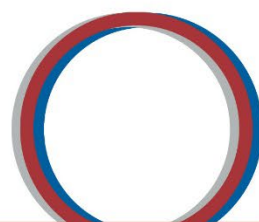


Annual Report 2023-24



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 2024.

First published by Energy and Water Ombudsman Western Australia in November 2024, this report was written, designed and converted for electronic viewing in-house.

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 (08) 9220 7555 or 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 2023-24

Complaints

In 2023-24, we received

1,583 complaints



an 11% increase
on the previous
year.



890
Electricity



308
Gas



385
Water

Timeliness

complaints
resolved
within
10 business days



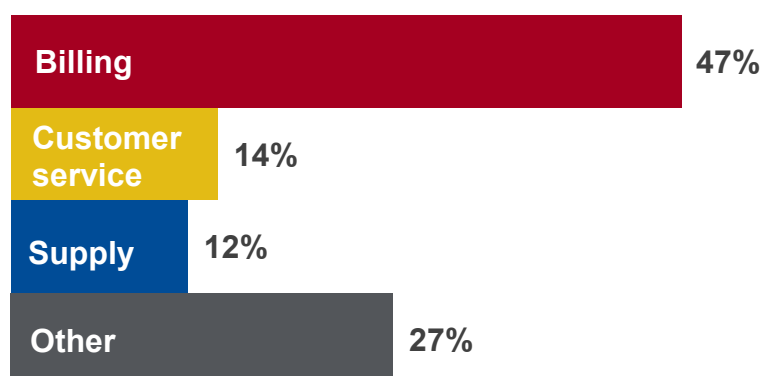
83% Electricity

91% Gas

86% Water

Issues raised

Most complaints involved concerns about billing (47%), customer service (14%), and the supply of electricity, gas and water services (12%).



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 awareness of, and access to, our services for residential and small business customers, and community groups who may represent them. Highlights include:
 - A visit to Carnarvon in the Gascoyne Region;
 - A visit to Esperance in the Goldfields-Esperance Region;
 - A visit to Geraldton and Mullewa in the Mid West Region; and
 - An information stall at Wagin Woolorama agricultural show and at other events.

Chairperson's Overview



It is with pleasure that I present the twentieth 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.

During the year Christopher Campbell, Alternative Gas Industry Representative Director, and Stephanie Barnes, Alternative Electricity Industry Representative Director, both resigned with the roles subsequently filled by Kylie Wilkie and Samantha Torrens respectively.

The Company

As at 30 June 2024, there were 37 Members of the Company; a list of these Members is included in the [Company Particulars section](#) of the report. During the year, two water Members received an exemption from holding a licence and we welcomed one new electricity Member.

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 2023-24. I would also like to thank the Energy and Water Ombudsman team for their efforts in resolving complaints so efficiently in this twentieth year of operation.

A handwritten signature in dark ink, appearing to read 'M Schaper', written in a cursive, flowing style.

Dr Michael Schaper
CHAIRPERSON

Deputy Energy and Water Ombudsman's Report



I am pleased to present the 2023-24 Annual Report of the Western Australian Energy and Water Ombudsman.

The Energy and Water Ombudsman resolves complaints made by energy and water consumers.

Complaint Resolution

It is important that we ensure the timely resolution of complaints. It is therefore pleasing that this year 96% of Stage 1 and Stage 2 complaints were finalised by the end of the second workday. Overall, including investigated complaints, 89% of complaints were finalised within 30 days, 92% 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 regional visits to Carnarvon in September 2023, Esperance in December 2023 and Geraldton and Mullewa in May 2024. These visits included significant engagement with the Aboriginal community and drop-in sessions where members of the public can bring their complaints to us. We also held a stall at the Wagin Woolorama agricultural show in March 2024 and attended other events to raise awareness of our services.

Appreciation

I take this opportunity to express my sincere appreciation to the Principal Assistant Energy and Water Ombudsman, Marcus Claridge, and staff for their work on behalf of the Western Australian community.

A stylized, handwritten signature in black ink, likely belonging to David Robinson.

David Robinson
DEPUTY 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 (**EWO**) 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.

EWO 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 EWO is principally to do three things:

- Investigate and resolve complaints about a Member of the EWO 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, our services, particularly for under-represented Western Australians (in terms of complaints to EWO 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 governing body of EWO is the Board of Energy and Water Ombudsman (Western Australia) Limited (**the Board**). 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* and the *Charter of Energy and Water Ombudsman (Western Australia) Limited (Charter)*.

The Board in 2023-24

During 2023-24, the Board held four meetings as well as a Budget Committee meeting. In addition to receiving reports from EWO, 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: Lesley Walker
- Water Industry Representative: Karen Willis

Alternate Directors

- Gas Industry Representative: Christopher Campbell (Resigned 07/05/2024)
Kylie Wilkie (Appointed 07/05/2024)
- Electricity Industry Representative: Stephanie Barnes (Resigned 23/10/2023)
Samantha Torrens (Appointed 23/10/2023)
- Water Industry Representative: Jason Ducie



About Us

Members of the Energy and Water Ombudsman Scheme

The Members of the Scheme as at 30 June 2024 are listed below.

Electricity Industry Members

- 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
- Eglington Village 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

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

Water Industry Members

- Aqua Ferre (Muchea) Pty Ltd (Muchea Water)
- Aquasol Pty Ltd
- BHP Iron Ore Pty Ltd
- BHP Nickel West Pty Ltd
- Bunbury Water Corporation (Aqwest)
- Busselton Water Corporation
- City of Kalgoorlie-Boulder
- Country Heights Water 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
- South West Irrigation Management Co-operative Limited (Harvey Water)
- Water Corporation
- Water West North Dandalup Pty Ltd

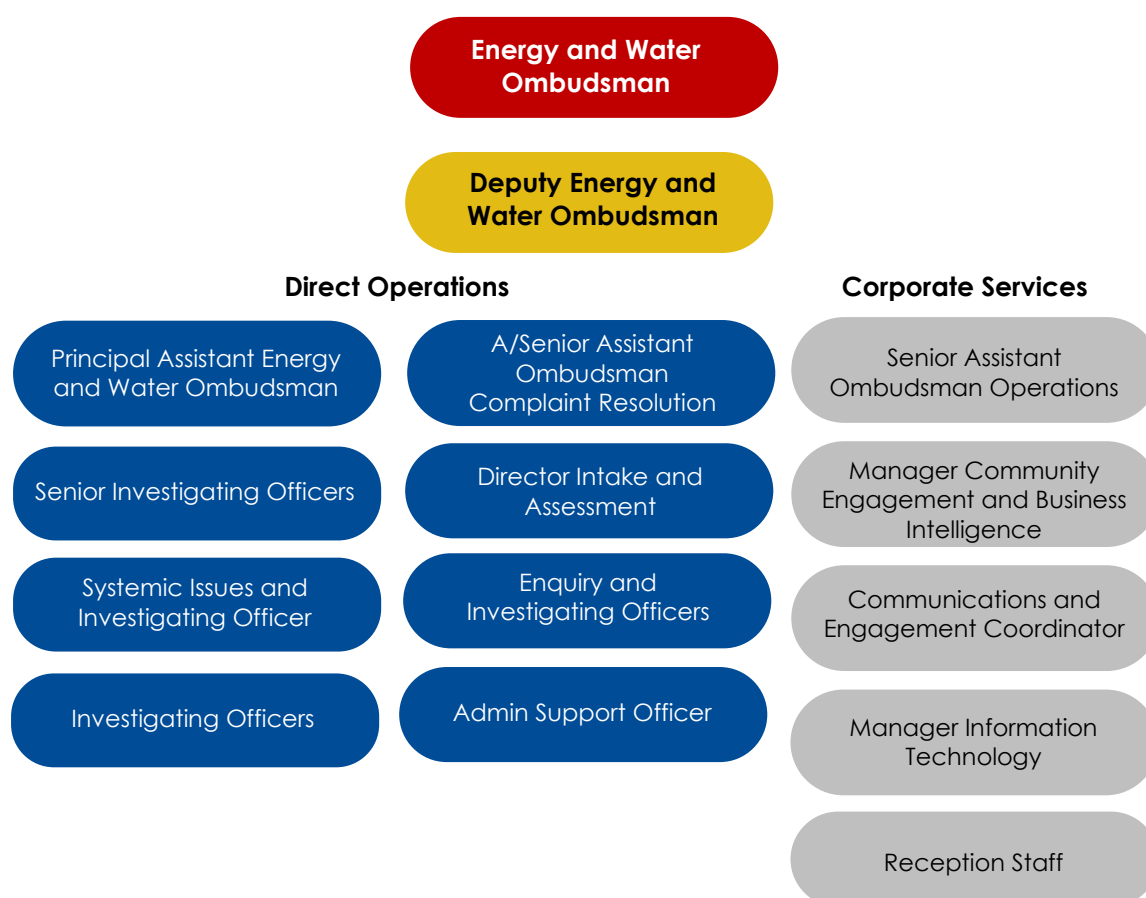
The Energy and Water Ombudsman

The Western Australian Ombudsman performs the functions of the Energy and Water Ombudsman under a service agreement with the Board. The 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.

Operational Structure

EWO is located within the office of the Western Australian Ombudsman and utilises its governance structures, including an Audit and Risk Management Committee. This provides the opportunity to achieve significant benefits through scale and scope economies that would not be available to a small stand-alone 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 2024, EWO was comprised of 12.45 full time equivalent employees. Our structure is shown below.



About Us

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

Our Services

We receive, investigate and resolve complaints and disputes from residential and small business customers about their electricity, gas or water provider. The following table describes matters that we 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">• Provision or supply of services as required by a licence or agreement under legislation;• Billing, the administration of credit and payment services and the recovery of debts;• Disconnection and restriction of supply, and refundable advances;• Payments for breaches of prescribed electricity and water service standards;• Marketing of gas, electricity or water for sale;• A Member's exercise of its powers in relation to land, neighbouring land or property;• Complaints and disputes relating to a Member or an agent referred by a Member or an agent; and• Complaints by a person affected by the provision of a water service.	<ul style="list-style-type: none">• The setting of prices or tariffs or determining price structures;• Commercial activities outside the scope of the electricity, gas or water service licence;• The content of Government policies; and• 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.

We also liaise 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 EWO 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, our services; and
- Develop and actively foster effective stakeholder relations.

Strategies to Achieve Our Objectives

During 2023-24, 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

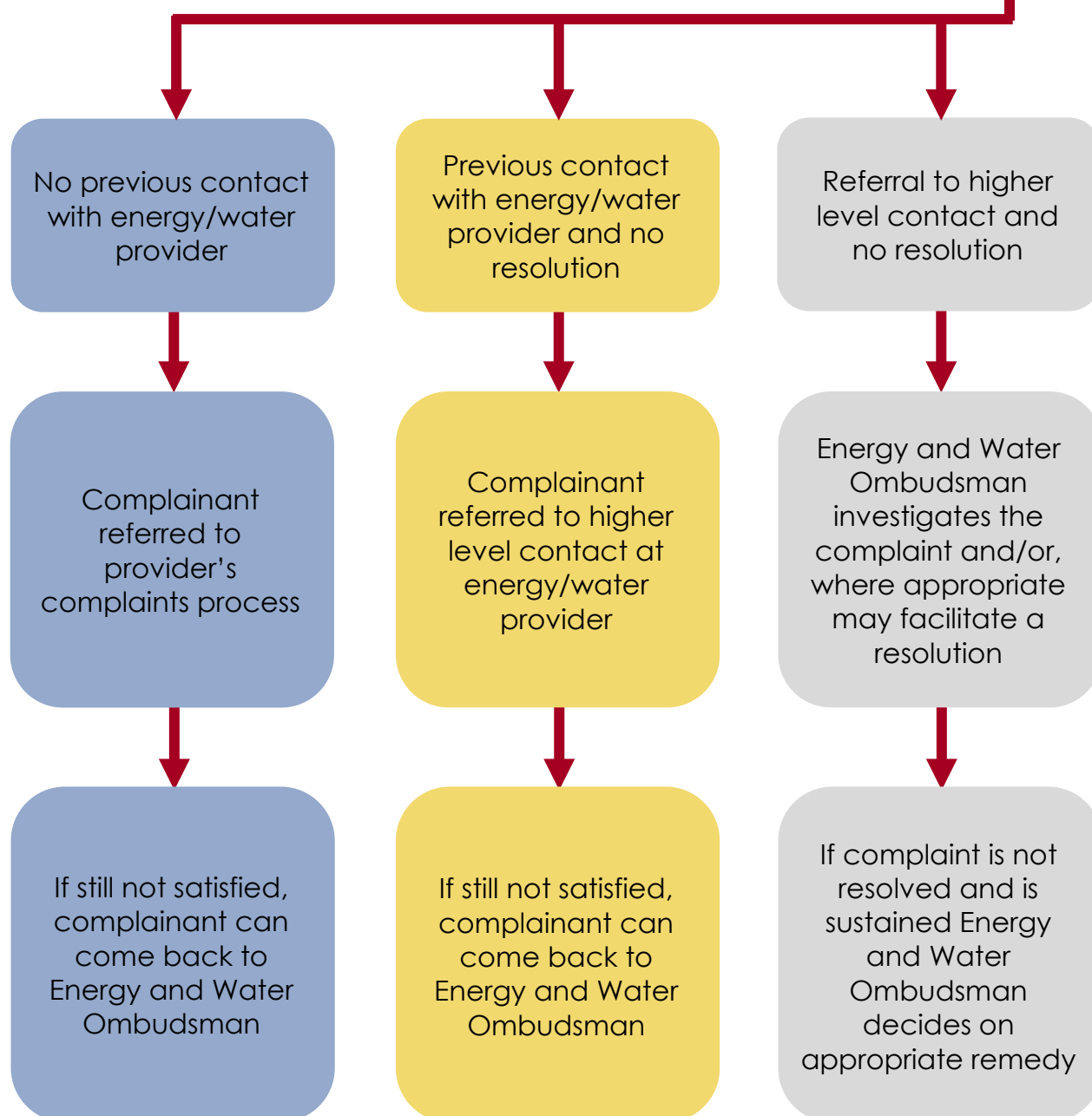
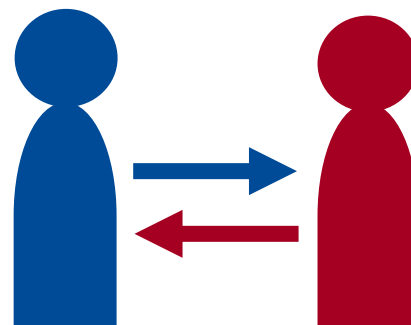
Consistent with other industry ombudsman schemes, our focus is on the resolution of complaints by the electricity, gas or water provider and asks people making a complaint to try to resolve the matter with the provider first. We investigate complaints that remain unresolved after referral to a higher level contact with the electricity, gas or water provider.

