energy Pty Ltd
- Regional Power Corporation (Horizon Power)
- Rottnest Island Authority
- Wesfarmers Kleenheat Gas Pty Ltd

### Gas Industry Members – 30 June 2023

- AGL Sales Pty Limited
- Alinta Sales Pty Ltd
- Amanda Energy Pty Ltd
- ATCO Gas Australia
- Electricity Generation and Retail Corporation (Synergy)
- IPower Pty Ltd and IPower2 Pty Ltd (Simply Energy)
- Origin Energy Pty Ltd
- Perth Energy Pty Ltd
- Wesfarmers Kleenheat Gas Pty Ltd

### Water Industry Members – 30 June 2023

- Aqua Ferre (Muchea) Pty Ltd (Muchea Water)
- Aquasol Pty Ltd
- BHP Nickel West Pty Ltd
- BHP Iron Ore Pty Ltd
- Bunbury Water Corporation (Aqwest)
- Busselton Water Corporation
- City of Kalgoorlie-Boulder
- Country Heights Water Pty Ltd (renamed from Athena Water Solutions Pty Ltd)
- Gascoyne Water Co-operative
- Hamersley Iron Pty Ltd
- Lancelin South Pty Ltd
- Ord Irrigation Cooperative
- Robe River Mining Co Pty Ltd
- Rottnest Island Authority
- Shire of Coolgardie
- Shire of Gnowangerup
- South West Irrigation Management Co-operative Limited (Harvey Water)
- Water Corporation
- Water West North Dandalup Pty Ltd

## The Energy and Water Ombudsman

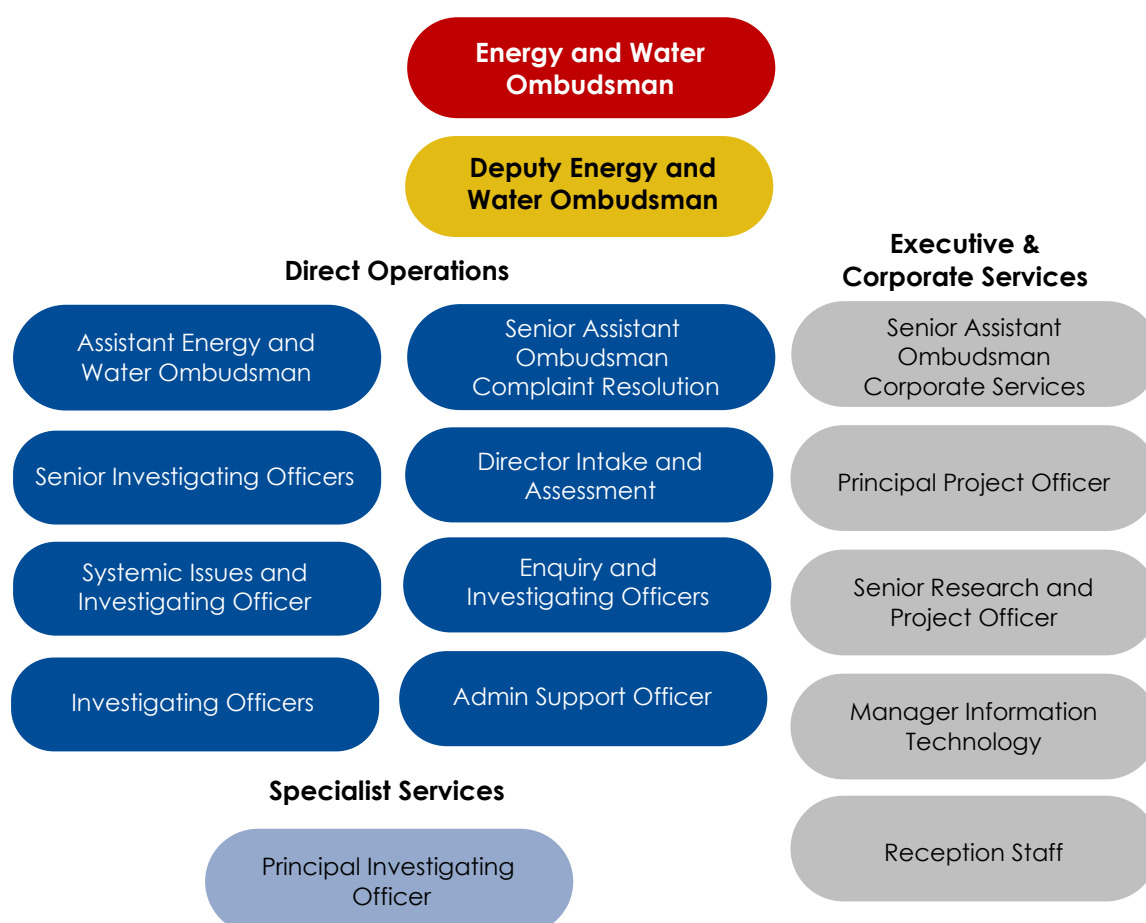
The Western Australian Ombudsman, Chris Field PSM, performs the functions of the Energy and Water Ombudsman under a service agreement with the Board. The Energy and Water Ombudsman is not affiliated with any electricity, gas or water providers or consumer organisations and therefore acts impartially in the investigation and resolution of complaints.

The Energy and Water Ombudsman utilises the governance structures of the Western Australian Ombudsman, including an Audit and Risk Management Committee.

## Operational Structure

The office of the Energy and Water Ombudsman (**Office**) is located within the office of the Western Australian Ombudsman. This provides the opportunity to achieve significant benefits through scale and scope economies that would not be available to a small stand-alone Energy and Water Ombudsman Scheme. It also creates the opportunity for improved quality service delivery through the highly developed, specialised expertise existing in the office of the Western Australian Ombudsman.

At 30 June 2023, the Office was comprised of 12.45 full time equivalent employees reporting to the Western Australian Ombudsman in his role as Energy and Water Ombudsman. The structure of the Office is shown below.



# About Us

Direct operational dispute resolution services are provided by a team of staff reporting through the Deputy Energy and Water Ombudsman to the Western Australian Ombudsman in his role as Energy and Water Ombudsman. Complex investigations, as well as the review of complaints, can be provided through senior investigating staff of the Western Australian Ombudsman's office. Other services, including communications and information technology, are provided through the Executive and Corporate Services Division of the Western Australian Ombudsman.

## Our Services

The Energy and Water Ombudsman receives, investigates and resolves complaints and disputes from residential and small business customers about their electricity, gas or water provider. The following table describes matters that the Energy and Water Ombudsman can and cannot investigate.

Matters the Energy and Water Ombudsman CAN Investigate	Matters the Energy and Water Ombudsman CANNOT Investigate
<ul style="list-style-type: none"><li>• Provision or supply of services as required by a licence or agreement under legislation;</li><li>• Billing, the administration of credit and payment services and the recovery of debts;</li><li>• Disconnection and restriction of supply, and refundable advances;</li><li>• Payments for breaches of prescribed electricity and water service standards;</li><li>• Marketing of gas, electricity or water for sale;</li><li>• A Member's exercise of its powers in relation to land, neighbouring land or property;</li><li>• Complaints and disputes relating to a Member or an agent referred by a Member or an agent; and</li><li>• Complaints by a person affected by the provision of a water service.</li></ul>	<ul style="list-style-type: none"><li>• The setting of prices or tariffs or determining price structures;</li><li>• Commercial activities outside the scope of the electricity, gas or water service licence;</li><li>• The content of Government policies; and</li><li>• Complaints under consideration by, or previously considered by, any court or tribunal or the Ombudsman considers should be dealt with by a court or tribunal.</li></ul>

The Energy and Water Ombudsman also liaises closely with providers in order to achieve effective dispute resolution, and with the community to provide effective access to our services.



## Our Objectives

The primary objectives of the Energy and Water Ombudsman are to:

- Resolve disputes between Members and their customers in a timely, independent, cost effective and efficient manner;
- Reduce the number of investigations by the Ombudsman through:
  - Ensuring Members are fully informed about costs of investigations; and
  - Working collaboratively with Members to achieve satisfactory internal resolutions;
- Ensure the appropriate level of consumer awareness of, and access to, the Energy and Water Ombudsman; and
- Develop and actively foster effective stakeholder relations.

## Strategies to Achieve Our Objectives

During 2022-23, we focused on the following key strategies to achieve our objectives and our Mission in accordance with our Values:

- Ensuring the Scheme is valued by consumers and Members by deploying independent, efficient and effective complaint management practices and applying industry best practice alternative dispute resolution;
- Based on information gathered during the complaints management process, identify systemic and emerging issues and reporting on these issues to the ERA and other relevant stakeholders; and
- Develop and undertake outreach, education, liaison and other programs with a focus on under-represented Western Australians.

## Our Complaint Resolution Process

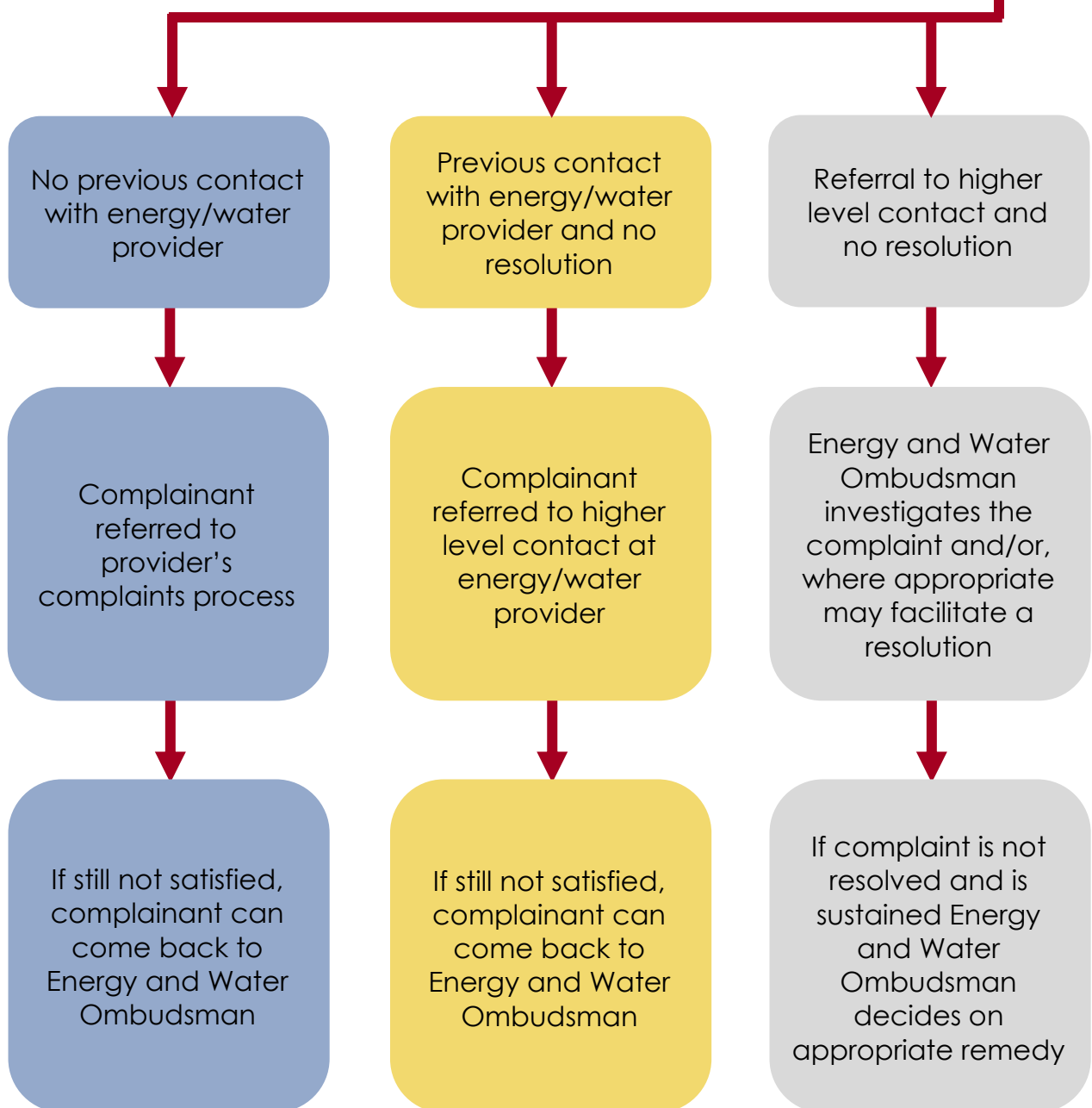
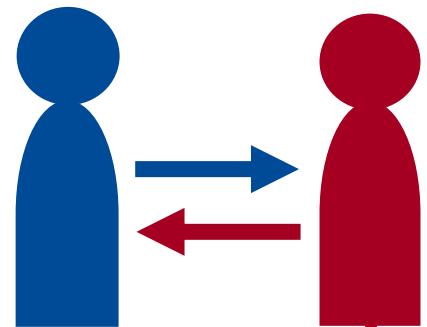
Consistent with other industry ombudsman schemes, the Energy and Water Ombudsman has a focus on the resolution of complaints by the electricity, gas or water provider and asks people making a complaint to try to resolve the matter with the provider first. The Energy and Water Ombudsman investigates complaints that remain unresolved after referral to a higher level contact with the electricity, gas or water provider.

When resolving complaints, the Energy and Water Ombudsman pursues them in a fair, reasonable, just, informal and expeditious manner, having regard to the law and licences, industry codes, deemed contracts and good industry practice applicable to the relevant Member.

# About Us

## Complaint Handling Process

Complainant phones, writes to or visits the Energy and Water Ombudsman



## **Our Work in 2022-23**

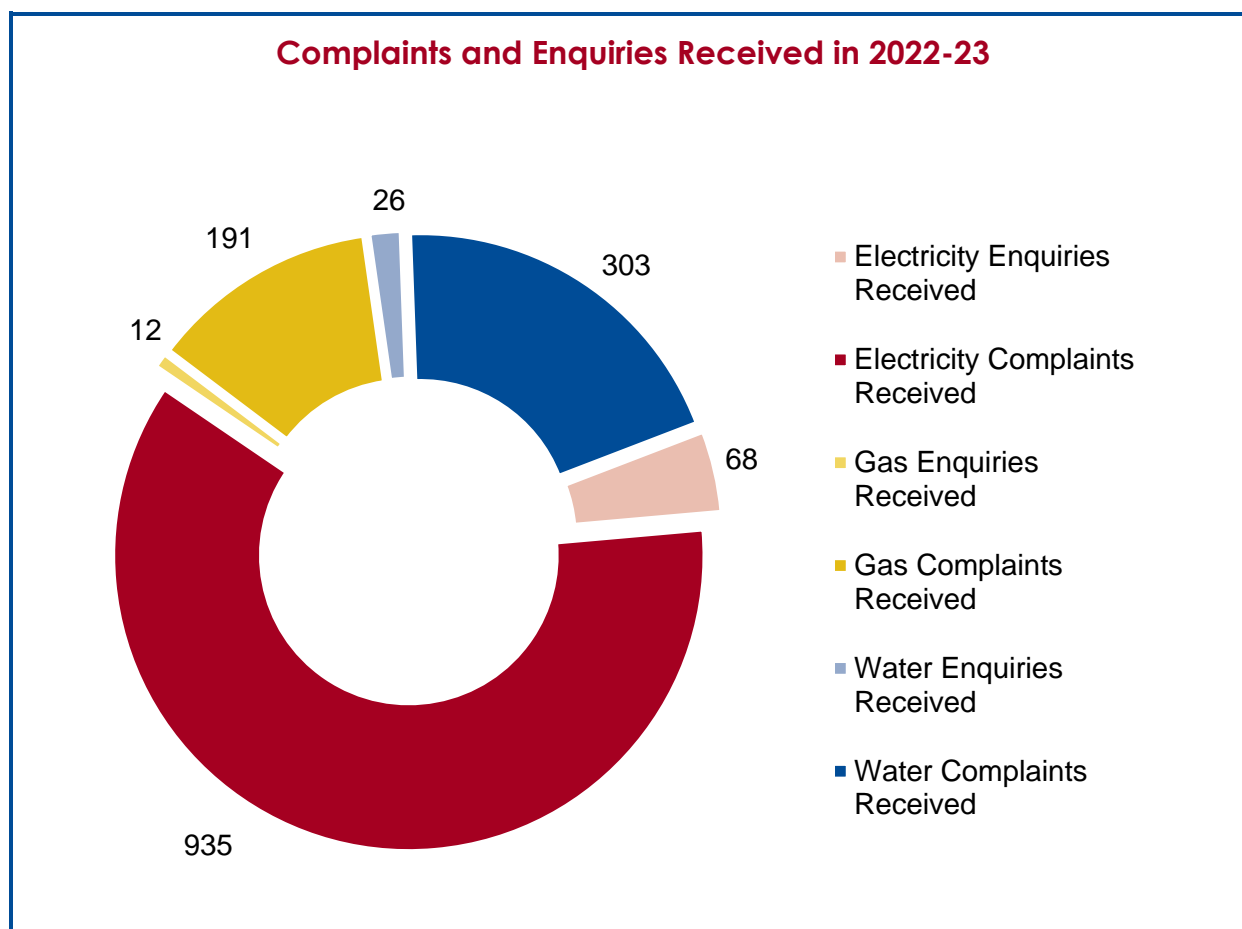


- **Complaints and Enquiries Received**
- **Complaints Finalised**
- **Issues Raised in Complaints**
- **Disconnections**
- **Investigated Complaints**

# Our Work in 2022-23

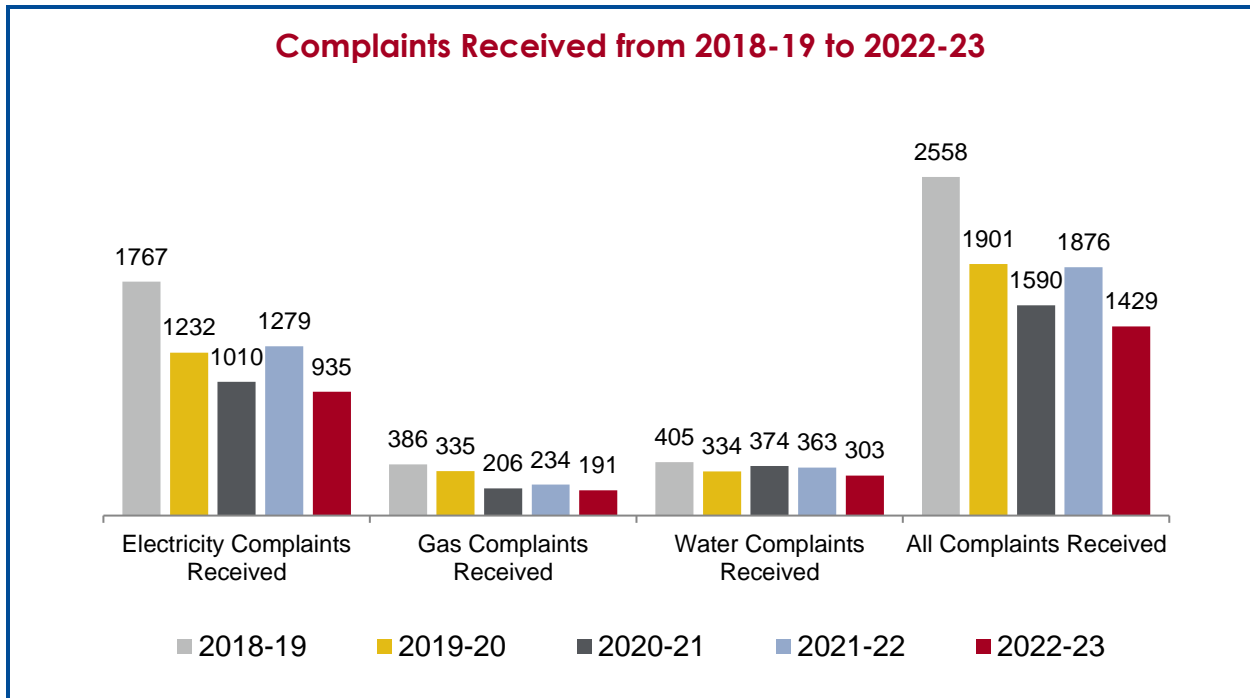
## Complaints and Enquiries Received

Over the 12 month period from 1 July 2022 to 30 June 2023, the Energy and Water Ombudsman received 1,429 complaints and finalised 1,388 complaints. In addition, 106 enquiries were received. The following chart shows the breakdown of complaints and enquiries received for gas, electricity and water in 2022-23.

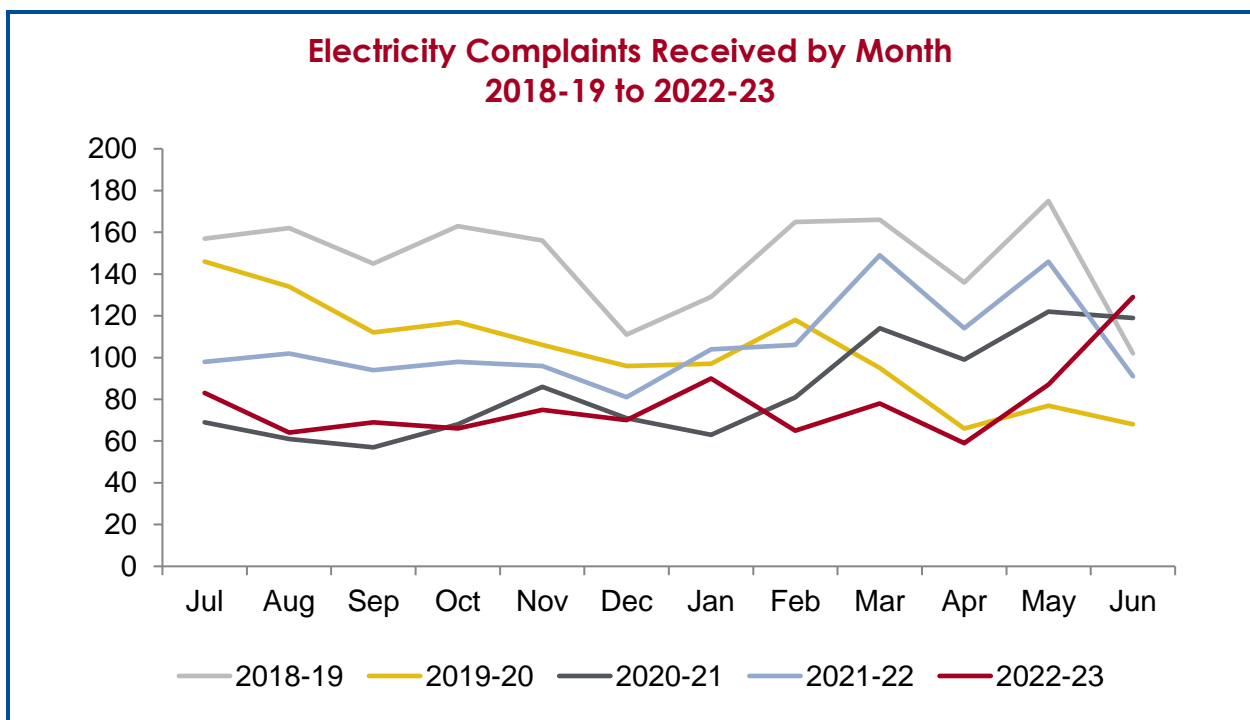


## Trends in Complaint Numbers

The following chart shows the trend in complaint numbers over the last five years for electricity, gas and water complaints.



Further details of the trends in electricity complaints over the last five years are shown in the following chart.



# Our Work in 2022-23

## Complaints Finalised

Complaints are finalised through resolution by the electricity, gas or water provider where possible and, if the matter cannot be resolved at that level, the complaint is investigated. The complaint stages and action taken by the Energy and Water Ombudsman at each stage are shown below.

**Stage 1 Complaints** The person has not yet contacted the electricity, gas or water provider. The person is referred to the relevant provider.

**Stage 2 Complaints** The person has had at least one contact with their electricity, gas or water provider (such as contact to the call centre) but the complaint has not been resolved. The Energy and Water Ombudsman refers the complaint to a 'higher level' officer for resolution within 10 business days.

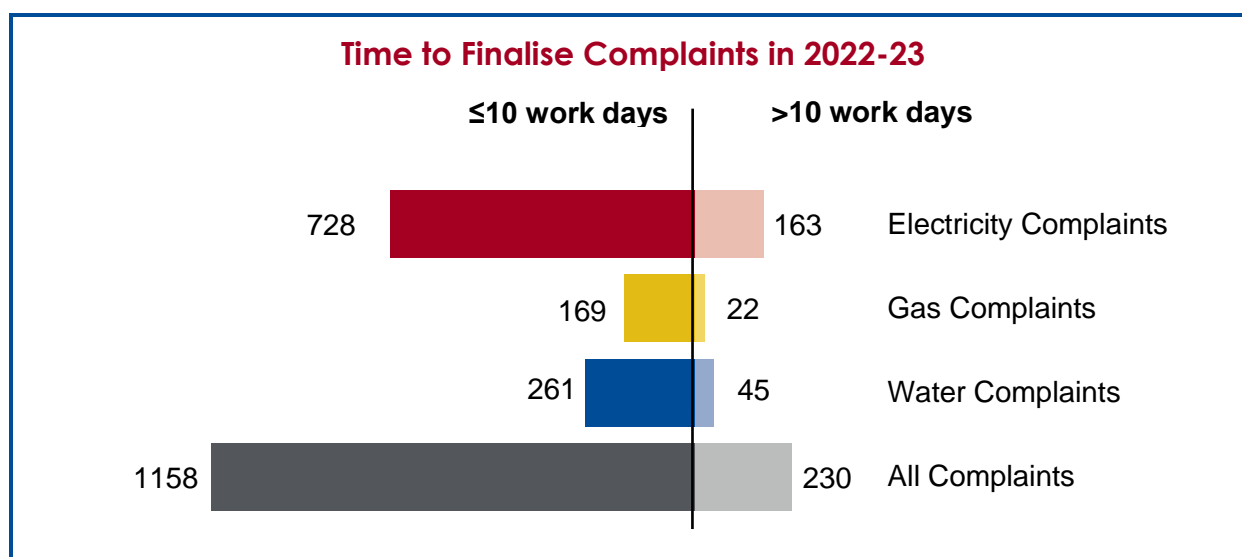
**Investigated Complaints** If a complaint remains unresolved after it has been referred to a 'higher level' officer at the relevant provider, the person can bring their complaint back to the Energy and Water Ombudsman for investigation. Where appropriate, the Energy and Water Ombudsman may attempt to facilitate a resolution.

In 2022-23, there were 1,388 complaints finalised, comprising 891 electricity complaints, 191 gas complaints and 306 water complaints.

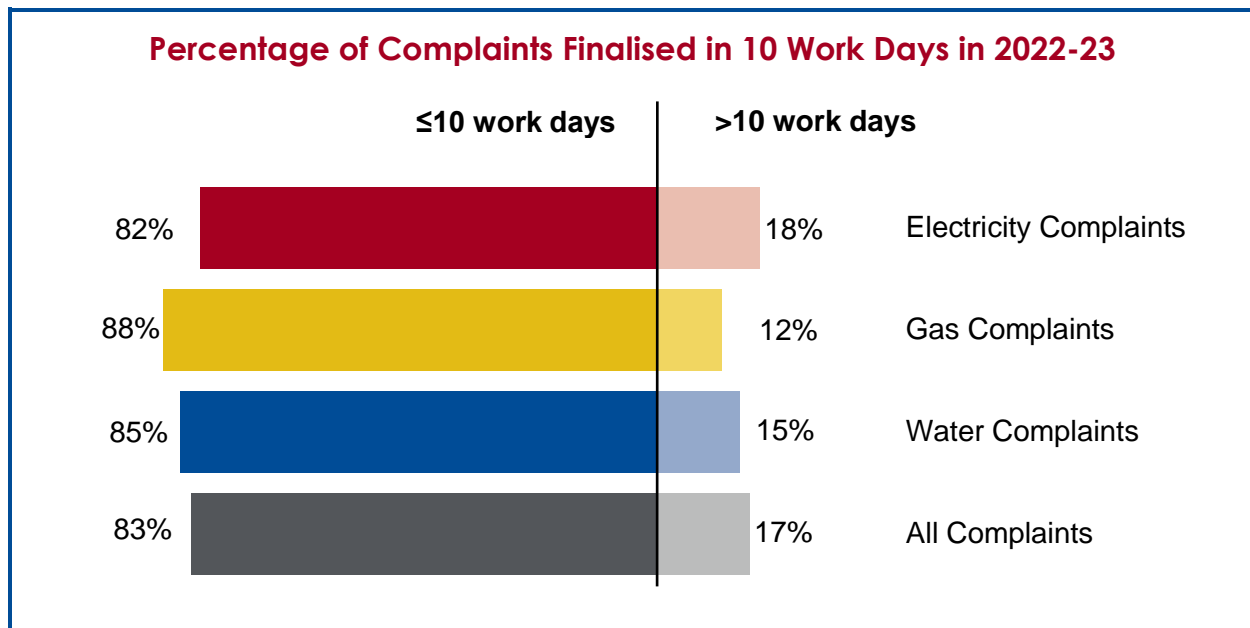
## Timeliness of Complaint Handling

The Energy and Water Ombudsman has maintained its high levels of timeliness in 2022-23 with 82% of electricity complaints, 88% of gas complaints, 85% of water complaints and 83% of all complaints being finalised within 10 business days.

The following charts show the timeframes for resolving electricity, gas and water complaints in 2022-23.