When resolving complaints, we pursue 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 2023-24

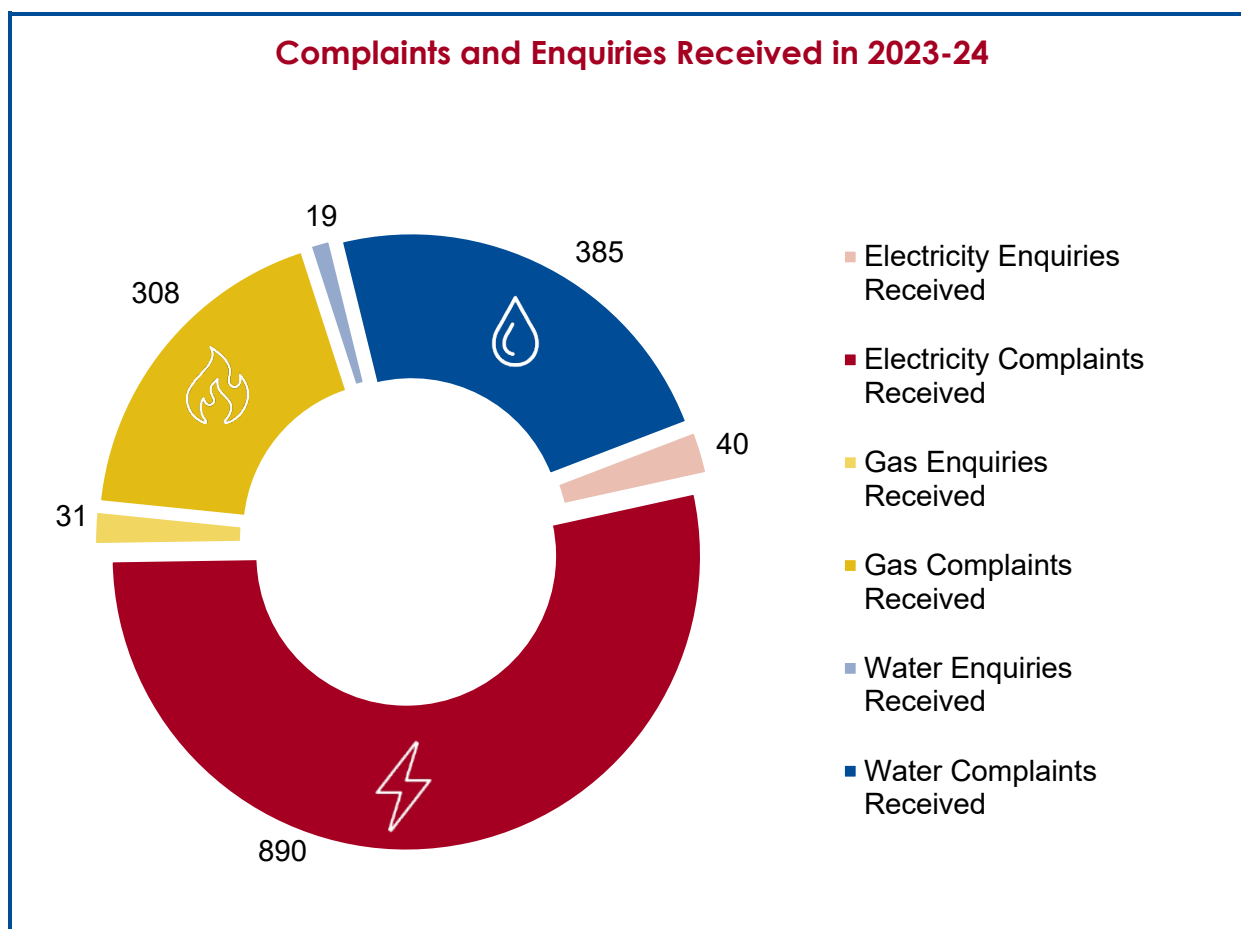


- **Complaints and Enquiries Received**
- **Complaints Finalised**
- **Issues Raised in Complaints**
- **Disconnections**
- **Investigated Complaints**

Our Work in 2023-24

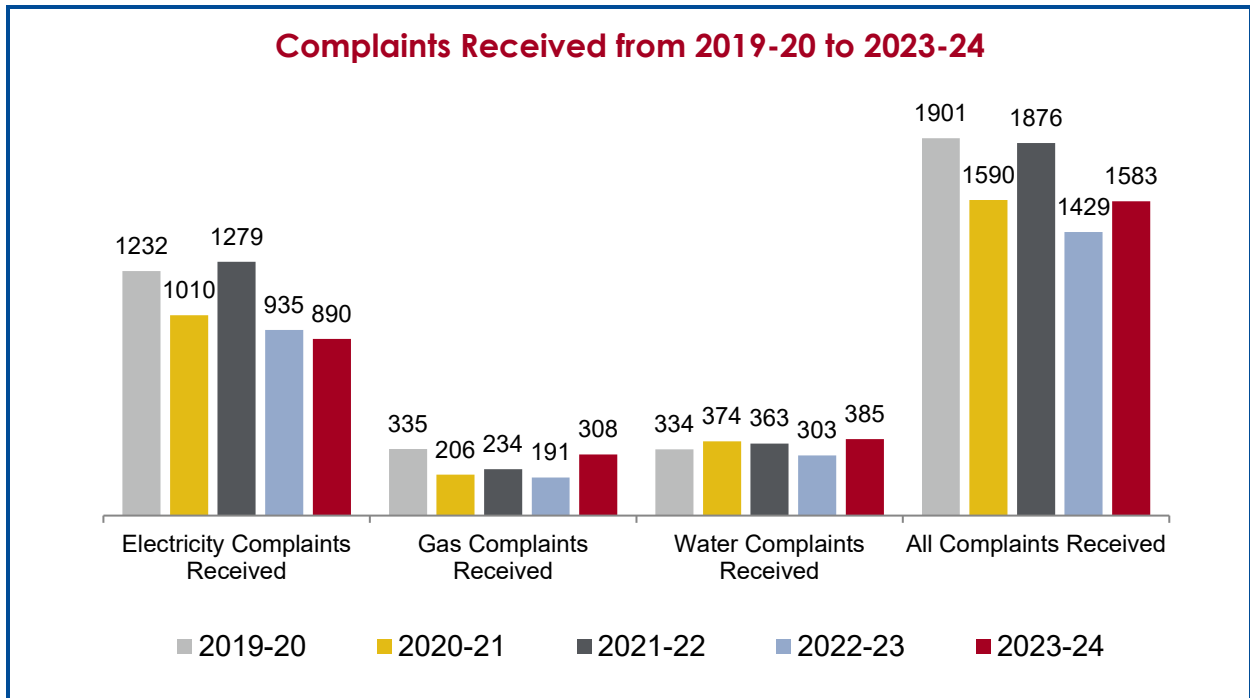
Complaints and Enquiries Received

Over the 12 month period from 1 July 2023 to 30 June 2024, we received 1,583 complaints and finalised 1,633 complaints. In addition, 90 enquiries were received. The following chart shows the breakdown of complaints and enquiries received for gas, electricity and water in 2023-24.

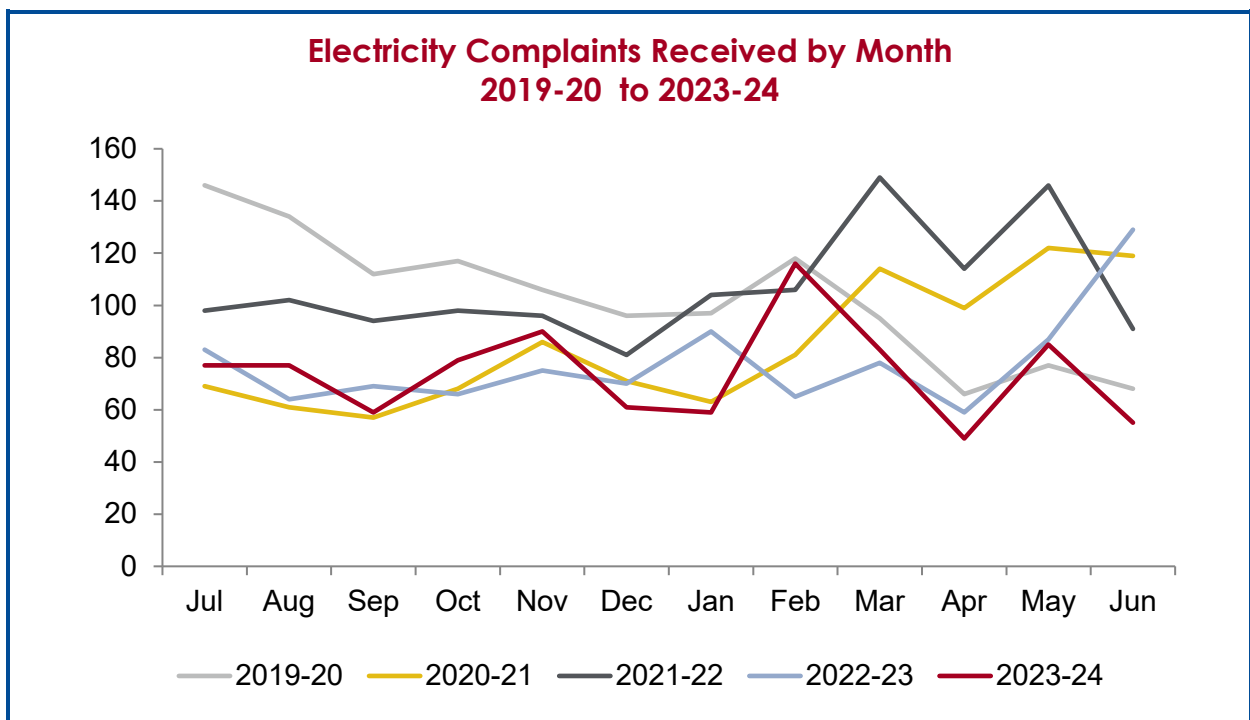


Trends in Complaint Numbers

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 2023-24

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 EWO at each stage are shown below.

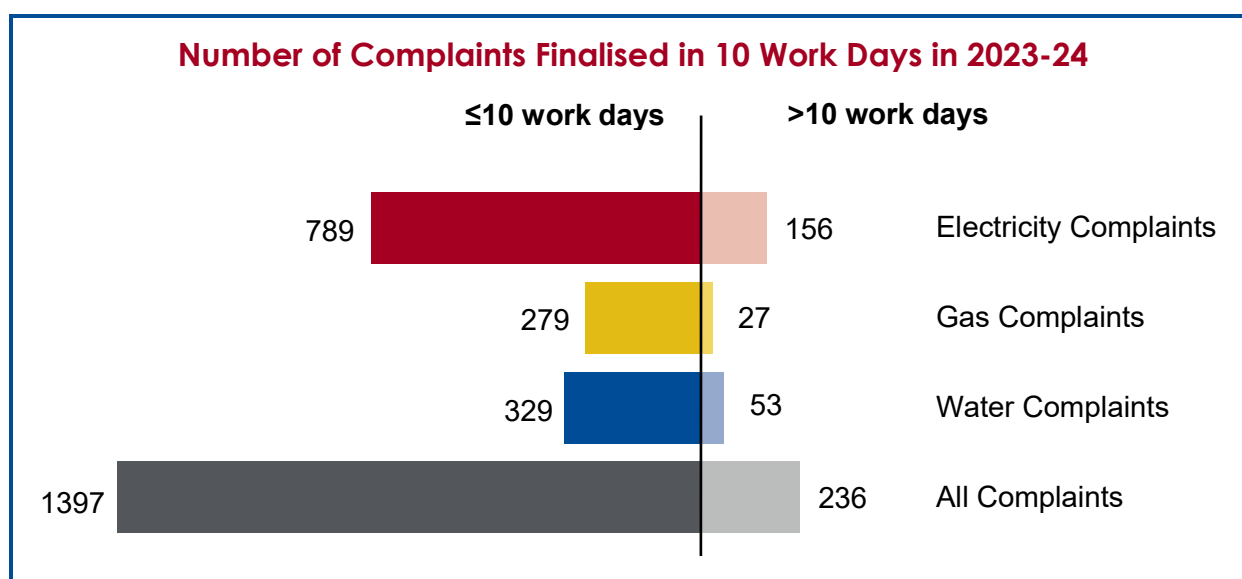
Stage 1 Complaints	The person has not yet contacted the electricity, gas or water provider. The person is referred to the relevant provider.
Stage 2 Complaints	The person has had at least one contact with their electricity, gas or water provider (such as contact to the call centre) but the complaint has not been resolved. We refer 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 us for investigation. Where appropriate, we attempt to facilitate a resolution.