## Issues Raised in Complaints

Issues raised in electricity, gas and water complaints fall into the following categories:

<b>Billing</b>	Complaints about bills including alleged errors and disputes over meter readings and fees and charges.
<b>Credit</b>	Complaints about payment arrangements, debt collection issues and payment difficulties.
<b>Customer Service</b>	Complaints about alleged poor customer service.
<b>Supply</b>	Complaints about the quality and reliability of supply of electricity, gas or water.
<b>Provision</b>	Complaints about connection issues.
<b>Land</b>	Complaints about the way a provider has exercised its powers in relation to land.
<b>Service Standard Payments</b>	Complaints about regulated payments for poor service.
<b>Transfer</b>	Complaints about transfers from one provider to another.
<b>Marketing</b>	Complaints about the marketing activities of providers.
<b>Drainage, Irrigation or Sewerage</b>	Complaints about the supply of drainage, irrigation or sewerage.
<b>General</b>	Complaints not covered by other categories, including complaints by a person affected by a water service.

# Our Work in 2022-23

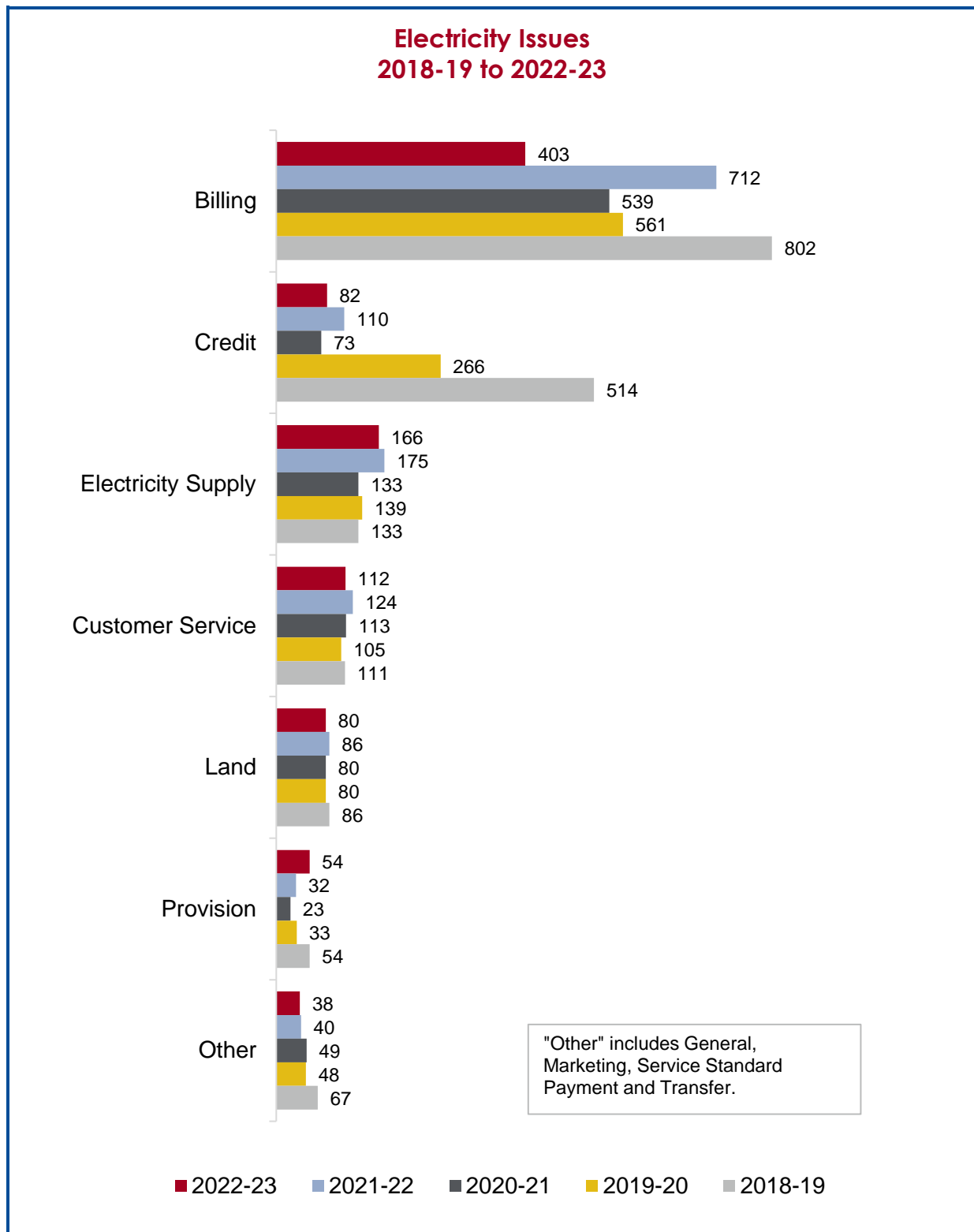
## Most Common Issues Raised

As for previous years, during 2022-23, billing remained the most common issue raised for electricity, gas and water complaints. Billing issues were raised in 46% of complaints received (43% of electricity complaints, 51% of gas complaints and 50% of water complaints). During the year there was a decrease in billing complaints of 43% for electricity and 13% for water, and an increase of 4% for gas.

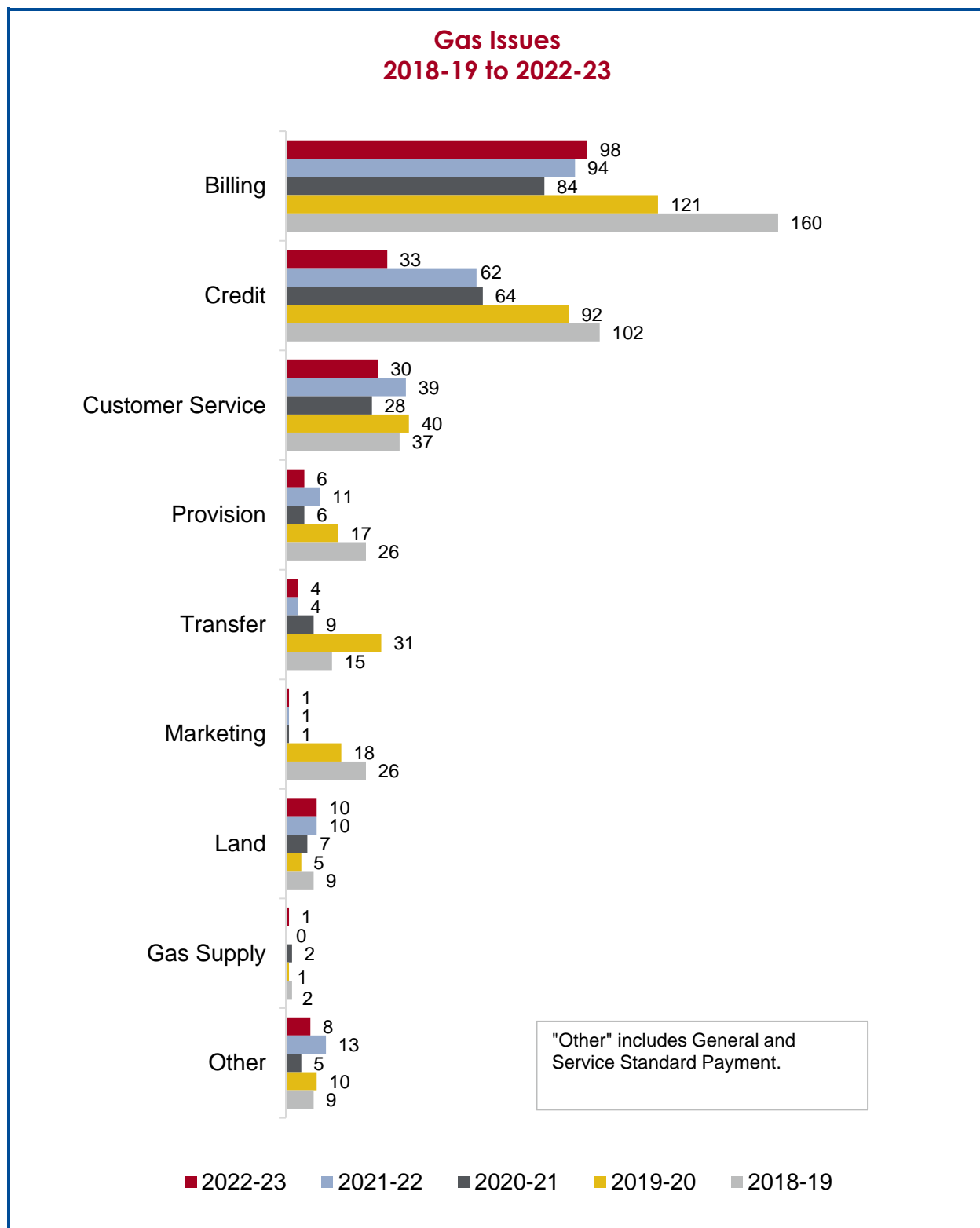
Supply of electricity, gas and water services, customer service and credit were also common issues for complaints, with:

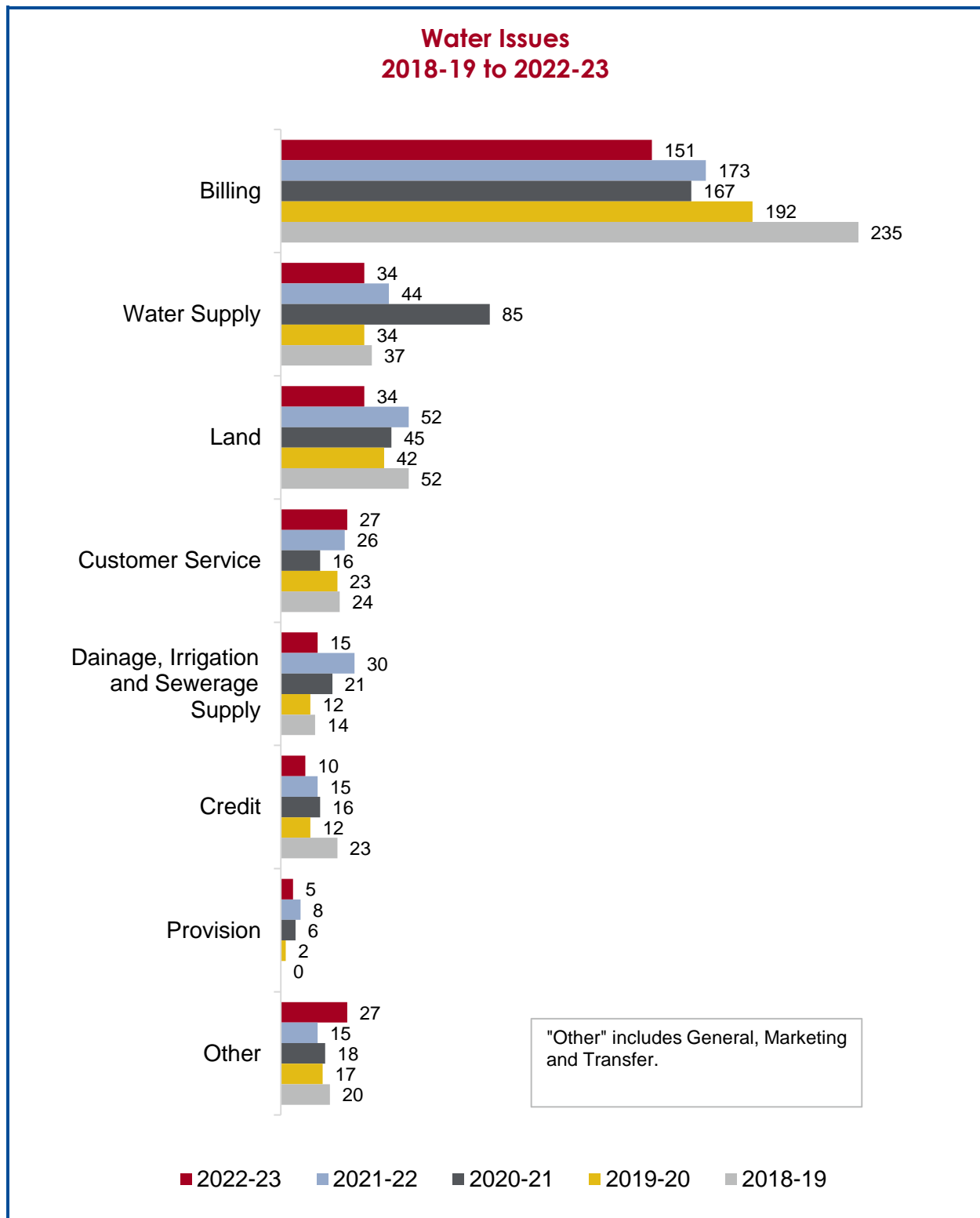
- Supply issues raised in 15% of complaints received (18% of electricity complaints and 16% of water complaints);
- Customer service raised in 12% of complaints received (12% of electricity complaints, 16% of gas complaints and 9% of water complaints); and
- Credit issues raised in 9% of complaints received (9% of electricity complaints, 17% of gas complaints and 3% of water complaints). The reduction in credit complaints in recent years, especially for electricity, coincided with a number of Household Electricity Credits and increases in the Energy Assistance Payments provided by the Western Australian Government, as well as other fiscal measures during the COVID-19 pandemic.

The following charts show the trends in issues raised in complaints over the last five years for each industry.



# Our Work in 2022-23





Note: The 85 complaints about Water Supply in 2020-21 include 37 complaints that relate to a single unplanned water outage incident.

# Our Work in 2022-23

## Reasons for Billing and Credit Complaints

Complaints about billing and credit issues may be made for a range of reasons. The main types of billing and credit issues are:

Types of Billing Issues	
<b>High Bill</b>	Bill higher than expected.
<b>Alleged Error</b>	Alleged billing errors.
<b>Meter</b>	Metering issues.
<b>Non Application</b>	Disconnections due to the customer not applying for an account.
<b>Tariff</b>	Incorrect rates or lack of information about tariffs.
<b>Fees</b>	Fees and charges.
<b>Pensioner Rebate</b>	Rebate has not been applied or has been incorrectly applied.
<b>Format</b>	Format or lack of adequate information on bill.
<b>Other</b>	Includes backbills, GST, historical debt, payment periods and security deposit.
Types of Credit Issues	
<b>Payment of Arrears</b>	Payment of arrears from previous bills, including extensions and payment plans.
<b>Debt Collection</b>	Credit rating or debt collection issues.
<b>Bill and Debt Payments</b>	Customer has received a high bill and has difficulty in payment, has difficulty paying debts or problems with payment arrangements.

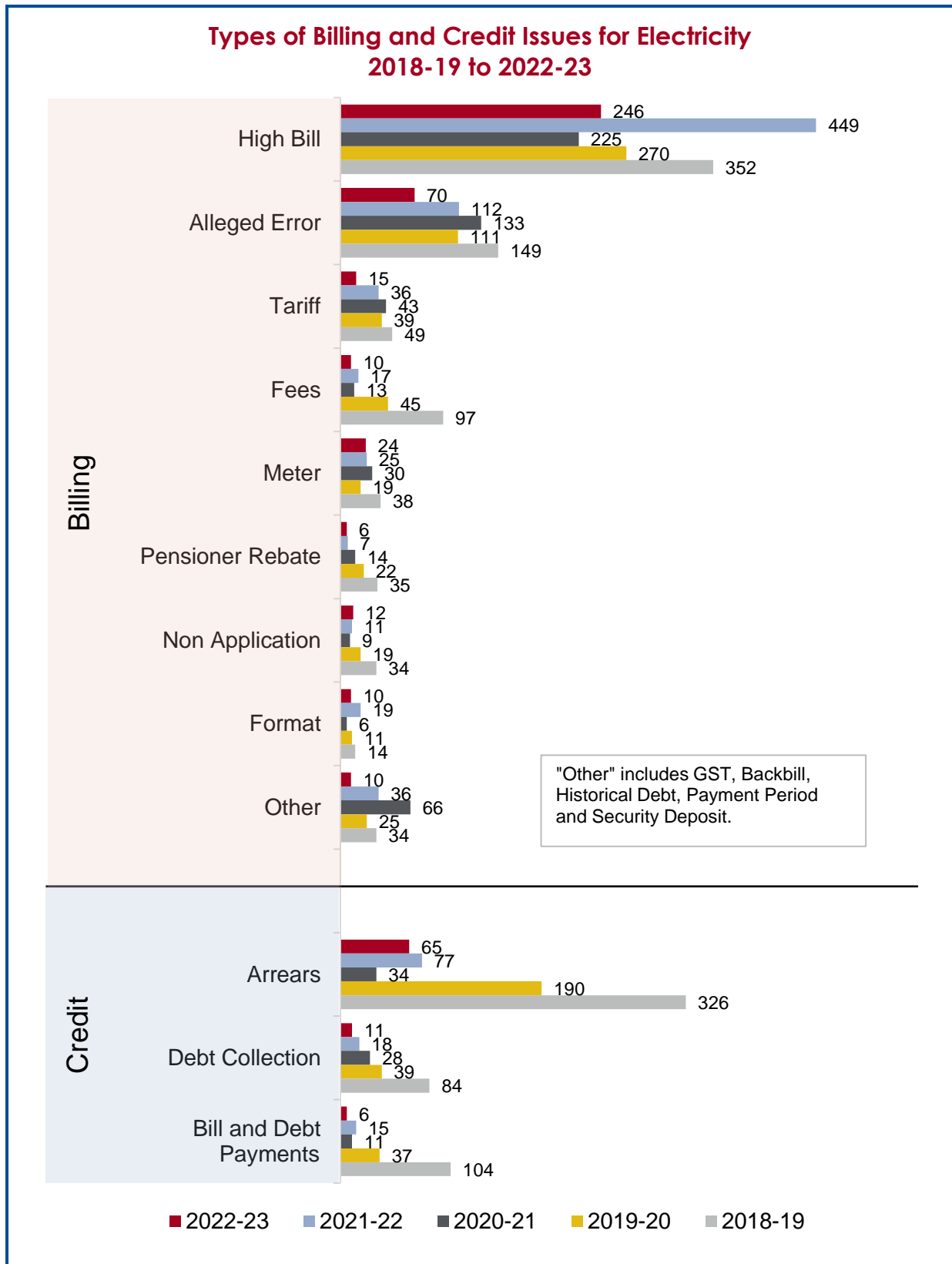
In 2022-23, the main reasons for billing complaints were high bills and alleged errors.

For electricity and water, the main reason for credit complaints was payment of arrears, and for gas, it was credit rating or debt collection issues.

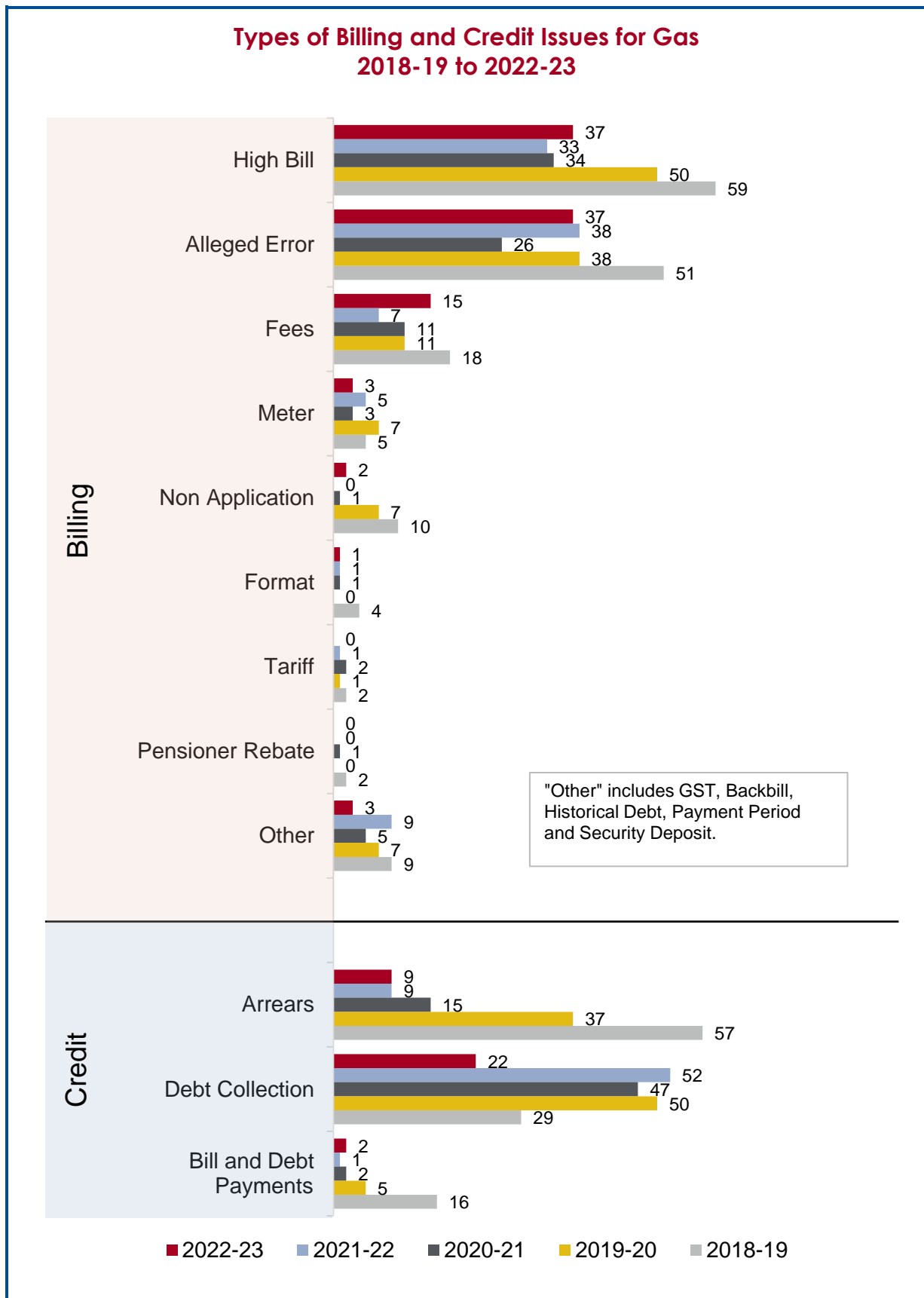


# Our Work in 2022-23

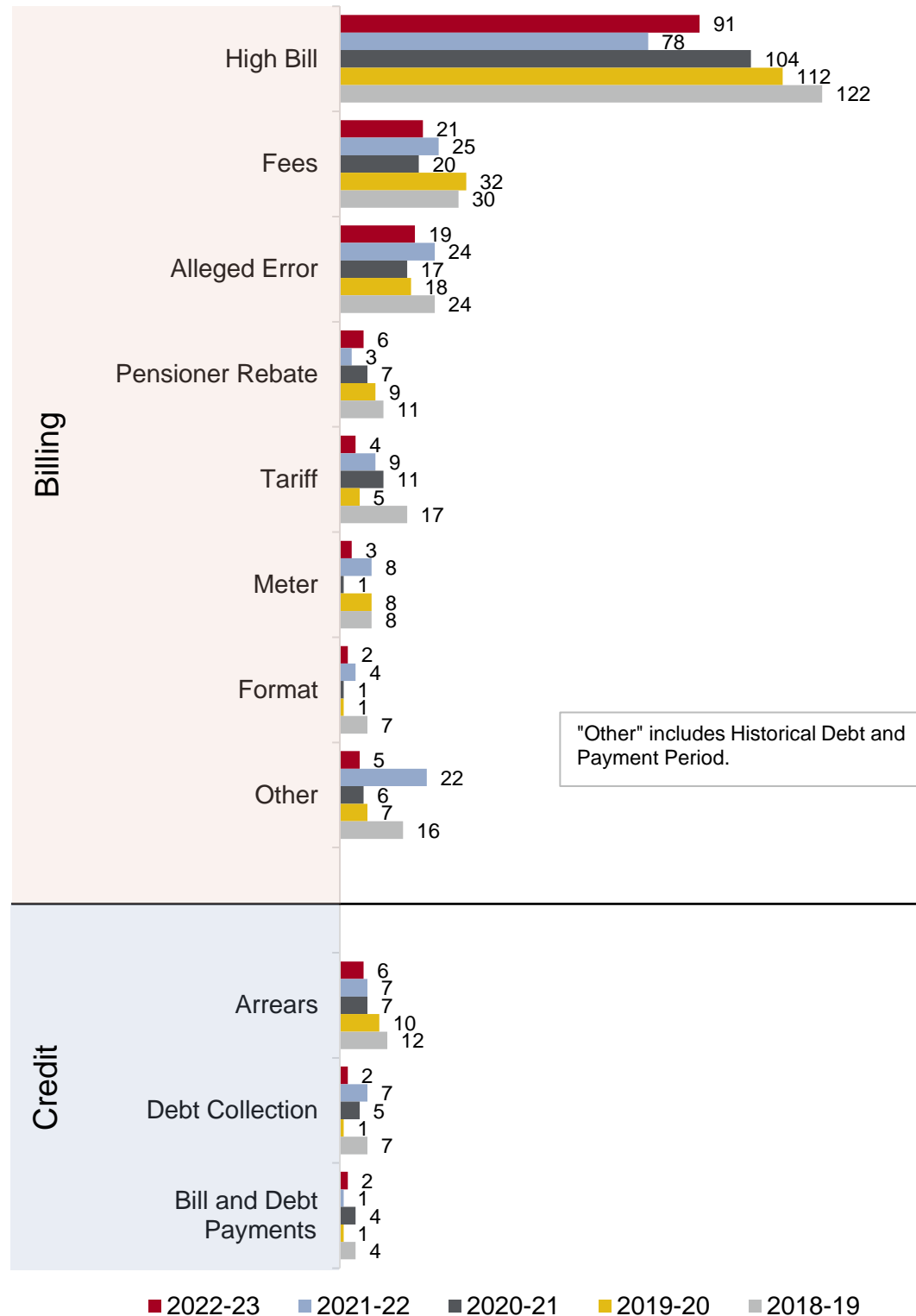
The trends over the last five years in the different types of billing and credit issues are shown in the following charts.



# Our Work in 2022-23



## Types of Billing and Credit Issues for Water 2018-19 to 2022-23



# Our Work in 2022-23

## Disconnections

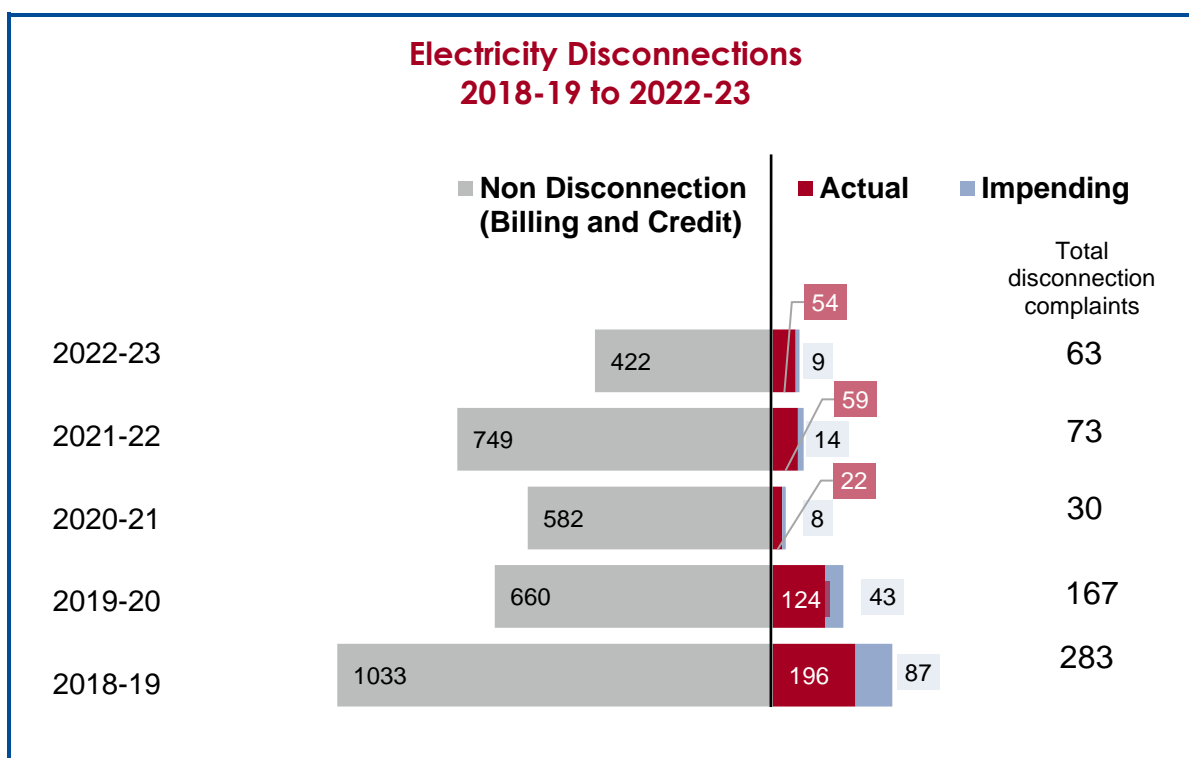
Gas and electricity retailers sometimes disconnect supply when a customer has failed to pay their bill or has not applied for an account when they take up a new residence. Before disconnecting, a reminder notice and then a disconnection warning should be sent. Complaints about reminder notices and disconnection warnings are recorded by the Energy and Water Ombudsman as impending disconnections. Complaints about a disconnection that has already occurred are recorded as actual disconnections. Water providers can restrict water supply, rather than disconnect, when a customer has failed to pay their bill.

During 2022-23, there were:

- 485 electricity complaints involving billing and credit issues and, of these, 54 involved actual disconnection and nine involved an impending disconnection;
- 131 gas complaints involving billing and credit issues and, of these, six involved actual disconnection and five involved an impending disconnection; and
- 161 water complaints involving billing and credit issues and, of these, one involved an impending water restriction.