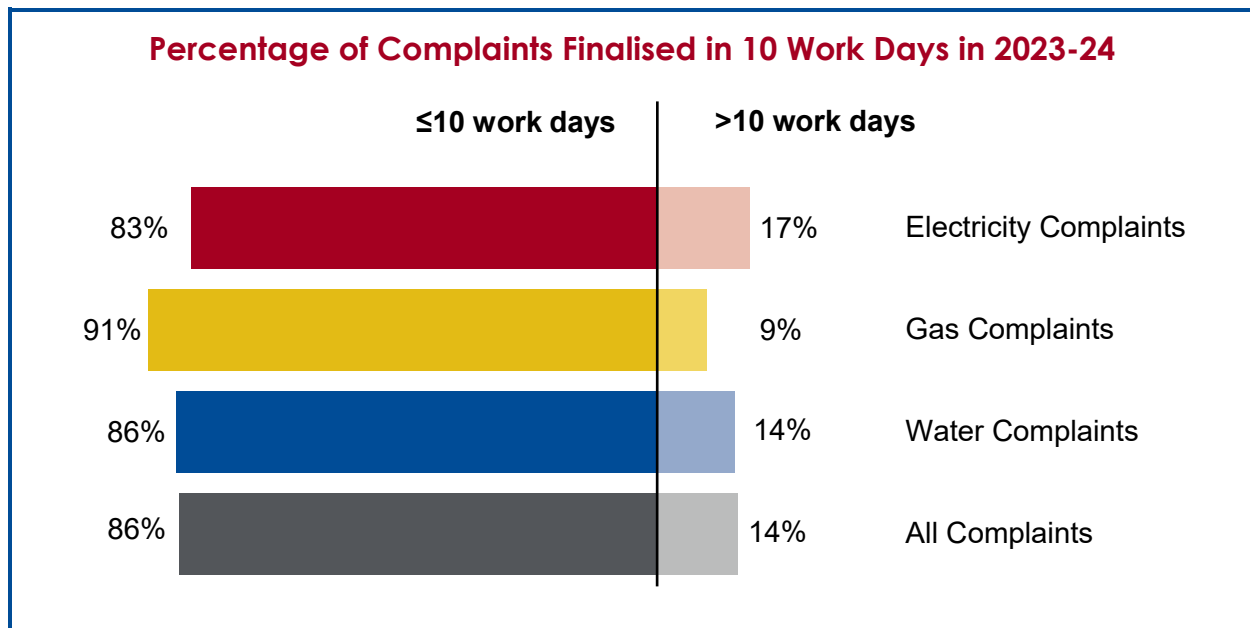
In 2023-24, there were 1,633 complaints finalised, comprising 945 electricity complaints, 306 gas complaints and 382 water complaints.

Timeliness of Complaint Handling

We have maintained high levels of timeliness in 2023-24 with 83% of electricity complaints, 91% of gas complaints, 86% of water complaints and 86% 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:

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

Our Work in 2023-24

Most Common Issues Raised

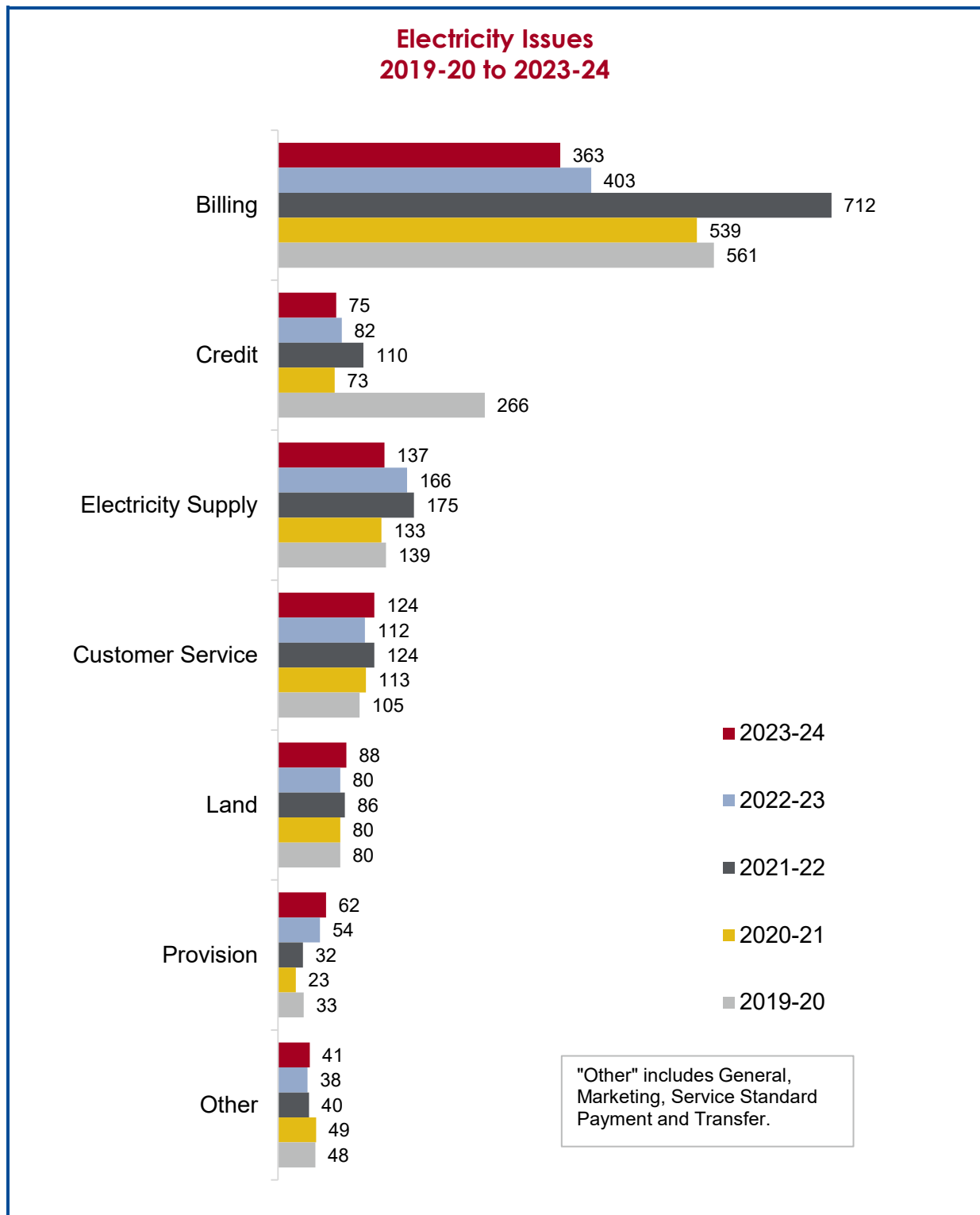
As for previous years, during 2023-24, billing remained the most common issue raised for electricity, gas and water complaints. Billing issues were raised in 47% of complaints received (41% of electricity complaints, 55% of gas complaints and 54% of water complaints).

- There was a decrease in billing complaints of 10% for electricity, which coincided with the State Government directly applying \$400 to residential customer electricity accounts and \$650 for small businesses in 2023-24;
- There was an increase of 72% in billing complaints for gas largely attributable to alleged bill errors such as incorrect customer details and addresses as well as issues surrounding the closure and payment of accounts; and
- There was an increase of 37% in billing complaints for water largely due to an increase in high bills.

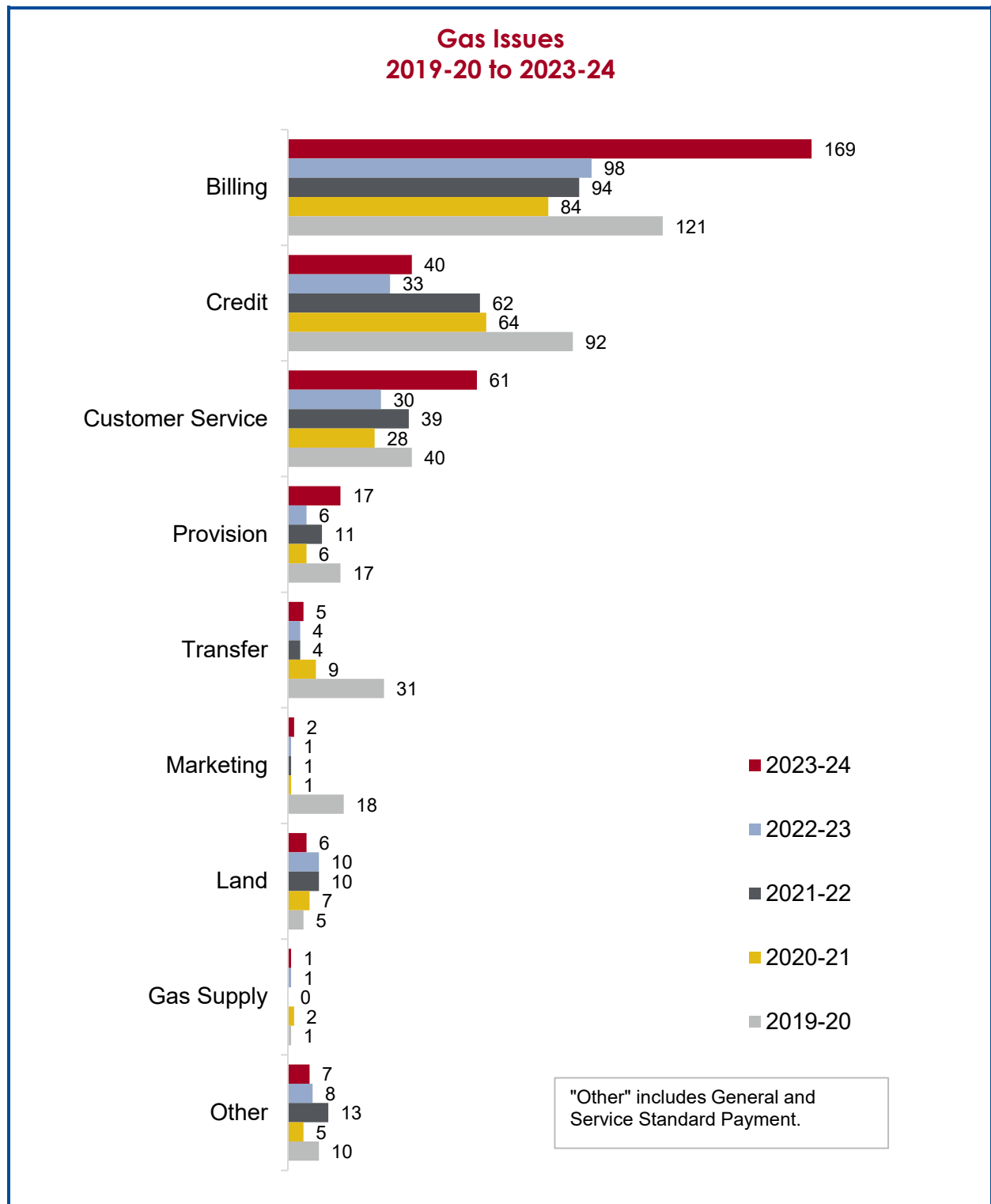
Customer service and the supply of electricity, gas and water services were also common issues for complaints, with:

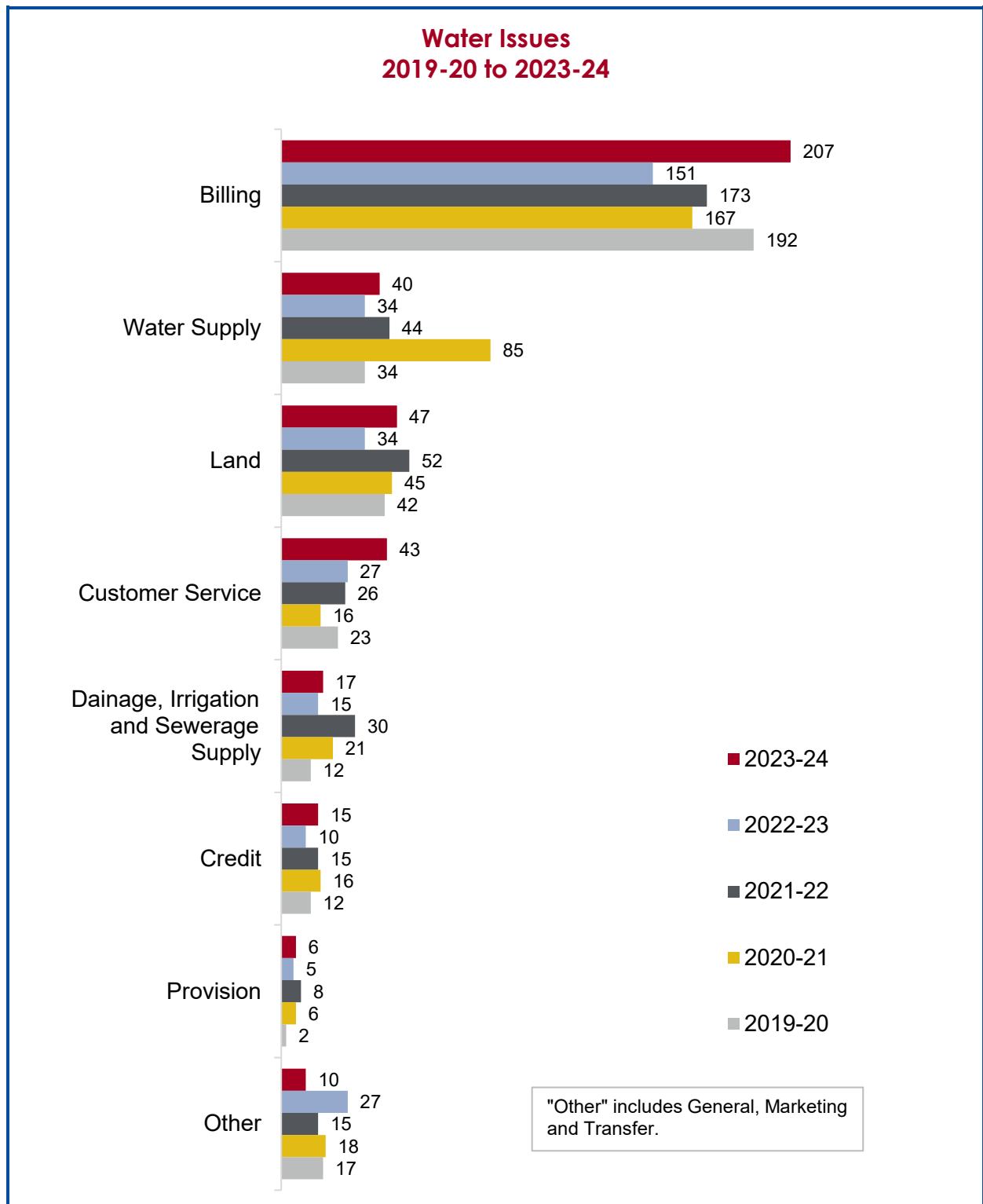
- Customer service raised in 14% of complaints received (14% of electricity complaints, 20% of gas complaints and 11% of water complaints); and
- Supply issues raised in 12% of complaints received (15% of electricity complaints and 15% of water complaints).

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



Our Work in 2023-24





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 2023-24

Reasons for Billing and Credit Complaints

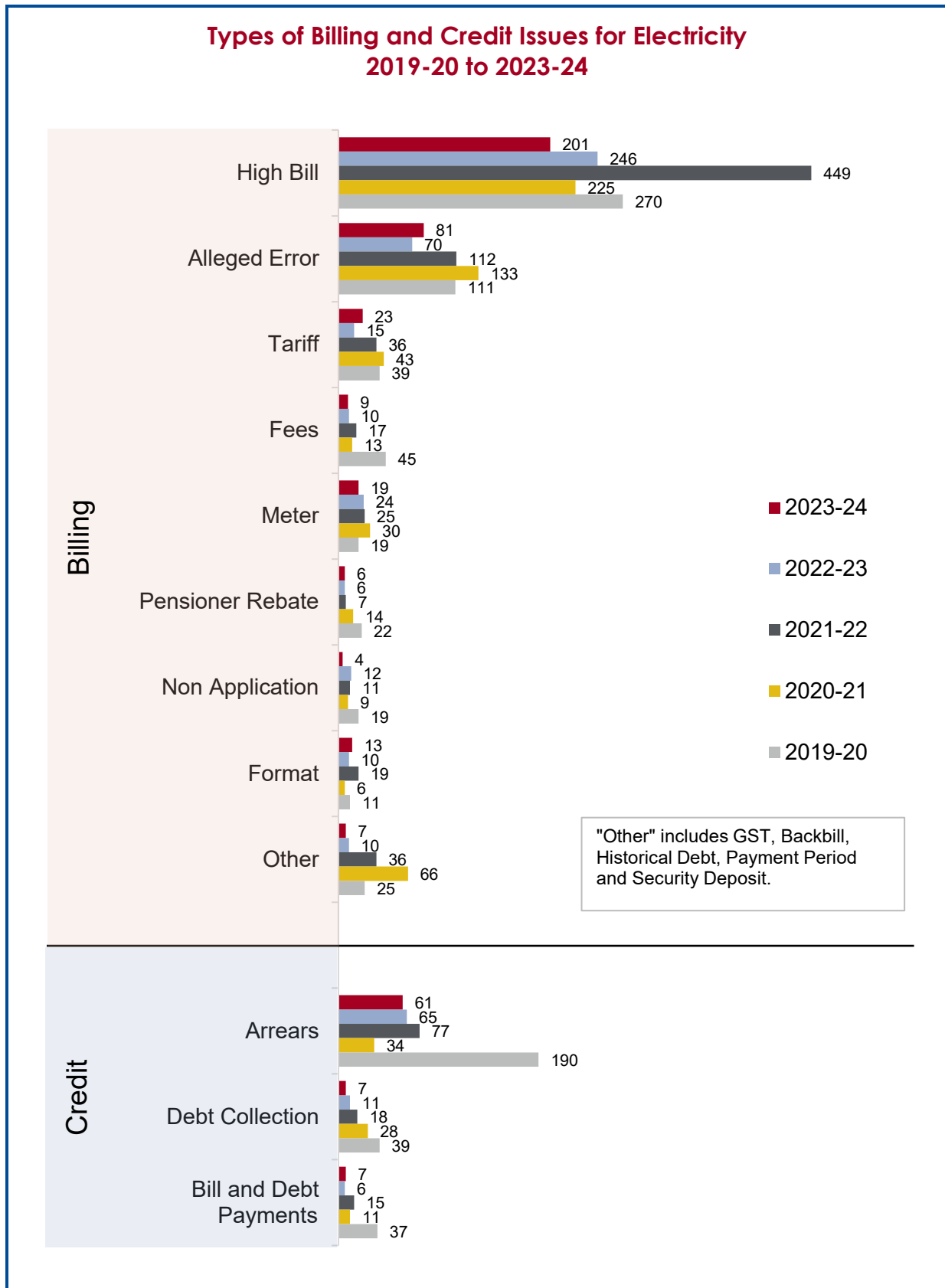
Complaints about billing and credit issues may be made for a range of reasons. The main types of billing and credit issues are:

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

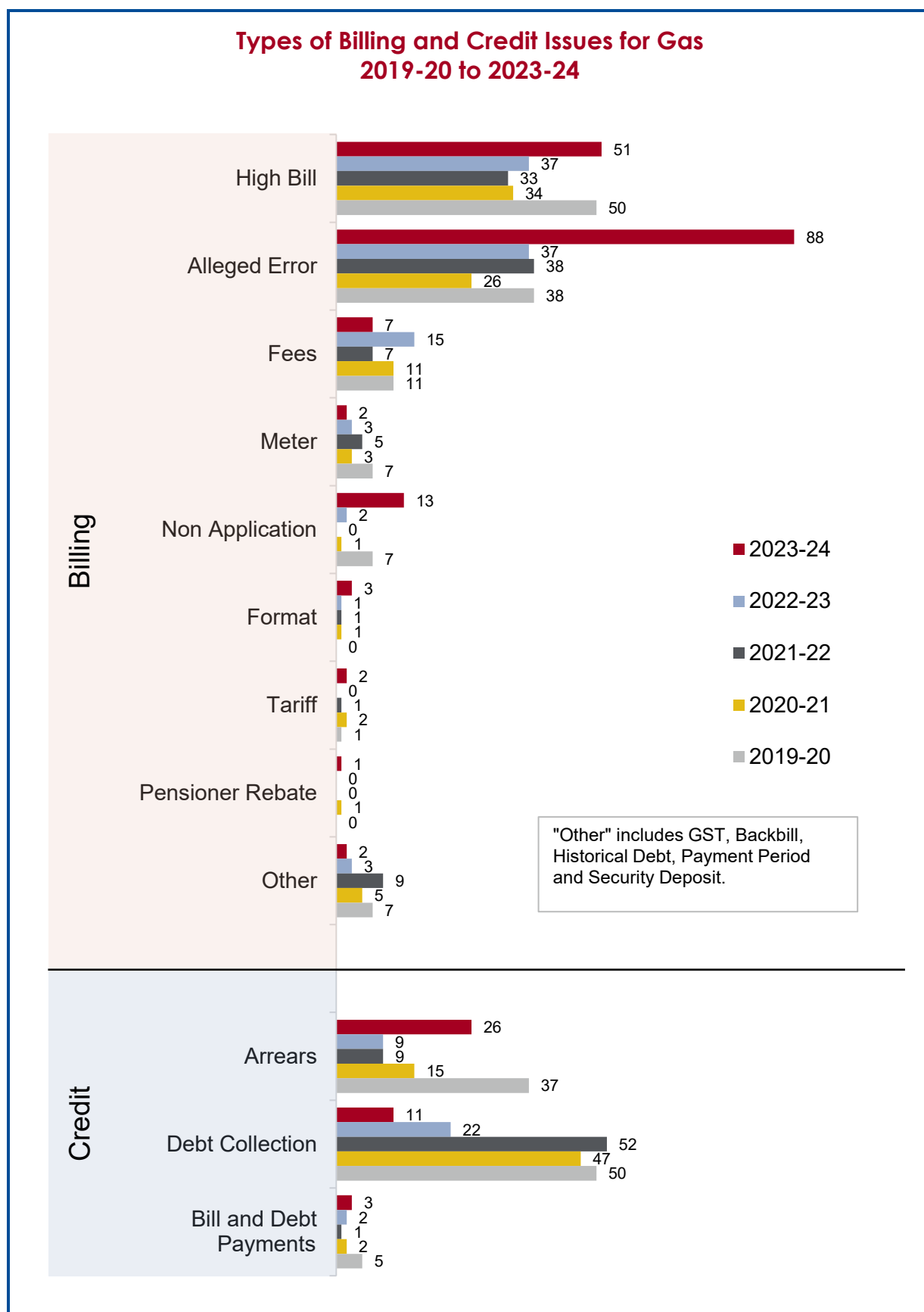
In 2023-24, the main reasons for billing complaints were high bills and alleged errors. The main reason for credit complaints was payment of arrears.

Our Work in 2023-24

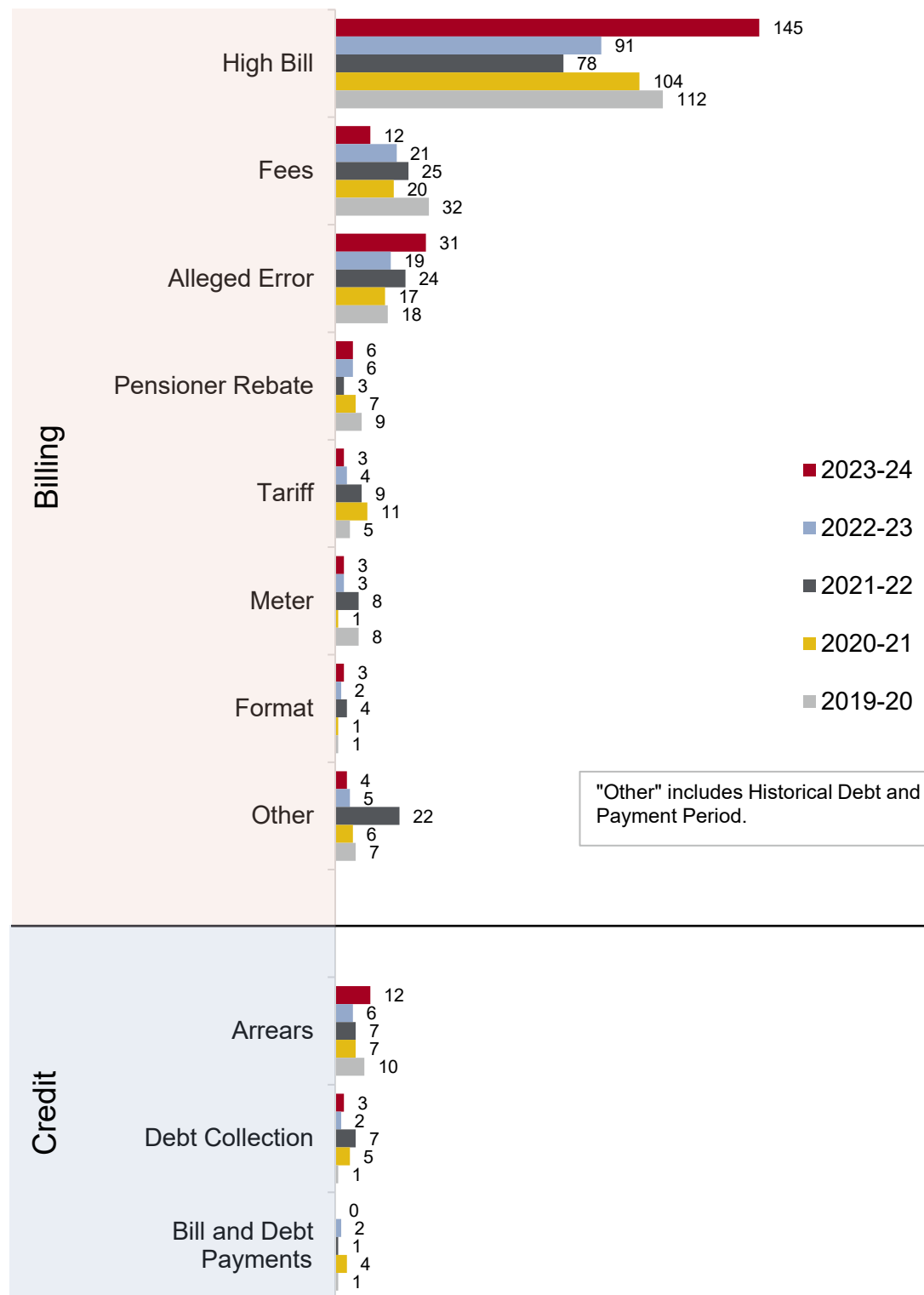
The trends over the last five years in the different types of billing and credit issues are shown in the following charts for each industry.