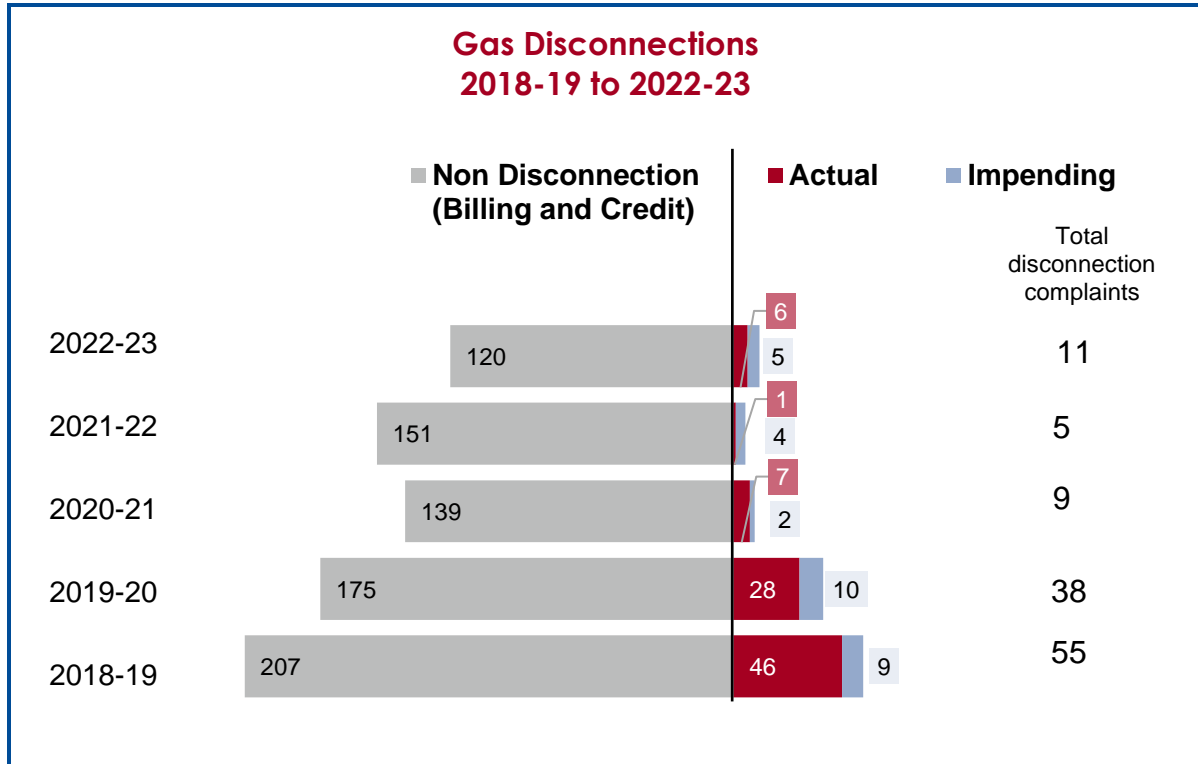
The following charts show trends for electricity and gas complaints relating to billing and credit issues involving, and not involving, disconnections.

For electricity, complaints about actual and impending disconnections in 2022-23, as for the previous two years year, were significantly lower than the years prior. Complaints about disconnections for the past three years coincided with a general moratorium on disconnections during the COVID-19 pandemic.



# Our Work in 2022-23

For gas, complaints about actual and impending disconnections in 2022-23 were lower than the previous four years.

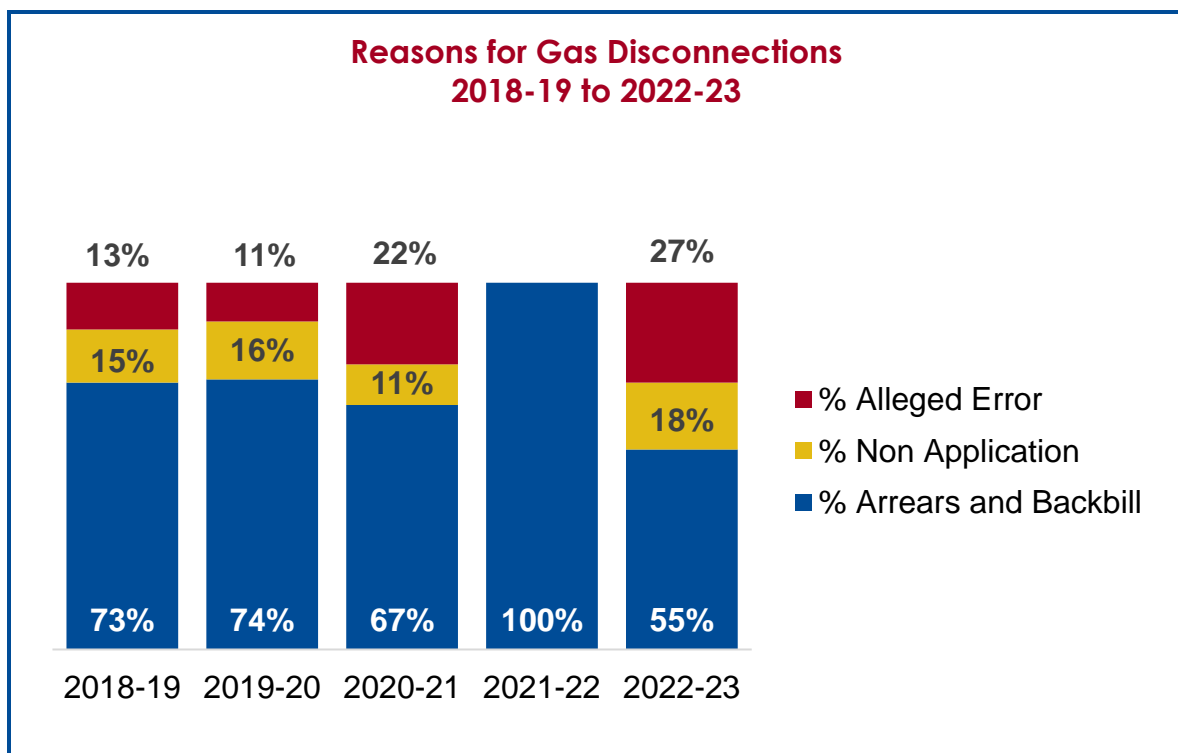
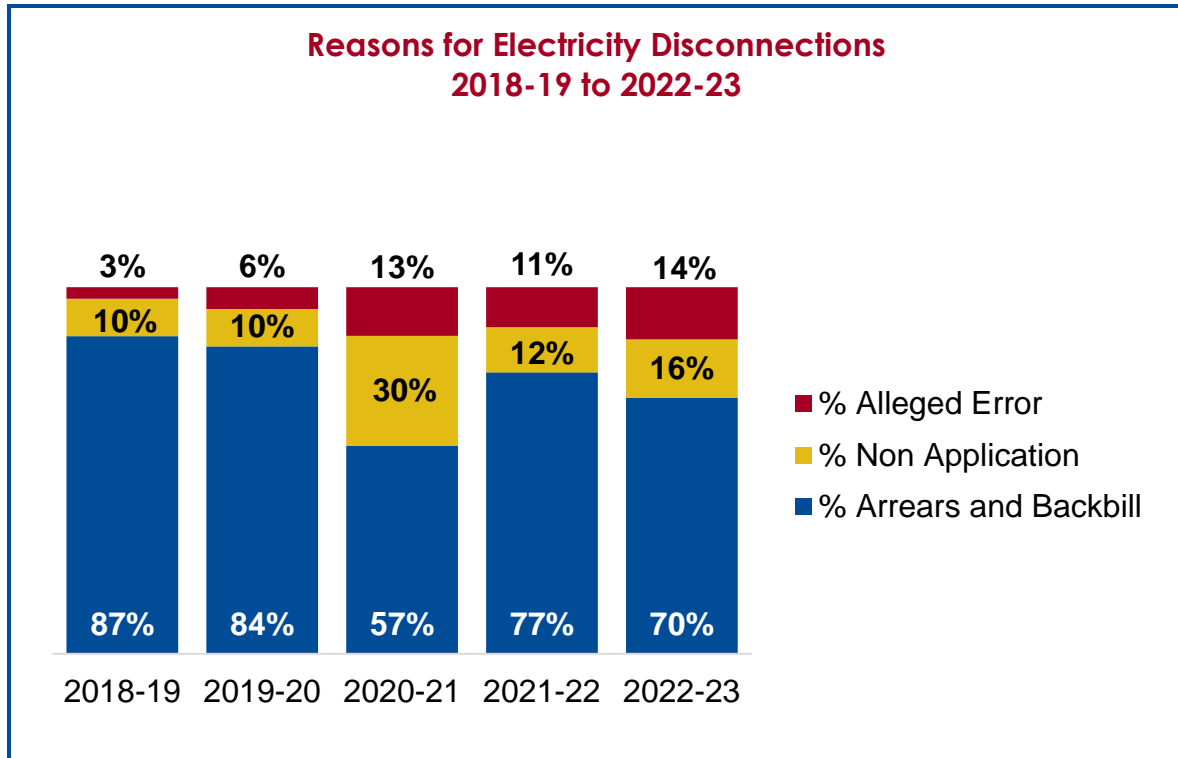


Actual or impending disconnections can occur for the following reasons:

Reasons for Disconnection	
<b>Arrears and Backbills</b>	Customer has not paid their bill or a backbill for a previous period.
<b>Non Application</b>	The customer has moved into or acquired a property and not applied to their retailer for an account to be established.
<b>Alleged Error</b>	Customer claims that they have been, or are about to be, disconnected due to an alleged error by the retailer.

## Our Work in 2022-23

For both electricity and gas, most complaints received about disconnections relate to arrears in bill payments. The following charts show trends in the reasons for all disconnections (actual and impending) over the last five years.



Note: percentages may not add to 100% due to rounding.



## Investigated Complaints

The Energy and Water Ombudsman refers complaints to the electricity, gas or water provider to resolve the matter in the first instance and most complaints are resolved directly between the customer and the provider. If the customer does not consider the matter is resolved, they can bring their complaint back to the Energy and Water Ombudsman for investigation.

## Facilitated Resolution Prior to Investigation

Prior to investigation, where appropriate, the Energy and Water Ombudsman may attempt to facilitate a resolution between the customer and the provider before commencing an investigation.

The facilitated resolution process involves the Energy and Water Ombudsman contacting the provider to allow it a further two business days to try to resolve the complaint and working with both the customer and the provider to facilitate a resolution. The Energy and Water Ombudsman monitors the process to ensure the matter is resolved. If the provider does not wish to attempt a further resolution or there is not a resolution in a reasonable timeframe, the complaint is investigated.

In 2022-23, there were 214 complaints finalised after being referred back by the customer for investigation, of which 43 (20%) were finalised through a facilitated resolution prior to investigation, 23 for electricity, nine for gas and 11 for water. A further 16 complaints were finalised prior to investigation as they were out of jurisdiction, withdrawn, there was no further contact or further investigation was not warranted.

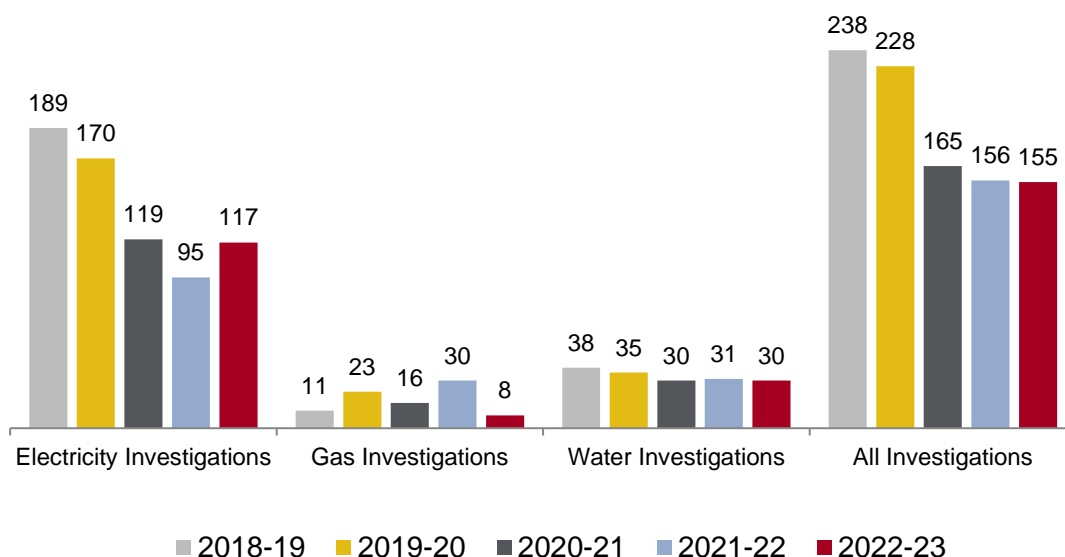
## Investigations Finalised

In addition to the 59 complaints finalised prior to investigation, there were 155 complaints finalised in 2022-23 following an investigation by the Energy and Water Ombudsman, including 117 electricity complaints, eight gas complaints and 30 water complaints.

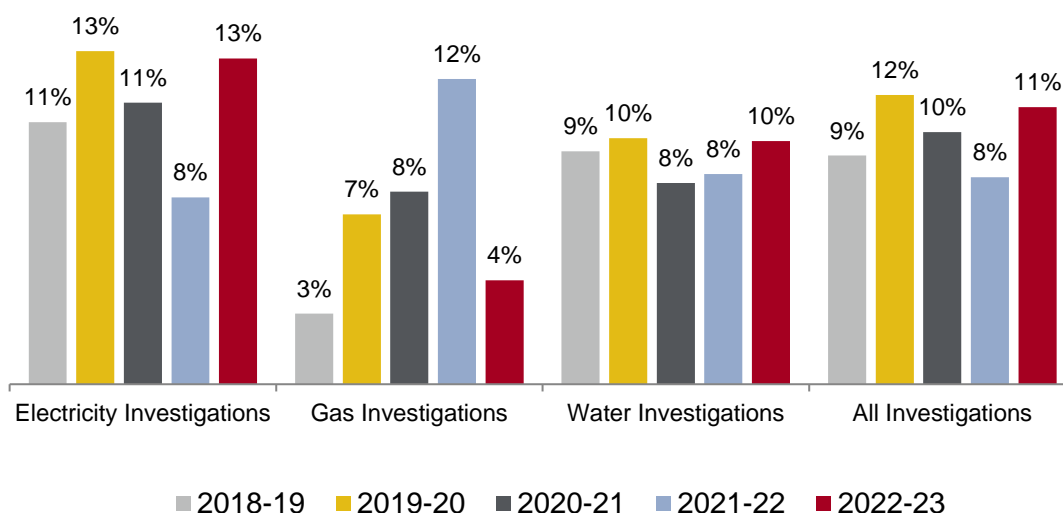
Trends in the numbers and proportion of investigated complaints over the last five years are shown in the following charts.