Our Work in 2023-24



Types of Billing and Credit Issues for Water 2019-20 to 2023-24



Our Work in 2023-24

Disconnections

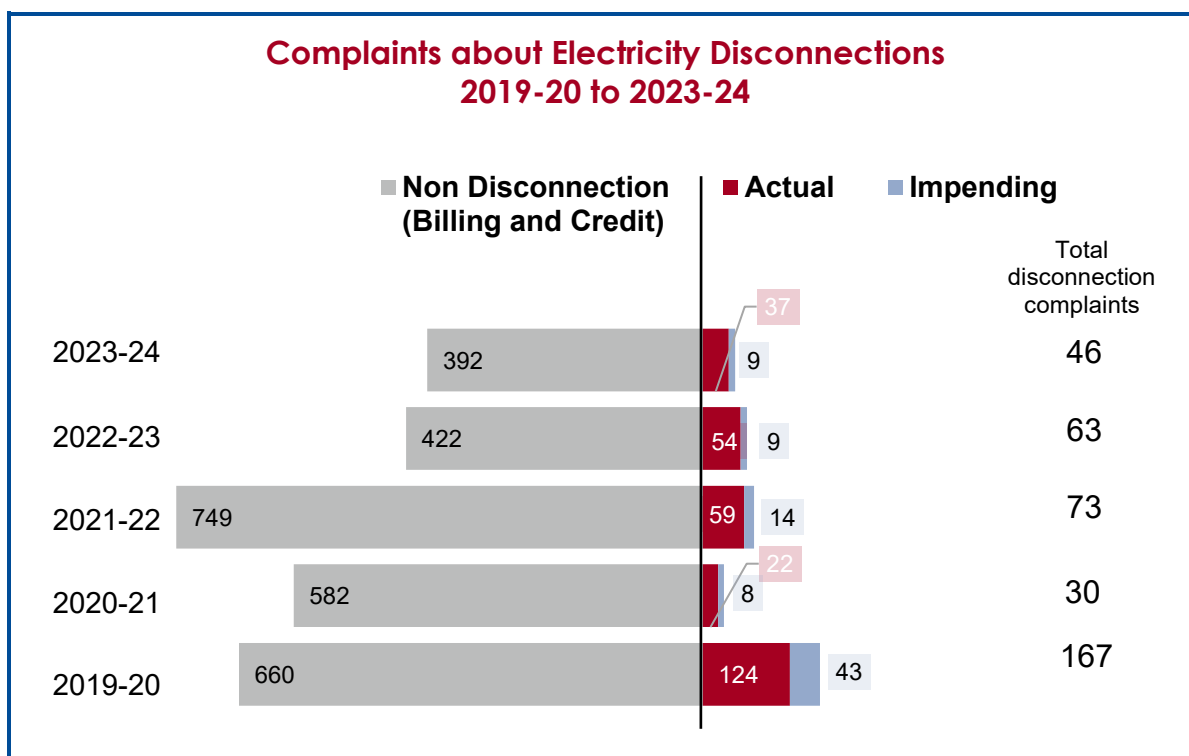
Gas and electricity retailers sometimes disconnect supply when a customer has failed to pay their bill or has not applied for an account when they take up a new residence. Before disconnecting, a reminder notice and then a disconnection warning should be sent. Complaints about reminder notices and disconnection warnings are recorded by EWO 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 2023-24, there were:

- 438 electricity complaints involving billing and credit issues and, of these, 37 involved actual disconnection and nine involved an impending disconnection;
- 209 gas complaints involving billing and credit issues and, of these, 32 involved actual disconnection and 11 involved an impending disconnection; and
- 222 water complaints involving billing and credit issues and, of these, four involved actual restriction and four involved an impending water restriction.

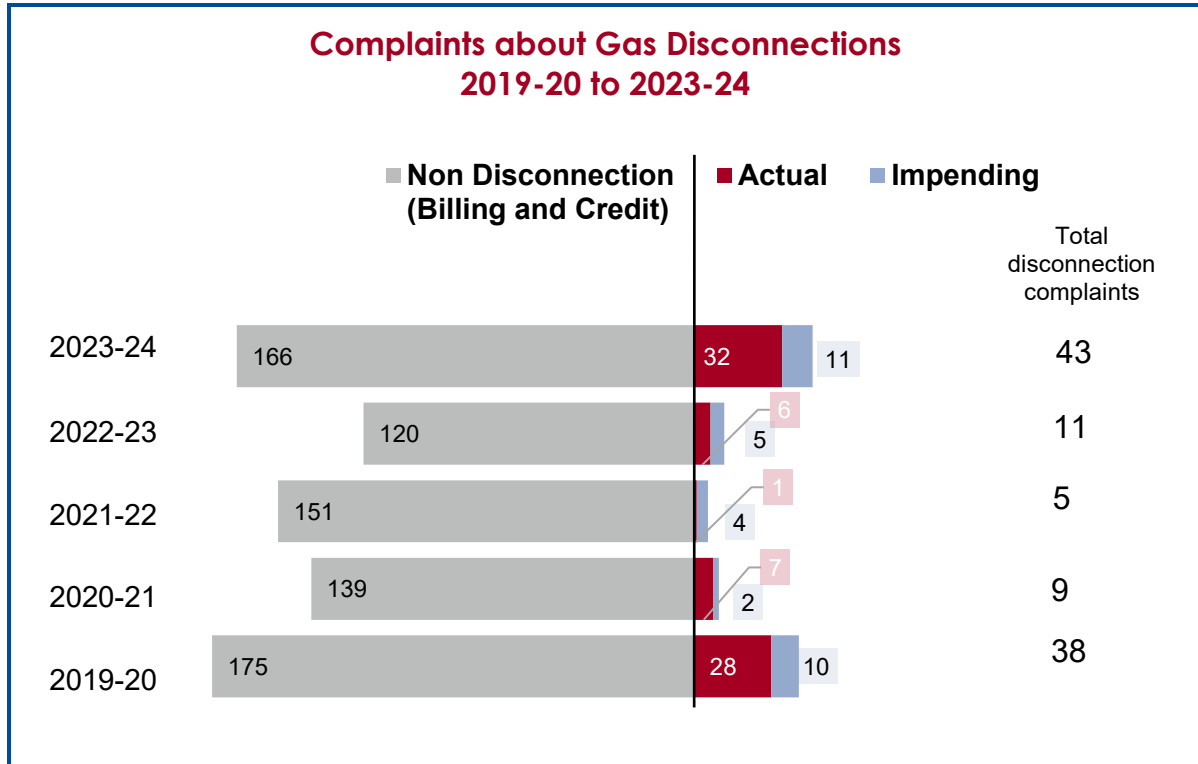
The following charts show trends for electricity and gas complaints relating to billing and credit issues involving, and not involving, disconnections.

For electricity, complaints about actual and impending disconnections in 2023-24, as for the previous three years, were significantly lower than the years prior, largely attributable to a general moratorium on disconnections during the COVID-19 pandemic.



Our Work in 2023-24

For gas, complaints about actual and impending disconnections in 2023-24 were higher than the previous three years and consistent with disconnection rates prior to the COVID-19 pandemic.

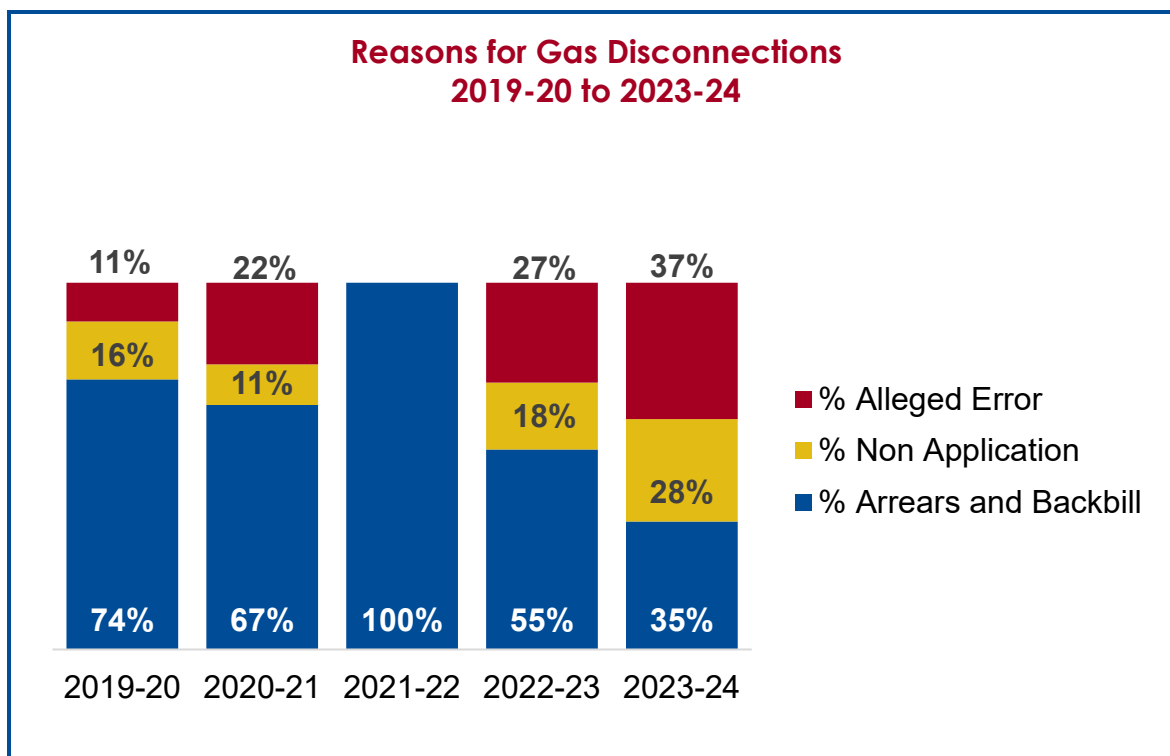
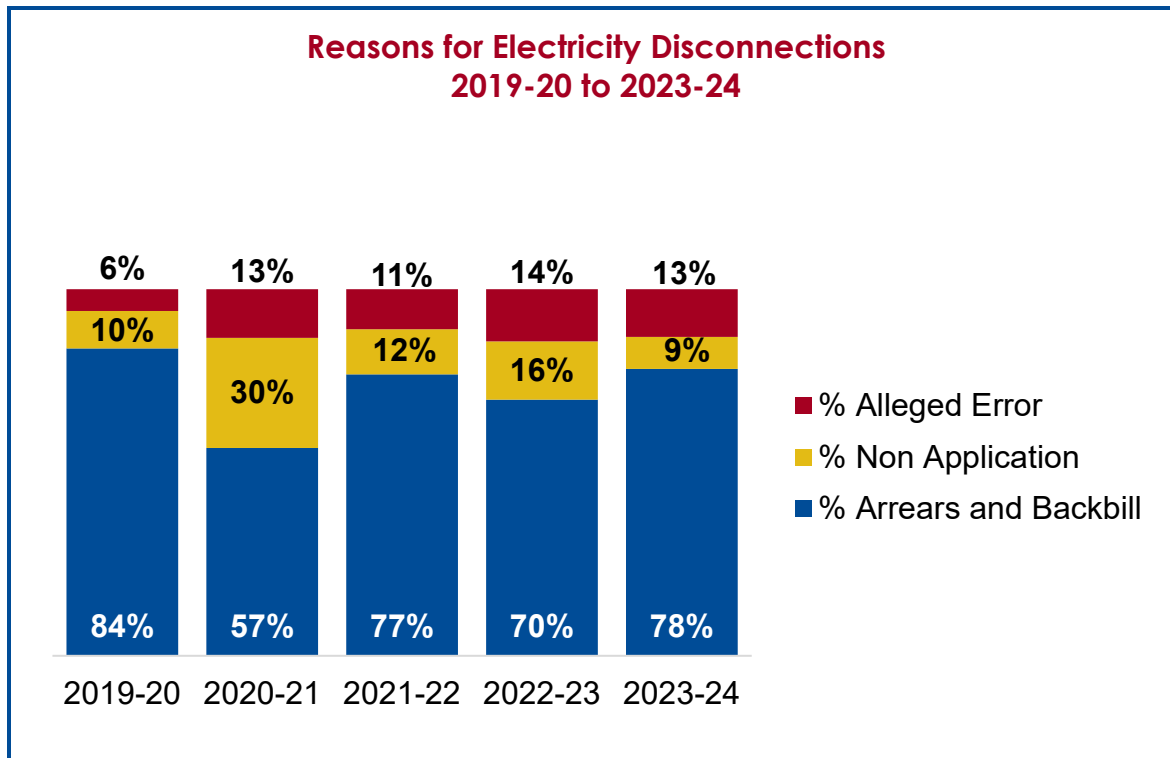


Actual or impending disconnections can occur for the following reasons:

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

Our Work in 2023-24

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

We refer 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 us for investigation.

Facilitated Resolution Prior to Investigation

Prior to investigation, where appropriate, we attempt to facilitate a resolution between the customer and the provider before commencing an investigation.

The facilitated resolution process involves EWO 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. We monitor 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 2023-24, there were 225 complaints finalised after being referred back by the customer for investigation, of which 49 (22%) were finalised through a facilitated resolution prior to investigation: 17 for electricity, 14 for gas and 18 for water. A further 25 complaints were finalised prior to investigation as they were out of jurisdiction, withdrawn, there was no further contact or further investigation was not warranted.

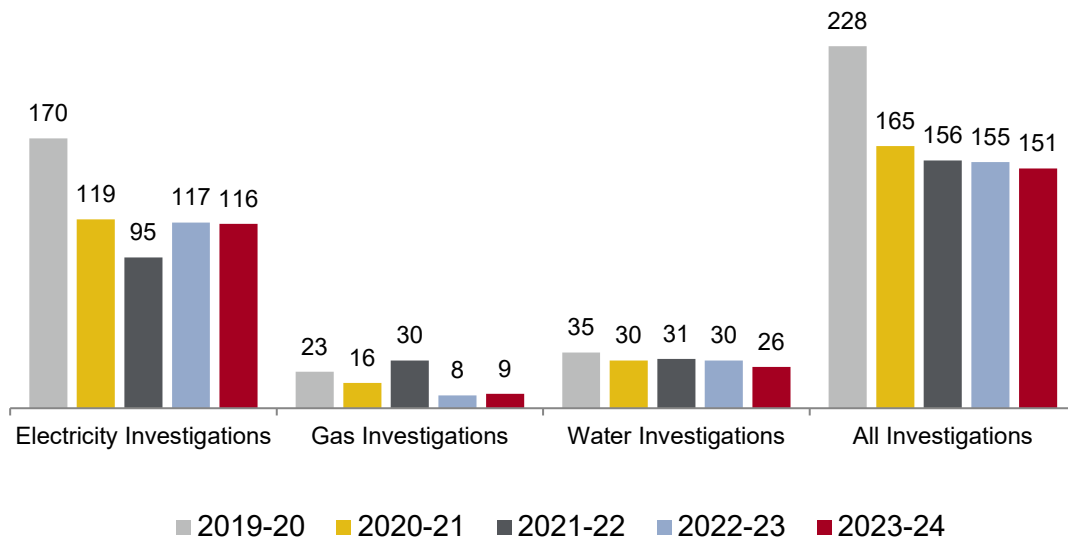
Investigations Finalised

In addition to the 74 complaints finalised prior to investigation, there were 151 complaints finalised in 2023-24 following an investigation by EWO: 116 for electricity, nine for gas and 26 for water.

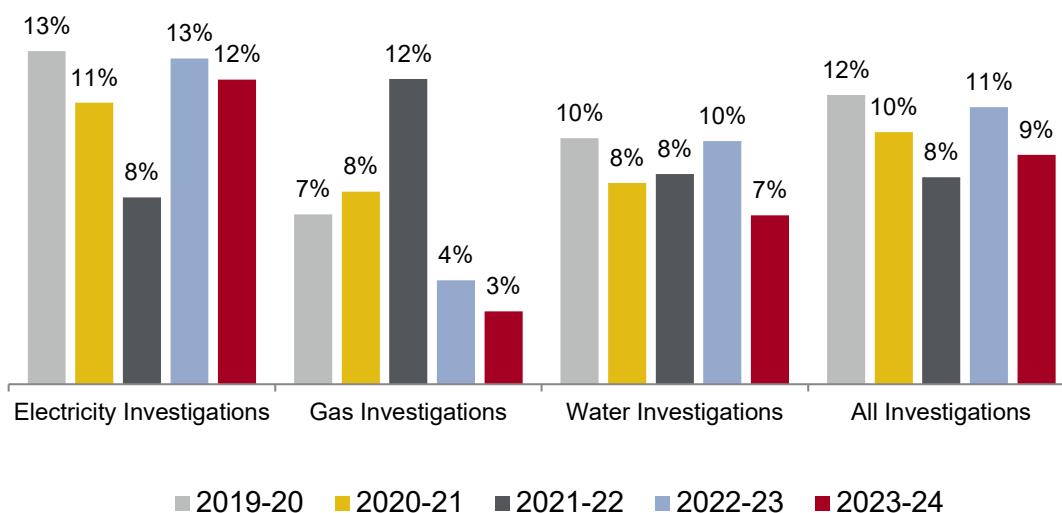
Trends in the numbers and proportion of investigated complaints over the last five years are shown in the following charts.

Our Work in 2023-24

**Number of Investigations Finalised
2019-20 to 2023-24**



**Investigations Finalised as Percentage of Complaints Finalised
2019-20 to 2023-24**



Outcomes of Complaints Referred Back for Investigation

Complaints that are referred back by a customer to EWO for investigation may be finalised for the following reasons:

- We facilitate a resolution prior to the commencement of an investigation;
- We facilitate 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 we make a binding determination, including an appropriate remedy; or
- Further investigation is not warranted for a range of reasons.

The most common outcomes for the 225 complaints finalised in 2023-24 after being referred back for investigation were as follows:

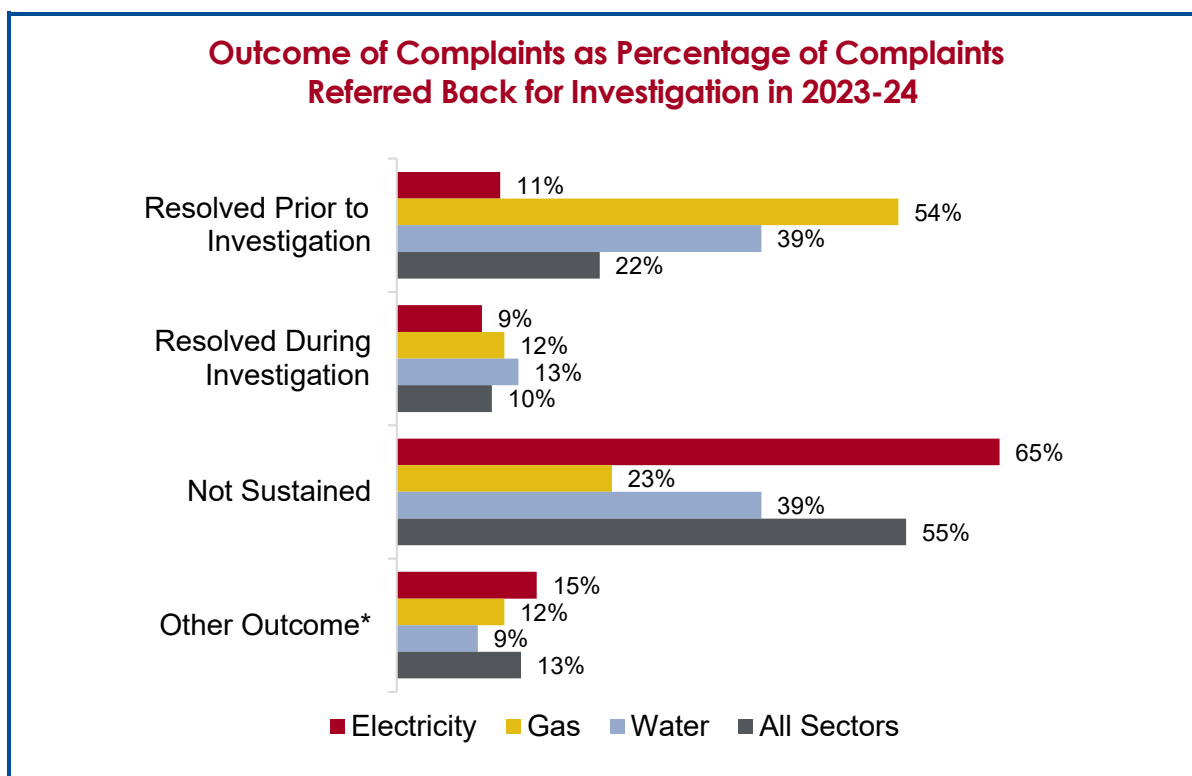
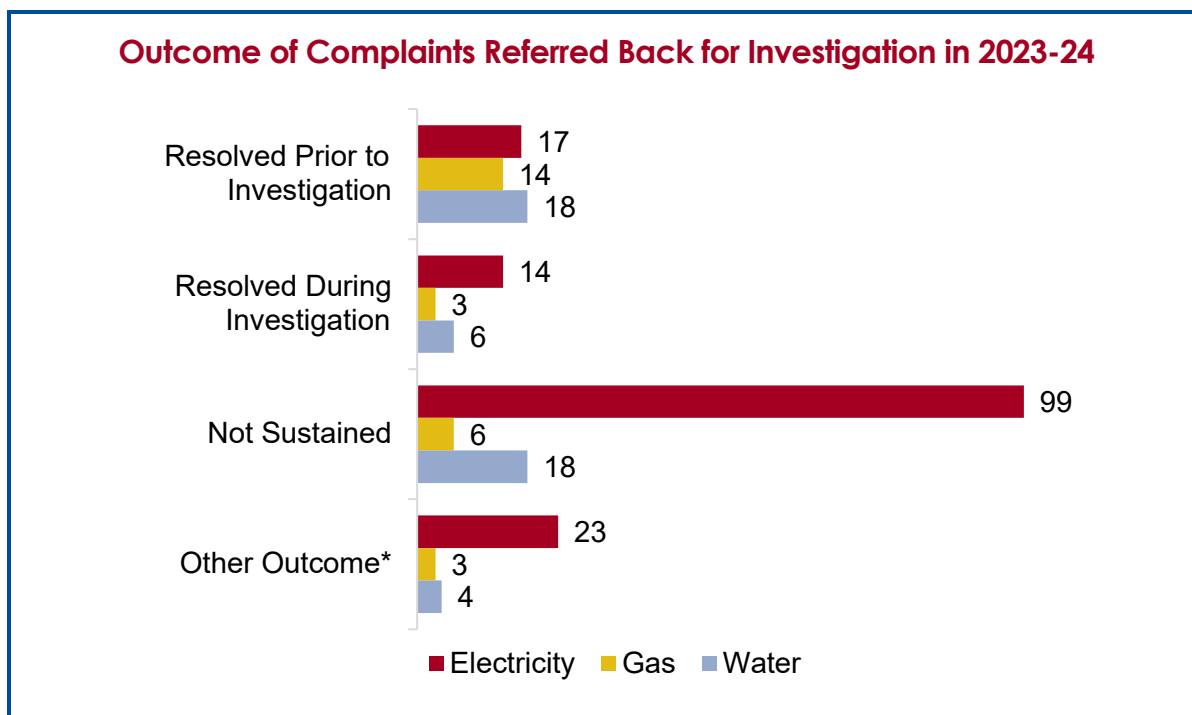
- In 49 (22%) of the 225 complaints, a resolution between the customer and the provider was facilitated prior to commencing an investigation;
- In 23 (10%) of the 225 complaints, a resolution between the customer and the provider was facilitated during the investigation; and
- In 123 (55%) of the 225 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 (six in 2023-24), further investigation was not warranted (16 in 2023-24), the complaint was withdrawn (five in 2023-24) and there was no further contact (three in 2023-24).

There were no binding determinations by EWO in the 2023-24 reporting period.

Our Work in 2023-24

The following chart shows the outcomes, in 2023-24, 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



Billing error leads to goodwill payment and payment plan

A newly established business in regional Western Australia opened an electricity account with their Retailer. Due to an error in the Retailer's billing system, the business did not receive any electricity bills for nearly a year. Once the error was identified, several bills were issued at once, accompanied by an offer from the Retailer for a payment plan to address the arrears. The customer raised their concerns with the Retailer; however, this failed to resolve their complaint. The customer complained to the Energy and Water Ombudsman.

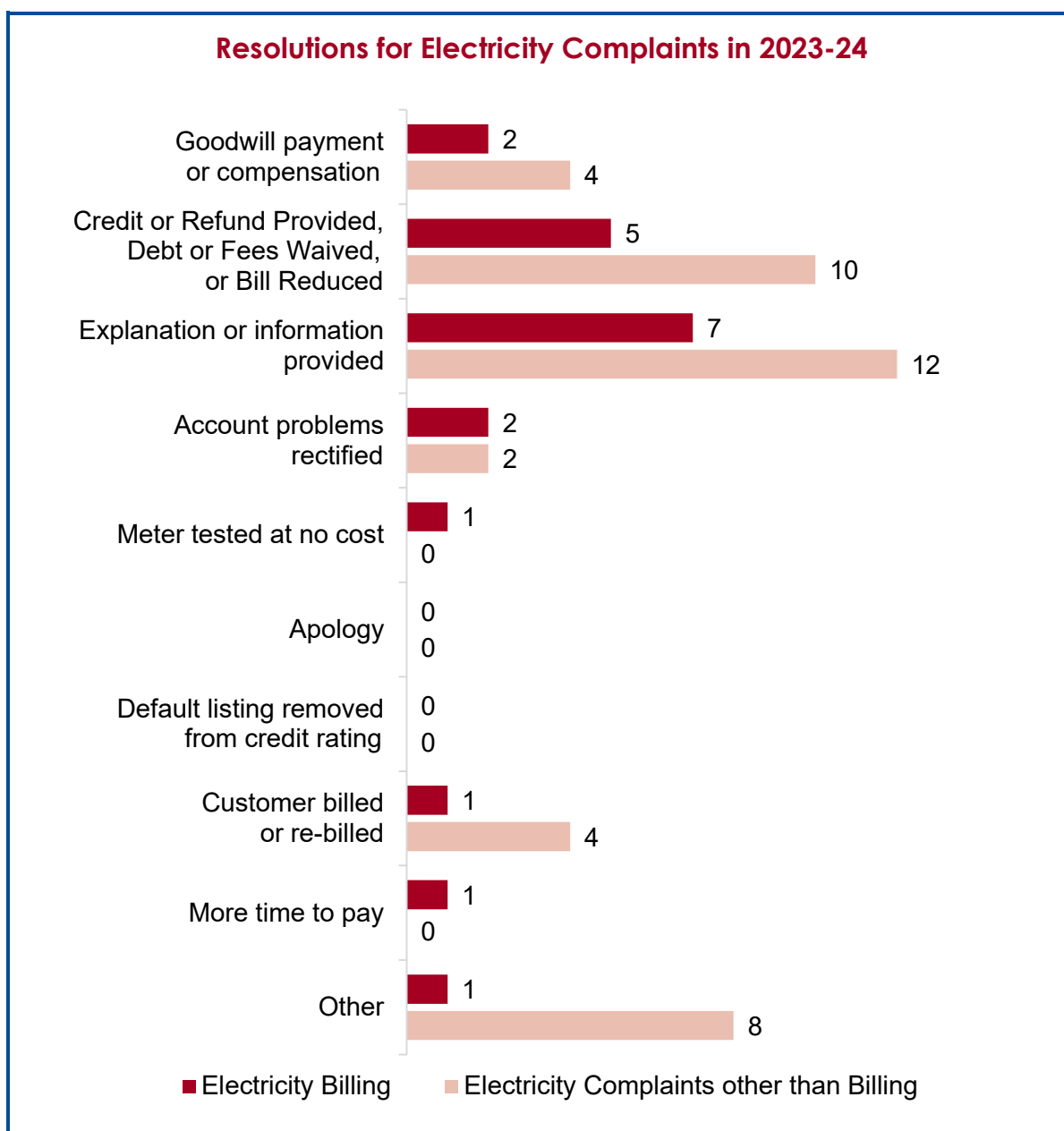
The Energy and Water Ombudsman's investigation confirmed the bills were an accurate reflection of electricity consumed by the customer and that under the Customer Code the Retailer may recover an amount undercharged within the previous 12 months. However, the failure to be issued timely bills can impact a business' cash flow and inhibit their ability to monitor and thereby moderate their usage in real time. To resolve the complaint, the Retailer provided a goodwill payment and a 12-month payment arrangement for the balance.