# Our Work in 2022-23

**Number of Investigations Finalised  
2018-19 to 2022-23**



**Investigations Finalised as Percentage of Complaints Finalised  
2018-19 to 2022-23**



## Outcomes of Complaints Referred Back for Investigation

Complaints that are referred back by a customer to the Energy and Water Ombudsman for investigation may be finalised for the following reasons:

- The Energy and Water Ombudsman facilitates a resolution prior to the commencement of an investigation;
- The Energy and Water Ombudsman facilitates a resolution during the investigation;
- Investigation of the matter shows that it is out of jurisdiction;
- The investigation shows the complaint is not sustained;
- The investigation shows the matter is sustained and the Energy and Water Ombudsman makes a binding determination, including an appropriate remedy; or
- Further investigation is not warranted for a range of reasons.

The most common outcomes for the 214 complaints finalised in 2022-23 after being referred back for investigation were as follows:

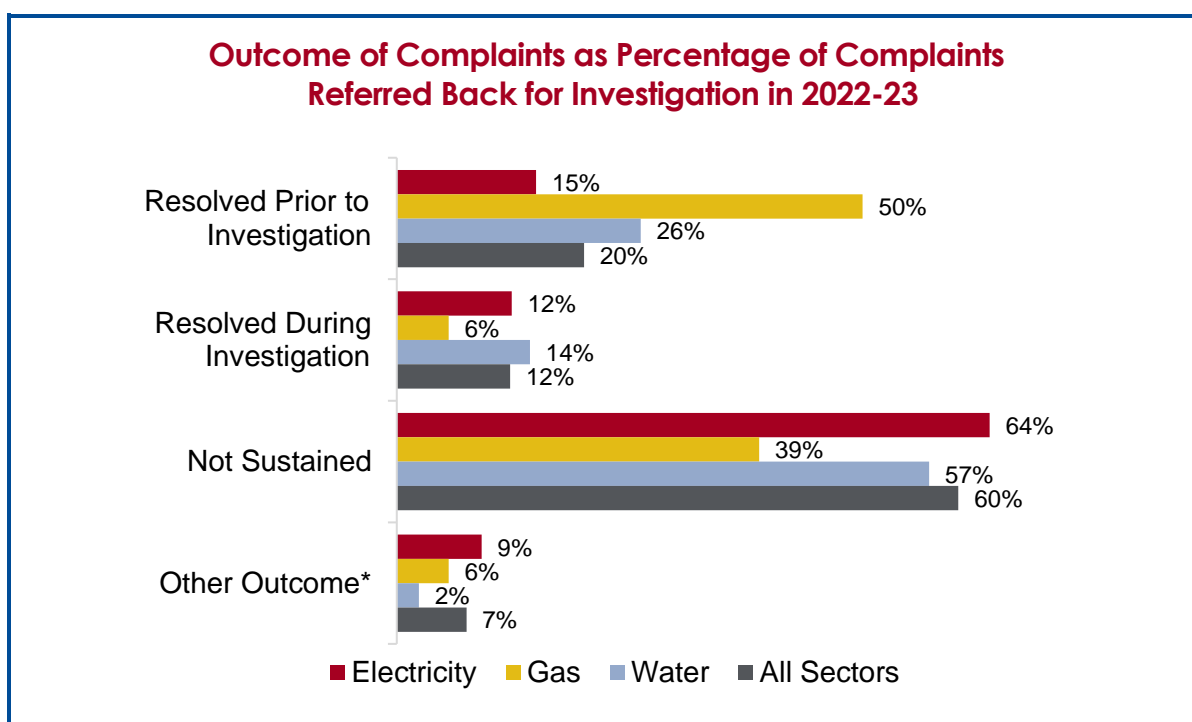
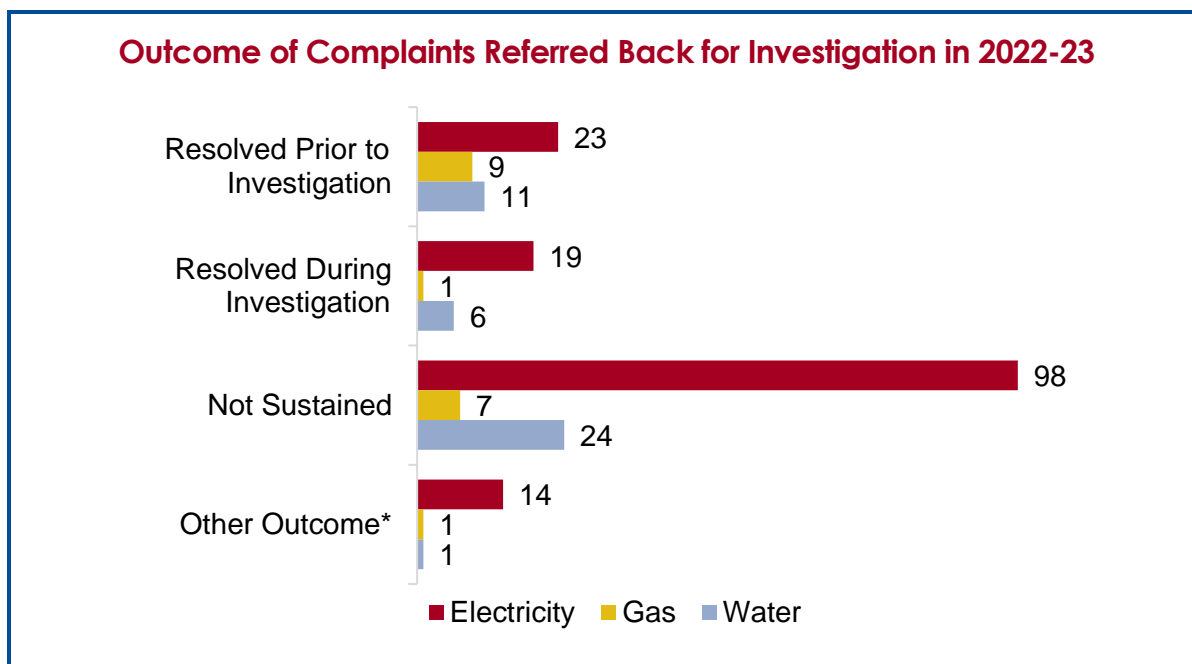
- In 43 (20%) of the 214 complaints, a resolution between the customer and the provider was facilitated prior to commencing an investigation;
- In 26 (12%) of the 214 complaints, a resolution between the customer and the provider was facilitated during the investigation; and
- In 129 (60%) of the 214 complaints, the investigation showed the complaint was not sustained.

Smaller proportions of complaints were finalised prior to or following an investigation because they were found to be out of jurisdiction (eight in 2022-23), further investigation was not warranted (two in 2022-23), the complaint was withdrawn (two in 2022-23) and there was no further contact (four in 2022-23).

There were no binding determinations by the Energy and Water Ombudsman in the 2022-23 reporting period.

# Our Work in 2022-23

The following chart shows the outcomes, in 2022-23, of the complaints referred back for investigation, broken down by electricity, gas and water.

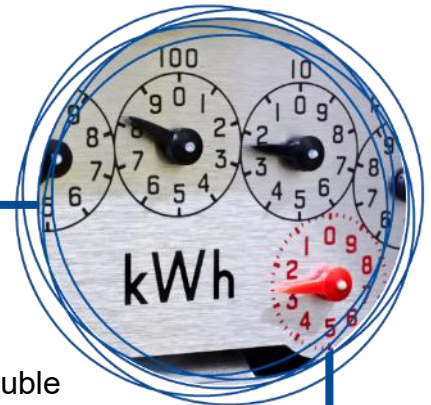


\* Other Outcome includes out of jurisdiction, further investigation not warranted, no further contact or withdrawn.

## Resolutions for Complaints

Electricity, gas and water providers may offer a range of actions to resolve a complaint including reducing bills, correcting or removing credit listings, providing the complainant with more time to pay, or providing compensation, an explanation or an apology. Bills may be reduced for a variety of reasons including correction of errors (for example, payment of rebate entitlements). Compensation may be paid where a customer has suffered a loss or damage due to the actions of their electricity, gas or water provider.

### Case Study



#### **Complaint about double billing leads to significant refunds to strata customers**

A customer in a strata complex found that they were being “double billed” for their electricity consumption. The customer said that the strata manager billed them for consumption through the master (common supply) meter, while a Retailer billed them for consumption through their unit’s sub-meter. The customer complained to the Retailer, who agreed not to pursue unpaid bills on the customer’s account while the Distributor and strata manager were resolving the metering issues, however would not provide a refund for the consumption charges. The customer complained to the Energy and Water Ombudsman.

The Energy and Water Ombudsman escalated the matter with the Retailer and Distributor. The Retailer and Distributor conducted a significant investigation into the incorrect metering arrangements and billing that had occurred over several years affecting several properties in the strata complex. The Energy and Water Ombudsman’s investigation provided independent oversight of the Retailer and Distributor’s progress and ensured the customer was kept informed.

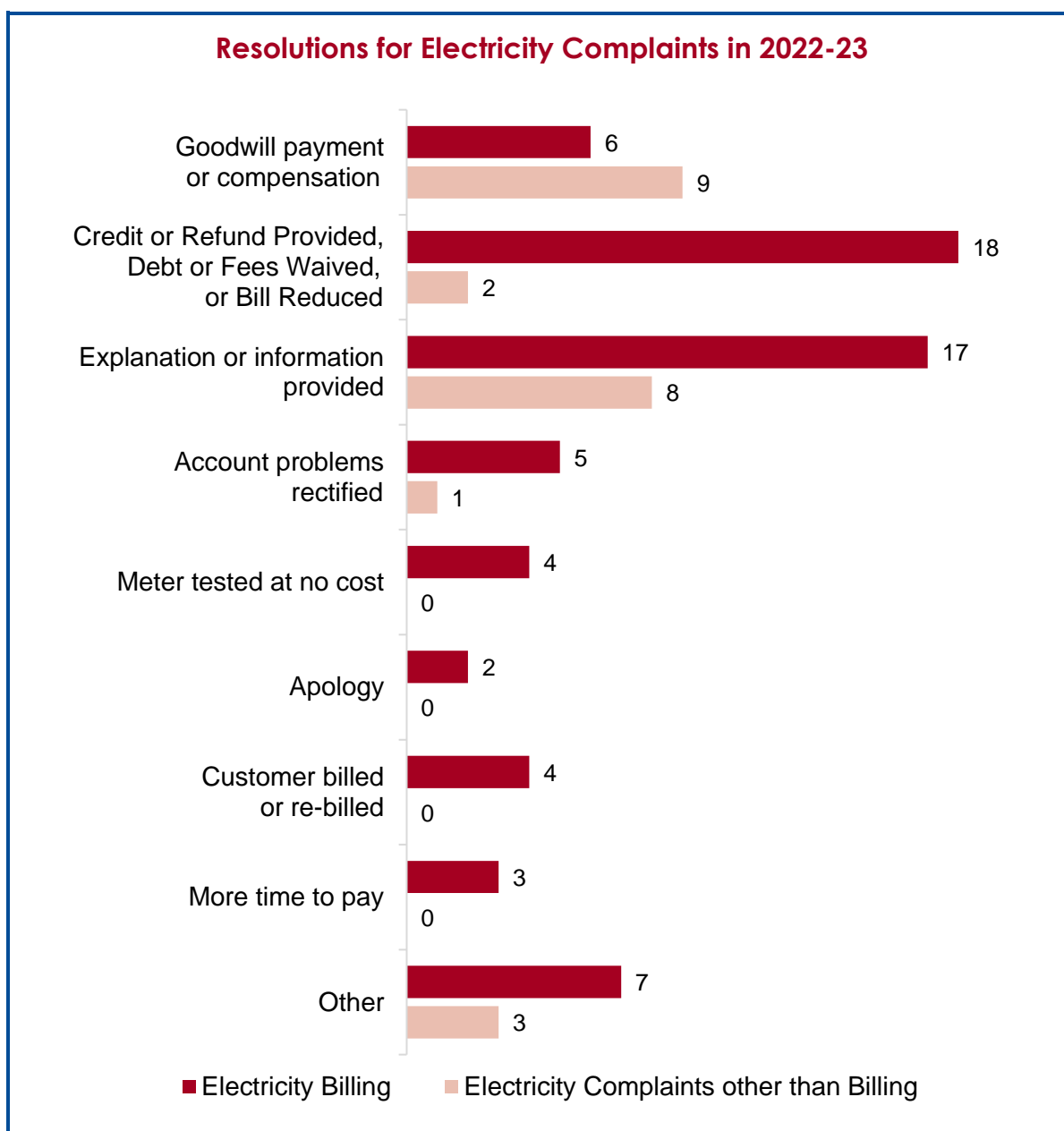
As a result of the investigation by the Distributor, Retailer and Energy and Water Ombudsman, the Retailer refunded all the residential sub-meter customers in the strata complex for several years of charges.

# Our Work in 2022-23

## Resolutions for Electricity Complaints

In 2022-23, there were 89 actions offered by electricity providers for the 42 electricity complaints that were resolved after being referred back by the customer to the Energy and Water Ombudsman for investigation. The number of actions undertaken is higher than the number of complaints resolved as there is often more than one action taken by the provider to resolve the complaint. For example, the retailer may reduce the bill and offer an apology.

The following chart provides the breakdown of the actions offered in 2022-23 to resolve complaints, for billing complaints and complaints about other issues.



## Resolutions for Gas Complaints

In 2022-23, there were 16 actions offered by gas providers for the 10 gas complaints that were resolved after they were referred back for investigation, including:

- Explanation or information provided (4);
- Goodwill payment or compensation (3);
- Credit or refund provided, debt or fees waived or bill reduced (3);
- Account problems rectified (2);
- Default listing removed from credit rating (1);
- An apology (1); and
- Other remedies (2).

## Resolutions for Water Complaints

In 2022-23, there were 25 actions offered by water providers for the 17 water complaints that were resolved after they were referred back for investigation, including:

- Goodwill payment or compensation (6);
- Credit or refund provided, debt or fees waived or bill reduced (5);
- Explanation or information provided (5);
- More time to pay (2);
- An apology (1); and
- Other remedies (6).

The following case studies illustrate the outcomes of complaints and, where appropriate, the resolutions offered by providers.

## Case Study



### Small business compensated for economic loss

The Distributor informed a customer, a small business owner, about a planned outage for network maintenance. The customer would not be able to operate their business during the outage and closed for the day. The planned outage was cancelled, but the customer was not informed. The customer complained to the Distributor about not receiving notice about the cancelled outage and made a claim for their losses for closing the business. The Distributor identified that a systems issue meant notifications about the cancelled outage were not sent out but denied the claim. The customer complained to the Energy and Water Ombudsman.

The Energy and Water Ombudsman's investigation considered the regulations and codes that applied to the Distributor as well as good industry practice. The Energy and Water Ombudsman found that the Distributor did not have a legal obligation to notify customers where a planned outage was cancelled. However, the Energy and Water Ombudsman found that the fault in the Distributor's system which prevented the cancellation notification being sent was known by the Distributor for some time and the cancellation of the outage occurred several days before the outage date.

As a result of the Energy and Water Ombudsman's investigation, considering the circumstances of the case, the Distributor agreed to compensate the customer for their losses for closing the business for the day.