Our Work in 2023-24

Resolutions for Electricity Complaints

In 2023-24, there were 60 actions offered by electricity providers for the 31 electricity complaints that were resolved after being referred back by the customer to EWO 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 2023-24 to resolve electricity complaints, for billing complaints and complaints about other issues.



Resolutions for Gas Complaints

In 2023-24, there were 25 actions offered by gas providers for the 17 gas complaints that were resolved after they were referred back for investigation, including:

- Explanation or information provided (8);
- Credit or refund provided, debt or fees waived or bill reduced (6);
- Goodwill payment or compensation (5);
- Account problems rectified (4); and
- Other remedies (2).

Resolutions for Water Complaints

In 2023-24, there were 43 actions offered by water providers for the 24 water complaints that were resolved after they were referred back for investigation, including:

- Explanation or information provided (13);
- Credit or refund provided, debt or fees waived or bill reduced (10);
- Goodwill payment or compensation (9);
- Customer billed or re-billed (1);
- Meter tested at no cost to the customer (1); and
- Other remedies (9).

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

Case Study



Pensioner receives financial assistance for water leak following Ombudsman investigation

A pensioner renting a property received a high water bill and high water usage notification from their Water Provider. The property owner arranged the repair to an underground water leak and submitted a leak allowance application to the Water Provider on behalf of the tenant. The Water Provider declined the leak allowance based on the terms of its water utilities leak policy. The owner then complained to the Energy and Water Ombudsman on behalf of the tenant.

The Energy and Water Ombudsman's investigation considered the water consumption history of the tenant, bills and other correspondence issued by the Water Provider, the Water Provider's policies, and relevant codes and regulations and good industry practice. During the investigation, the Water Provider was given more information about the tenant's circumstances including that they had a disability which had affected their ability to identify the water leak earlier. Following the Ombudsman's investigation and after considering the exceptional circumstances, the Water Provider granted a leak allowance.



Did you know...

Property owners are required to maintain plumbing in their property beyond the water meter; however, leaks may occur which are difficult to detect, and which can lead to high bills. All water utilities are required by legislation to publish a policy about providing a leak allowance, which typically requires the leak to be invisible, repaired by a licenced plumber or waterwise garden irrigator and submitted within a certain time frame.

Case Study



Compensation for disconnection error increased following the Ombudsman's involvement

The customer opened an electricity account with a Retailer at their supply address quoting a meter number. Subsequently the same customer attempted to open an account at the same address for a different meter. The Retailer, believing an account was already opened at the address, did not action the second application. Sometime later the previous occupant at the supply address contacted the Retailer to ask why they were still receiving electricity bills relating to consumption for one of the meters. The Retailer then closed the account for this meter and disconnected the electricity supply. Unfortunately, the customer was away for some time and on their return found the property was partially without power, causing significant food loss due to loss of refrigeration.

The customer first raised their concerns with the Retailer, who acknowledged that their oversight was a contributing factor and offered compensation for lost food and associated expenses as well as a credit towards their electricity bill. The customer remained dissatisfied with the offer and complained to the Energy and Water Ombudsman.

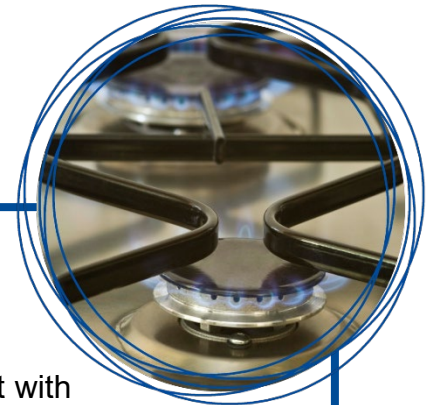
Following the Energy and Water Ombudsman's investigation, the Retailer increased their offer to include the depreciated cost of replacing the refrigerator, which the customer accepted.



Did you know?...

Goods damaged by the actions (or inaction) of an energy or water provider are usually assessed on a depreciated basis, not new for old replacement. This approach is accepted by the Energy and Water Ombudsman based on the principle that the claimant should be placed in the same position they would have been had the incident had not occurred. Where a damage claim is paid, this does not rule out any other remedies that may be appropriate in the circumstances.

Case Study



Retailer reconsiders complaint and provides waiver of contract termination fee

A property manager for a block of units entered into a contract with a gas Retailer for gas supplied to the units. During the term of the contract, the property had to be demolished. The property manager was advised by the Retailer that they are liable for an early termination fee. The property manager said they do not believe they should be liable for the early termination fee as the demolition of the property was not foreseeable. The property manager complained to the Energy and Water Ombudsman.

Prior to commencing an investigation, the Energy and Water Ombudsman provided the Retailer with a final opportunity to consider whether it would provide a resolution for the complaint. The Retailer considered its position and offered a full waiver of early termination charges. The property manager confirmed that this resolved their complaint.

Case Study



Ombudsman investigates large bills following estimated meter readings

A residential customer received a large electricity bill, which appeared much higher than previous bills. The customer complained to the Energy and Water Ombudsman, which escalated the complaint to a senior officer at the Retailer to give them an opportunity to consider the complaint, as required by the Charter governing the Energy and Water Ombudsman.

The Retailer arranged a meter test with the Distributor, at no cost to the customer. The Retailer explained to the customer that the meter was not faulty, and the large bill was because it was a 'catch-up' bill after the Distributor had recorded estimated meter readings that were lower than the customer's actual consumption. The customer returned to the Energy and Water Ombudsman as they were dissatisfied with the explanation provided by the Retailer.

The Energy and Water Ombudsman investigated the complaint, which considered all the metering and billing data provided by the Retailer and the Distributor, the relevant legislation, codes and industry practice. The investigation found that the bills were an accurate reflection of the customer's consumption.



Did you know?...

Both the distributor and retailer must abide by several codes including the Code of Conduct for the Supply of Electricity which requires the retailer to issue a bill on the metering data provided by the distributor. If the distributor is unable to obtain an actual reading from the meter, generally because of problems accessing the meter, it must generate an estimated reading. The retailer must then use that reading and issue a clearly labelled estimated bill. Once an actual reading is obtained, the retailer must include an adjustment to the next bill taking into account the actual reading.

In circumstances where a customer has received an estimated bill that has shown lower than actual consumption a customer may later receive a 'catch-up' bill reflecting consumption previously undercharged once a new actual reading is obtained. The Small Use Code provides that the amount recoverable by the retailer is limited to no more than the amount undercharged in the prior 12 months.

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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 EWO and identification and addressing of systemic issues. We do 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 Board approved a revised *Communications Strategy 2022-2026*. This strategy identifies activities designed to enhance the promotion of, and access to, EWO by key stakeholders. Further details about these activities are detailed in this section.

Stakeholder Liaison

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

Members

In order to achieve effective dispute resolution, we liaise closely with Members. We were involved in regular meetings with Members as outlined below:

- In September 2023 and April 2024, the Principal Assistant Energy and Water Ombudsman met with representatives of Simply Energy, now ENGIE, to discuss ongoing liaison and complaints;
- In September and November 2023, the Principal Assistant Energy and Water Ombudsman met with representatives of Synergy, to discuss ongoing liaison and complaints;
- In October and November 2023 and February, May and June 2024, the Principal Assistant Energy and Water Ombudsman met with representatives of Western Power to discuss ongoing liaison and complaints;
- In November 2023, each Member was emailed a copy of the Annual Report 2022-23 along with a tailored Member Report. The Member Report provided Members which had complaints in the previous financial year with more details about complaints to their organisation and comparisons with the sector as a whole;
- In March 2024, the Principal Assistant Energy and Water Ombudsman liaised with senior representatives from the eight Members with the greatest number of complaints, to discuss complaint trends and projections as part of EWO's budget planning for 2024-25;

Stakeholder Liaison and Access to Services

- In April 2024, the Principal Assistant Energy and Water Ombudsman met with Alinta Energy to discuss ongoing liaison and complaints; and
- In June 2024, the Principal Assistant Energy and Water Ombudsman met with Aqwest (Bunbury Water Corporation) to discuss ongoing liaison and complaints.

The Economic Regulation Authority and Other Regulators

During 2023-24, we continued regular interaction with the industry regulator, the ERA. We were involved with meetings and liaison with the ERA and other regulators as outlined below:

- In August to October 2023 and January to June 2024, we met with Energy Policy WA, and at times the ERA, 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. Subject to the passage of legislation, this will significantly expand the jurisdiction of EWO;
- In September 2023, we attended the Office of the Australian Information Commissioner's annual senior officer-level liaison meeting via video conference;
- In October 2023 and March and June 2024, the Principal Assistant Energy and Water Ombudsman attended meetings with the ERA's Consumer Consultative Committee;
- In December 2023 and March and June 2024, the Principal Assistant Energy and Water Ombudsman attended liaison meetings with senior staff of the ERA; and
- In June 2024, the Deputy Energy and Water Ombudsman and Principal Assistant Energy and Water Ombudsman attended the Office of the Australian Information Commissioner's annual liaison meeting for executive-level staff via video conference.

Industry Ombudsmen

Liaison and collaboration with other industry-based ombudsmen provides an opportunity for EWO 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:

- During August and September 2023, the Principal Assistant Energy and Water Ombudsman approached Energy and Water Ombudsman New South Wales (**EWON**), Energy and Water Ombudsman Victoria (**EWOV**), Energy and Water Ombudsman Queensland (**EWQQ**) and Energy and Water Ombudsman South Australia (**EWOSA**) to discuss their respective experiences regarding embedded networks;

Stakeholder Liaison and Access to Services

- In October 2023 and February and April 2024, the Principal Assistant Energy and Water Ombudsman attended an Australian and New Zealand Energy and Water Ombudsman Network (**ANZEWON**) meeting via video conference. This meeting was part of an ongoing series of meetings attended by all the energy and water ombudsman services throughout Australia as well as the Tasmania Ombudsman and Utilities Disputes New Zealand to discuss expanded jurisdictions with an emphasis on embedded networks.

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;

- 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. The Manager Community Engagement and Business Intelligence participated in regular meetings with ANZOA members via teleconference on the topic of public relations and communications;
- In December 2023, the Principal Assistant Energy and Water Ombudsman and the Manager Community Engagement and Business Intelligence discussed embedded networks and membership system requirements with the Energy and Water Ombudsman Queensland via video conference;
- In December 2023, the Manager Community Engagement and Business Intelligence discussed membership system requirements with the Australian Financial Complaints Authority via video conference; and
- In March 2024, the Principal Assistant Energy and Water Ombudsman discussed the regulation of behind the meter services with officers from the EWOV via video conference.

Stakeholder Liaison and Access to Services

Awareness and Accessibility

Regional Awareness and Accessibility Program

We continued the Regional Awareness and Accessibility Program (**the Program**) during 2023-24. We visited Carnarvon in the Gascoyne Region in September 2023, Esperance in the Goldfields-Esperance Region in December 2023 and Geraldton and Mullewa in the Mid West Region in May 2024. The visits included activities such as:

- Drop-in sessions, which provided an opportunity for members of the local community to raise their concerns face-to-face with our staff;
- Information sessions for the Aboriginal community, Elders and service providers, which provided an opportunity for Aboriginal communities to discuss energy and water service delivery with us and where we may be able to assist; and
- Liaison with community, advocacy and consumer organisations to provide further information about our role.

The Program is an important way for us to raise awareness of, access to, and use of, our services for regional and Aboriginal Western Australians. The visits were coordinated with the office of the Western Australian Ombudsman, the Health and Disability Services Complaints Office, the Equal Opportunity Commission, the Commonwealth Ombudsman, the Telecommunications Industry Ombudsman, the Australian Financial Complaints Authority, the Department of Energy, Mines, Industry Regulation and Safety – Consumer Protection, and the Aboriginal Legal Service. This collaborative approach provides additional benefits to people in the regions as it helps provide a ‘one-stop-shop’ model for complaints.

The Program enables us to:

- Deliver key services directly to residential and small business customers in regional areas, particularly through drop-in sessions;
- Increase awareness and accessibility among regional and Aboriginal Western Australians (who were historically under-represented in complaints to EWO); and
- Deliver key messages about our work and services.

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

We also held an information stall at the Wagin Woolorama agricultural show in March 2024, in collaboration with the office of the Western Australian Ombudsman and the Telecommunications Industry Ombudsman.

Stakeholder Liaison and Access to Services



Staff from EWO (also representing Ombudsman Western Australia) with staff from the Telecommunications Industry Ombudsman and Consumer Protection at the Wagin Woolorama Agricultural Show, March 2024.