## Case Study



### Default listing removed after Ombudsman involvement

A customer complained to their gas Retailer about a default listing for an outstanding bill for their previous residence. The customer had moved out of the residence and did not receive a notification about the default listing from the Retailer, although the Retailer had the customer's current phone number. The customer complained to the Retailer but did not receive a response. The customer complained to the Energy and Water Ombudsman.

Prior to commencing an investigation, the Energy and Water Ombudsman escalated the complaint with a senior staff member at the Retailer to try to facilitate a resolution between the Retailer and customer. The Retailer agreed to remove the default listing in the circumstances.

## Case Study



### Water provider replaces faulty meter

A customer complained about a high water bill and said they did not have any water leaks on their property and did not change their consumption. The Energy and Water Ombudsman referred the customer to the water provider for it to consider the complaint in the first instance. The water provider inspected the meter and found no water leaks and subsequent testing found the water meter was faulty. However, when the customer received a further overdue account notice and the meter had not been replaced, the customer again contacted the Energy and Water Ombudsman.

Prior to commencing an investigation, the Energy and Water Ombudsman escalated the complaint with a senior staff member at the water provider to try to facilitate a resolution between the water provider and customer. The water provider credited the customer's account for the high bill due to the faulty meter and arranged for the meter to be replaced.

## Our Work in 2022-23

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# Stakeholder Liaison and Access to Services



- Stakeholder Liaison
- Awareness and Accessibility

# Stakeholder Liaison and Access to Services

Effective engagement with key stakeholder groups is essential to the achievement of effective complaint resolution, increased awareness of the services provided by the Energy and Water Ombudsman and identification and addressing of systemic issues. The office of the Energy and Water Ombudsman (**the Office**) does this through:

- Continuous liaison and communication with key stakeholders including Members (electricity, gas or water providers), regulators and industry-based ombudsmen; and
- Ensuring ongoing access to its services for residential and small use customers, and community groups who represent them.

In November 2021, the Energy and Water Ombudsman Board approved a revised *Communications Strategy 2022-2026*. This strategy identifies activities designed to enhance the promotion of, and access to, the Energy and Water Ombudsman by key stakeholders. Further details about these activities are detailed in this section.

## Stakeholder Liaison

The Office regularly liaises with a number of key stakeholders. This continuous communication and feedback process allows the Office to better understand relevant industry issues and to encourage best practice and leadership in dispute resolution.

### Members

In order to achieve effective dispute resolution, the Office liaises closely with Members. The Office was involved in regular meetings with Members as outlined below:

- In July 2022, the Assistant Energy and Water Ombudsman met with representatives of AGL to discuss ongoing liaison and complaints;
- In July 2022, the Assistant Energy and Water Ombudsman provided a half day training workshop to complaint handling staff at Synergy on *Effective Complaint Handling* and *Good Decision Making*;
- In September, October and November 2022 and February, March and May 2023, the Assistant Energy and Water Ombudsman met with representatives of Western Power to discuss ongoing liaison and complaints;
- In November 2022, the Deputy Energy and Water Ombudsman met with the new Chief Executive Officer of Synergy;
- In February and March 2023, the Assistant Energy and Water Ombudsman liaised with senior representatives from the seven Members with the greatest number of complaints, to discuss complaint trends and projections as part of the Energy and Water Ombudsman's budget planning for 2023-24; and
- In March 2023, the Assistant Energy and Water Ombudsman met with Simply Energy to discuss ongoing liaison and complaints.

# Stakeholder Liaison and Access to Services

## The Economic Regulation Authority and Other Regulators

During 2022-23, the Office continued its regular interaction with the industry regulator, the ERA. The Office was involved with meetings and liaison with the ERA and other regulators as outlined below:

- In September and December 2022 and March 2023, the Assistant Energy and Water Ombudsman attended liaison meetings with senior staff of the ERA;
- In September 2022 and April and May 2023, the Assistant Energy and Water Ombudsman and Principal Project Officer attended liaison meetings and training conducted by the Office of the Australian Information Commissioner via video conference;
- In October 2022 and March 2023, the Assistant Energy and Water Ombudsman attended meetings with the ERA's Consumer Consultative Committee;
- In February 2023, Jenness Gardner, the Chief Executive Officer of the ERA, presented to the Board of the Energy and Water Ombudsman; and
- In March, May and June 2023, the Deputy Energy and Water Ombudsman and staff met with Energy Policy WA to discuss the Alternative Electricity Services (**AES**) framework, being introduced by the Western Australian State Government to ensure adequate protections are available for consumers of alternative electricity business models and services, including embedded networks, behind the meter generation and storage services. Subject to the passage of legislation, this will significantly expand the jurisdiction of the Energy and Water Ombudsman in 2025.

## Industry Ombudsmen

Liaison and collaboration with other industry-based ombudsmen provides an opportunity for the Office to benchmark its performance and stakeholder communication activities against other similar agencies, and to identify areas for improvement through the experience of others. A summary of the liaison with these industry bodies is outlined below:

- In June 2023, the Energy and Water Ombudsman hosted the Australian and New Zealand Energy and Water Ombudsman Network (**ANZEWON**) conference, held in Perth. The agenda included:
  - Meeting the Honourable Bill Johnston MLA, Minister for Mines and Petroleum; Energy; Hydrogen Industry; Industrial Relations;
  - Presentations by the ERA, Energy Policy WA, Western Power and Synergy; and
  - Site visit to Synergy's Big Battery Project.

ANZEWON provides a forum for utility industry ombudsmen in Australia and New Zealand to enhance effectiveness, efficiency and appropriate consistency of complaint handling across the jurisdictions. Members are able to share appropriate information and jointly consider emerging consumer issues;

# Stakeholder Liaison and Access to Services

- The Australian and New Zealand Ombudsman Association (**ANZOA**) is a peak group for parliamentary and industry-based ombudsmen in Australia and New Zealand. It acts as a network for consultation and discussion for ombudsmen on matters of interest, concern or common experience. Staff participated in regular special interest group meetings with ANZOA Members via teleconference, including data and analytics as well as public relations and communications; and
- In November 2022, the Assistant Energy and Water Ombudsman met with the Assistant Ombudsman Early Resolution Telecommunications Industry Ombudsman to discuss early resolution processes, community outreach and engagement and industry trends that might be of relevant to both the telecommunication and utility sectors within Western Australia.

## Awareness and Accessibility

### Regional Awareness and Accessibility Program

The Office continued the Regional Awareness and Accessibility Program (**the Program**) during 2022-23. Regional visits were conducted to Newman, Jigalong, Tom Price and Paraburdoo in the East Pilbara in November 2022 and Karratha, Roebourne and Port Hedland in the West Pilbara in May 2023. The visits included activities such as:

- Drop-in clinics, which provided an opportunity for members of the local community to raise their concerns face-to-face with the staff of the Office;
- Meetings provided an opportunity for Aboriginal communities to discuss service delivery and where the Office may be able to assist; and
- Liaison with community, advocacy and consumer organisations to provide further information and discussion.

The Program is an important way for the Office to raise awareness of, access to, and use of, its services for regional and Aboriginal Western Australians. The visits were coordinated with the office of the Western Australian Ombudsman, Health and Disability Services Complaints Office, Equal Opportunity Commission, Office of the Information Commissioner (WA), Commonwealth Ombudsman and Aboriginal Legal Service.

The Program enables the Office to:

- Deliver key services directly to regional communities, particularly through complaint clinics;
- Increase awareness and accessibility among regional and Aboriginal Western Australians (who were historically under-represented in complaints to the Office); and
- Deliver key messages about the Office's work and services.



# Stakeholder Liaison and Access to Services

The Program provides a valuable opportunity for staff to strengthen their understanding of the issues affecting people in regional and Aboriginal communities.

The Office also held an information stall at the Wagin Woolorama agricultural show in March 2023, in collaboration with the office of the Western Australian Ombudsman and the Health and Disability Services Complaints Office.



The Office held an information stall at the Wagin Woolorama Agricultural Show in March 2023, in collaboration with the office of the Western Australian Ombudsman and Health and Disability Services Complaints Office.



Attendees at the information session for the Aboriginal community, Elders and service providers in Newman, November 2022, with representatives from the Office, the Commonwealth Ombudsman, Equal Opportunity Commission, Health and Disability Services Complaints Office and Office of the Information Commissioner (WA).

## Aboriginal Engagement, Awareness and Access

In August 2022, the Western Australian Ombudsman appointed an Assistant Ombudsman Aboriginal Engagement and Collaboration, the first time in the fifty-year history of the office of the Western Australian Ombudsman that an executive position has been dedicated to Aboriginal Western Australians. The Assistant Ombudsman:

- Leads the existing Aboriginal Engagement and Collaboration Team;
- Provides strategic leadership and high-level advice to support the Ombudsman and staff in undertaking their functions, with a particular focus on the impact on, and delivery of services to, Aboriginal Western Australians;

# Stakeholder Liaison and Access to Services

- Leads, manages and undertakes relationship building and stakeholder engagement, in particular with Aboriginal communities, for matters involving Aboriginal peoples, raises awareness of, and accessibility to, the Energy and Water Ombudsman; and
- Supports the office in continuing to build the cultural competency of our staff.

The Aboriginal Engagement and Collaboration Branch members attended events and meetings with government and non-government service providers to provide an opportunity to raise issues affecting the Aboriginal community and to raise awareness of the Office's role.

The Office also continued its engagement with the Aboriginal community through:

- Aboriginal community information sessions as part of its Regional Awareness and Accessibility Program; and
- Visits to remote Aboriginal communities during regional visits, including a visit to Jigalong community in the East Pilbara Region in November 2022.

## Presentations and Information

The Office continued to engage with the community and community sector organisations at a range of events and forums, including:

- In July 2022, the Office hosted a webinar, *Ombudsman Complaint Resolution Webinar for Community Sector Organisations*. The webinar was delivered in collaboration with the office of the Western Australian Ombudsman, Commonwealth Ombudsman, Telecommunications Industry Ombudsman, Australian Financial Complaints Authority, Health and Disability Services Complaints Office and the Equal Opportunity Commission;
- In October 2022 and February 2023, the Assistant Energy and Water Ombudsman attended the Western Australian Advocacy for Consumers of Energy Forum as an observer via video conference;
- In October 2022, the Principal Project Officer presented on the role of the Energy and Water Ombudsman to members of the community at the Lorikeet Centre (Mental Illness Fellowship of WA), in collaboration with the Health and Disability Services Complaints Office;
- In November 2022, a Senior Investigating Officer and an Enquiry and Investigating Officer held a stall at the Financial Counsellors' Association of WA Conference Marketplace;
- In November 2022, the Office send an e-newsletter to over 450 community sector organisations;
- In May 2023, the Assistant Energy and Water Ombudsman and the Principal Project Officer presented on the role of the Ombudsman and Energy and Water Ombudsman to senior staff of the Small Business Development Corporation;



# Stakeholder Liaison and Access to Services

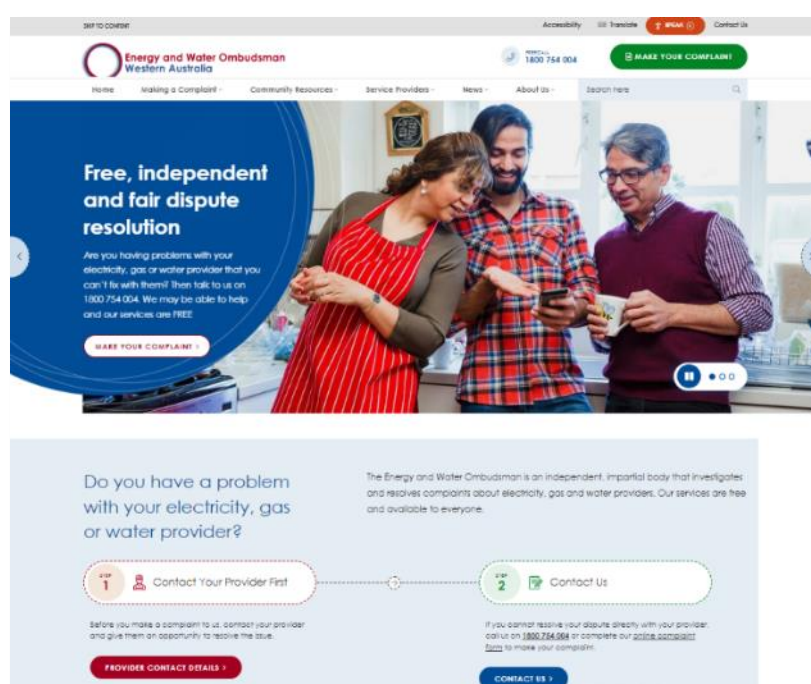
- In May 2023, the Principal Project Officer presented to other complaint handling agencies co-located in Albert Facey House, on the role of the Energy and Water Ombudsman and to share information between the organisations to facilitate referrals; and
- In June 2023, the Principal Project Officer and the Principal Consultant Aboriginal Engagement and Collaboration held a stall at the Multicultural Communities Council of WA Mental Health Symposium.

## Energy and Water Ombudsman Website

The Energy and Water Ombudsman website provides a wide range of information and resources for members of the public on the complaint handling service provided by the Office.

Some of the features of the website include:

- Information in a wide range of community languages as well as built-in text-to-speech and translation;
- Accessible for people with disability and tested to comply with Web Content Accessibility Guidelines version 2.1 level AA;
- Fully responsive for access from mobile devices;
- Resources such as links to consumer information and assistance, latest statistics and a searchable case study library; and
- One-click access to an interactive complaint form. The form will assist users with contacting the electricity, gas or water provider if they have not already done so, and inform them where they can go for complaints that are outside the Energy and Water Ombudsman's jurisdiction.

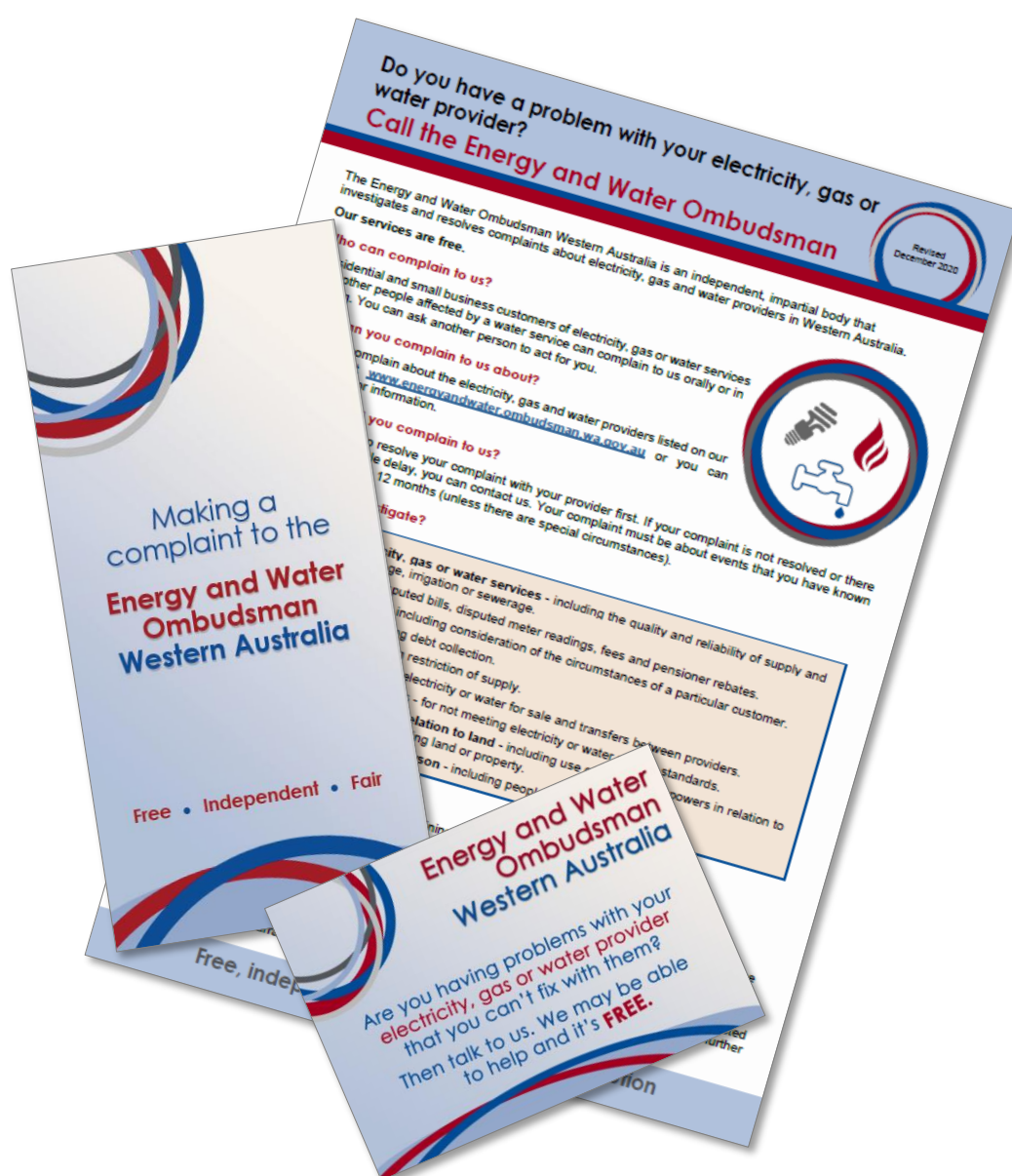


# Stakeholder Liaison and Access to Services

## Publications

The Energy and Water Ombudsman provides publications to assist complainants to understand the role of the Energy and Water Ombudsman and the Energy and Water Ombudsman's complaint process.

The Energy and Water Ombudsman's complaint forms and information sheets are translated into 19 community languages to ensure accessibility for people from culturally and linguistically diverse backgrounds. The translated forms and information feature on the website and are available in hard copy on request.



# **Company Particulars and Financial Statements**



- **Company Particulars as at 30 June 2023**
- **Independent Audit Opinion**
- **Statement of Profit or Loss and Other Comprehensive Income**
- **Statement of Financial Position**
- **Statement of Changes in Equity**
- **Statement of Cash Flows**

# Company Particulars and Financial Statements

## Company Particulars as at 30 June 2023

Energy and Water Ombudsman (Western Australia) Limited ACN 109 054 426	
<b>Registered address</b>	c/- Kennerlys 37 Ord Street West Perth WA 6005
<b>Postal address</b>	c/- Kennerlys PO Box 1125 West Perth WA 6872
<b>Board</b>	<p><b>Chairperson:</b> Michael Schaper</p> <p><b>Directors</b></p> <p>Customer Representative: Sonia McKeiver</p> <p>Customer Representative: Marguerite Anklesaria</p> <p>Customer Representative: Kathryn Lawrence</p> <p>Gas Industry Representative: Brent Graham</p> <p>Electricity Industry Representative: Colin Smith (Resigned 31/08/2022)</p> <p>Lesley Walker (Appointed 13/10/2022)</p> <p>Water Industry Representative: Karen Willis</p> <p><b>Alternative Directors</b></p> <p>Gas Industry Representative: Christopher Campbell</p> <p>Electricity Industry Representative: Stephanie Barnes (Ceased 31/08/2022)</p> <p>Water Industry Representative: Jason Ducie</p>
<b>Company Secretary</b>	Leendert Johan Ouwendyk
<b>Accountants</b>	Kennerlys PO Box 1125 West Perth WA 6872
<b>Auditor</b>	Nexia Perth GPO Box 2570 Perth WA 6000

# Company Particulars and Financial Statements

## Energy and Water Ombudsman (Western Australia) Limited ACN 109 054 426

### Members

#### Gas Industry

AGL Sales Pty Limited  
 Alinta Sales Pty Ltd  
 Amanda Energy Pty Ltd  
 ATCO Gas Australia  
 Electricity Generation and Retail Corporation (Synergy)  
 IPower Pty Ltd and IPower2 Pty Ltd (Simply Energy)  
 Origin Energy Pty Ltd  
 Perth Energy Pty Ltd  
 Wesfarmers Kleenheat Gas Pty Ltd

#### Electricity Industry

AER Retail Pty Ltd  
 Alinta Sales Pty Ltd  
 Amanda Energy Pty Ltd  
 A-Star Electricity Pty Ltd  
 Change Energy Pty Ltd  
 CleanTech Energy Pty Ltd (Delorean Energy Retail)  
 Clear Energy Pty Ltd  
 Electricity Generation and Retail Corporation (Synergy)  
 Electricity Networks Corporation (Western Power)  
 Ocean Reef Renewable Energy Pty Ltd  
 Peel Renewable Energy Pty Ltd  
 Perdaman Energy Retail Pty Ltd  
 Perth Energy Pty Ltd  
 Regional Power Corporation (Horizon Power)  
 Rottneest Island Authority  
 Wesfarmers Kleenheat Gas Pty Ltd

#### Water Industry

Aqua Ferre (Mucnea) Pty Ltd (Mucnea Water)  
 Aquasol Pty Ltd  
 BHP Nickel West Pty Ltd  
 BHP Iron Ore Pty Ltd  
 Bunbury Water Corporation (Aqwest)  
 Busselton Water Corporation  
 City of Kalgoorlie-Boulder  
 Country Heights Water Pty Ltd (renamed from Athena Water Solutions Pty Ltd)  
 Gascoyne Water Co-operative  
 Hamersley Iron Pty Ltd  
 Lancelin South Pty Ltd  
 Ord Irrigation Cooperative  
 Robe River Mining Co Pty Ltd  
 Rottneest Island Authority  
 Shire of Coolgardie  
 Shire of Gnowangerup  
 South West Irrigation Management Co-operative Limited (Harvey Water)  
 Water Corporation  
 Water West North Dandalup Pty Ltd

# Company Particulars and Financial Statements

## Independent Audit Opinion



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Perth WA 6001  
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F: +61 8 9463 2499  
  
nexia.com.au

### Auditor's independence declaration under section 307C of the Corporations Act 2001

To the directors of the Energy and Water Ombudsman (WA) Limited

I declare that, to the best of my knowledge and belief, during the audit of financial statements of Energy and Water Ombudsman (WA) Limited for the year ended 30 June 2023, there have been no contraventions of

- (i) the auditor's independence requirements of the *Corporations Act 2001* in relation to the audit; and
- (ii) any applicable code of professional conduct in relation to the audit.

NPAS

Nexia Perth Audit Services Pty Ltd

Justin Mulhair  
Director

18 August 2023  
Perth

### Advisory. Tax. Audit.

ACN 145 447 105

6

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# Company Particulars and Financial Statements



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## INDEPENDENT AUDITOR'S REPORT TO THE DIRECTORS OF ENERGY AND WATER OMBUDSMAN (WA) LIMITED

### Report on the Financial Report

#### Opinion

We have audited the accompanying financial report of the Energy and Water Ombudsman (WA) Limited ("the Company"), which comprises the statement of financial position as at 30 June 2023, the statement of comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the directors' declaration.

In our opinion, the accompanying financial report of Energy and Water Ombudsman (WA) Limited is in accordance with the *Corporations Act 2001*, including:

- (i) giving a true and fair view of the Company's financial position as at 30 June 2023 and of its financial performance for the year then ended; and
- (ii) complying with Australian Accounting Standards – Simplified Disclosures and the *Corporations Regulations 2001*.

#### Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the Company in accordance with the independence requirements of the *Corporations Act 2001* and the ethical requirements of the Accounting Professional & Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We confirm that the independence declaration required by the *Corporations Act 2001*, which has been given to the directors of the Company, would be in the same terms if given to the directors as at the time of this auditor's report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Responsibilities of the Directors for the Financial Report

The directors of the Company are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and the *Corporations Act 2001* and for such internal control as the directors determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

#### Advisory. Tax. Audit.

ACN 145 447 105

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In preparing the financial report, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the entity or to cease operations, or have no realistic alternative but to do so.

#### Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

A further description of our responsibilities for the audit of the financial report is located at The Australian Auditing and Assurance Standards Board website at: [https://auasb.gov.au/auditors\\_responsibilities/ar4.pdf](https://auasb.gov.au/auditors_responsibilities/ar4.pdf). This description forms part of our auditor's report.

We also provide the directors with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

NPAS

**Nexia Perth Audit Services Pty Ltd**

A handwritten signature in dark ink, appearing to read 'Justin Mulhair'.

**Justin Mulhair**  
Director

18 August 2023  
Perth



# Company Particulars and Financial Statements

## Statement of Profit or Loss and Other Comprehensive Income

Energy and Water Ombudsman (WA) Ltd  
For the year ended 30 June 2023

	2023 \$	2022 \$
<b>Revenue</b>		
Complaint/Dispute Revenue	2,905,744	2,824,514
<b>Total Revenue</b>	<b>2,905,744</b>	<b>2,824,514</b>
<b>Other Income</b>		
Interest Income	4,314	-
<b>Total Other Income</b>	<b>4,314</b>	<b>-</b>
<b>Total Income</b>	<b>2,910,058</b>	<b>2,824,514</b>
<b>Expenses</b>		
Accounting Expense	32,656	32,020
Amortisation	9,685	9,685
Bank Fees	120	120
Directors Fees	79,300	57,798
Dispute Costs	2,624,241	2,547,089
Filing Fee	304	250
Insurance	4,506	4,250
Travel & Accommodation	106	-
Professional Fees	26,216	20,738
Statutory Review Fees	17,840	-
Superannuation	8,327	5,780
Contingency expense	-	10,181
<b>Total Expenses</b>	<b>2,803,301</b>	<b>2,687,911</b>
<b>Profit/(Loss) before Taxation</b>	<b>106,758</b>	<b>136,603</b>
<b>Income Tax Expense</b>		
Income Tax Expense	26,690	34,151
<b>Total Income Tax Expense</b>	<b>26,690</b>	<b>34,151</b>
<b>Net Profit After Tax</b>	<b>80,069</b>	<b>102,452</b>
<b>Total Comprehensive Income for the year</b>	<b>80,069</b>	<b>102,452</b>

# Company Particulars and Financial Statements

## Statement of Financial Position

Energy and Water Ombudsman (WA) Ltd  
As at 30 June 2023

	30 JUN 2023 \$	30 JUN 2022 \$
<b>Assets</b>		
<b>Current Assets</b>		
Cash at Bank	1,150,761	1,094,060
Prepayments	1,143	1,077
<b>Total Current Assets</b>	<b>1,151,904</b>	<b>1,095,137</b>
<b>Non-Current Assets</b>		
Intangibles	19,370	29,055
<b>Total Non-Current Assets</b>	<b>19,370</b>	<b>29,055</b>
<b>Total Assets</b>	<b>1,171,274</b>	<b>1,124,192</b>
<b>Liabilities</b>		
<b>Current Liabilities</b>		
Trade Creditors	2,907	9,612
Current Tax Liabilities	1,210	25,069
<b>Total Current Liabilities</b>	<b>4,117</b>	<b>34,681</b>
<b>Non - Current Liabilities</b>		
Deferred tax liability	4,843	7,264
<b>Total Non-Current Liabilities</b>	<b>4,843</b>	<b>7,264</b>
<b>Total Liabilities</b>	<b>8,959</b>	<b>41,945</b>
<b>Net Assets</b>	<b>1,162,315</b>	<b>1,082,247</b>
<b>Equity</b>		
Retained Earnings	1,162,315	1,082,247
<b>Total Equity</b>	<b>1,162,315</b>	<b>1,082,247</b>

# Company Particulars and Financial Statements

## Statement of Changes in Equity

Energy and Water Ombudsman (WA) Ltd  
For the year ended 30 June 2023

	\$	\$
	RETAINED EARNINGS	TOTAL
<b>Equity</b>		
Opening Balance	1,082,246	979,794
<b>Increases</b>		
Profit for the year	80,069	102,452
<b>Total Increase</b>	<b>80,069</b>	<b>102,452</b>
<b>Total Equity</b>	<b>1,162,315</b>	<b>1,082,246</b>

# Company Particulars and Financial Statements

## Statement of Cash Flows

Energy and Water Ombudsman (WA) Ltd  
For the year ended 30 June 2023

	2023	2022
<b>Operating activities</b>		
<b>Cash receipts from operating activities</b>		
Interest Received	4,314	-
Complaint/Dispute Revenue	2,886,025	2,623,533
Joining Levy	(2,200)	10,083
Annual Levies	303,597	289,131
<b>Total Cash receipts from operating activities</b>	<b>3,191,736</b>	<b>2,922,747</b>
<b>Cash payments from operating activities</b>		
Accounting Expense	(33,786)	(38,100)
Auditing Expense	(9,505)	(3,850)
Contingency expense	-	(11,199)
Corporate Secretarial	(19,333)	(18,962)
Dispute Costs	(2,886,665)	(2,801,798)
Filing Fee	(304)	(250)
Travel and Accommodation	(106)	-
Bank Fees	(120)	(120)
Statutory Review Fees	(19,624)	-
Directors Fees	(79,300)	(57,798)
Superannuation	(8,327)	(5,780)
GST Payable	(19,865)	(67,578)
PAYG Withholdings Payable	-	(4,160)
ATO Integrated Client Account	688	9,150
Superannuation Payable	-	(733)
Prepaid Insurance	(4,572)	(4,307)
<b>Total Cash payments from operating activities</b>	<b>(3,080,819)</b>	<b>(3,005,485)</b>
<b>Income tax refunded/(paid)</b>		
Income tax paid	(54,273)	(40,724)
<b>Total Income tax refunded/(paid)</b>	<b>(54,273)</b>	<b>(40,724)</b>
<b>Net Cash Flows from Operating Activities</b>	<b>56,647</b>	<b>(123,462)</b>
<b>Financing activities</b>		
Other cash items from financing activities	55	-
<b>Net Increase/(Decrease) in Cash</b>	<b>56,702</b>	<b>(123,462)</b>
<b>Cash and cash Equivalents</b>		
Cash and cash equivalents at beginning of year	1,094,059	1,217,521
Net change in cash for period	56,702	(123,462)
Cash and cash equivalents at end of year	1,150,761	1,094,059



**Energy and Water Ombudsman Western Australia**

**Free, independent and fair dispute resolution**