Staff from the Equal Opportunity Commission, Commonwealth Ombudsman, Aboriginal Legal Service, EWO (also representing Ombudsman Western Australia), Telecommunications Industry Ombudsman, and Health and Disability Services Complaints Office in Esperance, December 2023.

Stakeholder Liaison and Access to Services

Aboriginal Engagement, Awareness and Access

In 2018, the office of the Western Australian Ombudsman established the Aboriginal Engagement and Collaboration Branch led by an Assistant Ombudsman, the first time an executive-level position was created for EWO's and the Western Australian Ombudsman's work with Aboriginal people.

The Aboriginal Engagement and Collaboration Branch members:

- Attended events and meetings with government and non-government service providers;
- Engaged with Aboriginal organisations to provide an opportunity to raise issues affecting the Aboriginal community and to raise awareness of our role; and
- Participated in Aboriginal community information sessions in the regions as part of its Regional Awareness and Accessibility Program.

The Aboriginal staff also coordinated cultural awareness information and events for staff throughout the year, including training on *Aboriginal Cultural Awareness*, and provided information to staff about culturally important dates and events being held in the community.

Presentations and Information

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

- In July 2023, the Manager Community Engagement and Business Intelligence and members of the Aboriginal Engagement and Collaboration Team attended the City of Armadale's NAIDOC Week community event and held an information stall;
- In July 2023, the Manager Community Engagement and Business Intelligence presented to staff of the Aboriginal Legal Service on our functions;
- In August and October 2023 and February, April and June 2024, the Principal Assistant Energy and Water Ombudsman attended the Western Australian Advocacy for Consumers of Energy Forum as an observer via video conference;
- In September 2023, we held an information session and roundtable meeting with staff from state government agencies and local governments as part of the regional visit to Carnarvon;
- In October 2023, the Principal Assistant Energy and Water Ombudsman participated in an 'Ask An Ombudsman Panel' at the Financial Counsellors' Association of WA conference at the Duxton Hotel. The Manager Community Engagement and Business Intelligence and a Senior Investigating Officer also held an information stall at the conference marketplace;

Stakeholder Liaison and Access to Services

- In November 2023, the Manager Community Engagement and Business Intelligence held an information stall at the Seniors Recreation Council of WA's "Have A Go Day" at Burswood Park;
- In November 2023, we sent an e-newsletter to over 450 community sector organisations;
- In November 2023, the Principal Assistant Energy and Water Ombudsman met, by way of general introduction, with the Chief Executive Officer, Energy Consumer Australia, an independent, national voice for residential and small business energy consumers;
- In December 2023, we held an information session and roundtable meeting with staff from state government agencies and local governments as part of the regional visit to Esperance;
- In March 2024, the Manager Community Engagement and Business Intelligence held an information stall at the Wagin Woolorama Agricultural Show, in collaboration with the Telecommunications Industry Ombudsman;
- In March 2024, the Manager Community Engagement and Business Intelligence presented a webinar on the role of the office to financial counsellors, hosted by the Financial Counsellors' Association of Western Australia; and
- In May 2024, the Principal Assistant Energy and Water Ombudsman and Senior Advisor Aboriginal Engagement and Collaboration attended a Yarning Circle as part of the 2024 Financial Counselling Australia conference held at the Perth Convention Centre. We also staffed an information stall at the conference.

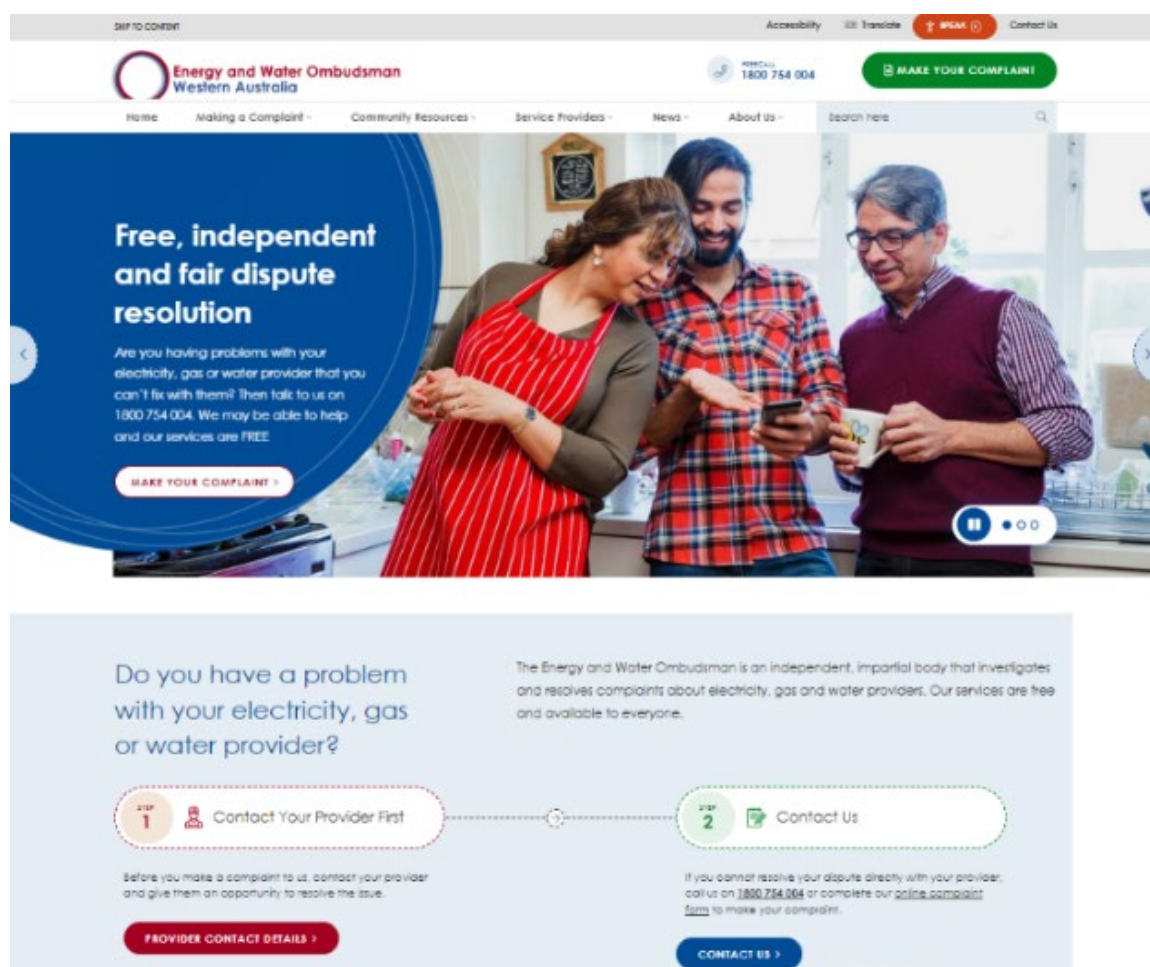
Stakeholder Liaison and Access to Services

Energy and Water Ombudsman Website

The EWO website provides a wide range of information and resources for members of the public on our complaint handling service.

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 our jurisdiction.



Stakeholder Liaison and Access to Services

Publications

We provide publications to assist complainants to understand the role of EWO and our complaint process.

Our 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.

In 2023-24, we updated our poster and brochure with a new design and simplified language.



Company Particulars and Financial Statements



- **Company Particulars as at 30 June 2024**
- **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 2024

Energy and Water Ombudsman (Western Australia) Limited ACN 109 054 426			
Registered address	c/- Kennerlys 37 Ord Street West Perth WA 6005		
Postal address	c/- Kennerlys PO Box 1125 West Perth WA 6872		
Board	Chairperson:		Michael Schaper
	Directors		
	Customer Representative:	Sonia McKeiver	
	Customer Representative:	Marguerite Anklesaria	
	Customer Representative:	Kathryn Lawrence	
	Gas Industry Representative:	Brent Graham	
	Electricity Industry Representative:	Lesley Walker	
	Water Industry Representative:	Karen Willis	
	Alternative Directors		
	Gas Industry Representative:	Christopher Campbell (Resigned 07/05/2024) Kylie Wilkie (Appointed 07/05/2024)	
	Electricity Industry Representative:	Stephanie Barnes (Resigned 23/10/2023) Samantha Torrens (Appointed 23/10/2023)	
	Water Industry Representative:	Jason Ducie	
		Directors' Meeting	Budget Committee
	Number of meetings held:	4	1
	Number of meetings attended:		
Michael Schaper	4/4	N/A	
Sonia McKeiver	4/4	1/1	
Marguerite Anklesaria	4/4	N/A	
Kathryn Lawrence	4/4	N/A	
Brent Graham	2/4	N/A	
Lesley Walker	4/4	1/1	
Karen Willis	4/4	N/A	
Christopher Campbell	1/4	N/A	
Kylie Wilkie	1/4	N/A	
Company Secretary	Leendert Johan Ouwendyk		
Accountants	Kennerlys PO Box 1125 West Perth WA 6872		

Company Particulars and Financial Statements

Energy and Water Ombudsman (Western Australia) Limited ACN 109 054 426	
Auditor	Nexia Perth GPO Box 2570 Perth WA 6000
Members	<p>Gas Industry AGL Sales Pty Ltd Alinta Sales Pty Ltd Amanda Energy Pty Ltd ATCO Gas Australia Pty Ltd Electricity Generation and Retail Corporation (trading as Synergy) IPower Pty Ltd and IPower2 Pty Ltd (trading as ENGIE, formerly Simply Energy) Origin Energy Retail Limited Perth Energy Pty Ltd Wesfarmers Kleenheat Gas Pty Ltd</p> <p>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 (trading as Delorean Energy Retail) Clear Energy Pty Ltd Eglinton Village Energy Pty Ltd Electricity Generation and Retail Corporation (trading as Synergy) Electricity Networks Corporation (trading as 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 (trading as Horizon Power) Rottneest Island Authority Wesfarmers Kleenheat Gas Pty Ltd</p> <p>Water Industry Aqua Ferre (Mucnea) Pty Ltd (trading as Mucnea Water) Aquasol Pty Ltd BHP Iron Ore Pty Ltd BHP Nickel West Pty Ltd Bunbury Water Corporation (trading as Aqwest) Busselton Water Corporation City of Kalgoorlie-Boulder Country Heights Water 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 South West Irrigation Management Co-operative Limited (trading as Harvey Water) Water Corporation Water West North Dandalup Pty Ltd</p>

Company Particulars and Financial Statements

Independent Audit Opinion



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Perth WA 6001

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To the directors of the Energy and Water Ombudsman (Western Australia) Limited

Auditor's Independence Declaration under section 307C of the *Corporations Act 2001*

As lead auditor for the audit of the financial statements of Energy and Water Ombudsman (Western Australia) Limited for the financial year ended 30 June 2024, I declare that to the best of my knowledge and belief, there have been no contraventions of:

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

Yours sincerely

NPAS

Nexia Perth Audit Services Pty Ltd

Justin Mulhair
Director

25 October 2024
Perth, Western Australia

Advisory. Tax. Audit.

ACN 145 447 105

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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 (WESTERN AUSTRALIA) LTD

Report on the Financial Report

Opinion

We have audited the accompanying financial report of the Energy and Water Ombudsman (Western Australia) Limited (the "Company"), which comprises the statement of financial position as at 30 June 2024, 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 material accounting policy information, the consolidated entity disclosure statement and the directors' declaration.

In our opinion, the accompanying financial report of the Company is in accordance with the *Corporations Act 2001* (the "Act"), including:

- (i) giving a true and fair view of the Company's financial position as at 30 June 2024 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 Act 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 Act, 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.

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Responsibilities of the Directors for the Financial Report

The directors of the Company are responsible for the preparation of:

- a) the financial report (other than the consolidated entity disclosure statement) that gives a true and fair view in accordance with Australian Accounting Standards – Simplified Disclosures and the Act; and
- b) the consolidated entity disclosure statement that is true and correct in accordance with the Act, and

for such internal control as the directors determine is necessary to enable the preparation of:

- i) the financial report (other than the consolidated entity disclosure statement) that gives a true and fair view and is free from material misstatement, whether due to fraud or error; and
- ii) the consolidated entity disclosure statement that is true and correct and is free of misstatement, whether due to fraud or error.

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 Company 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:

http://www.auasb.gov.au/auditors_responsibilities/ar4.pdf

NPAS

Nexia Perth Audit Services Pty Ltd

A handwritten signature in black ink, appearing to read 'J. Mulhair'.

Justin Mulhair Director

25 October 2024
Perth, Western Australia

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 2024

	2024 \$	2023 \$
Revenue		
Complaint/Dispute Revenue	2,905,495	2,905,744
Total Revenue	2,905,495	2,905,744
Other Income		
Interest Income	9,979	4,314
Total Other Income	9,979	4,314
Total Income	2,915,474	2,910,058
Expenses		
Accounting Expense	34,000	32,656
Amortisation	9,685	9,685
Bank Fees	120	120
Directors Fees	81,679	79,300
Dispute Costs	2,626,155	2,624,241
Filing Fee	290	304
Insurance	4,758	4,506
Travel & Accommodation	1,161	106
Professional Fees	35,243	26,216
Statutory Review Fees	17,840	17,840
Superannuation	8,985	8,327
Total Expenses	2,819,916	2,803,301
Profit before Taxation	95,558	106,758
Income Tax Expense		
Income Tax Expense	23,890	26,690
Total Income Tax Expense	23,890	26,690
Net Profit After Tax	71,668	80,069
Total Comprehensive Income for the year	71,668	80,069

Company Particulars and Financial Statements

Statement of Financial Position

Energy and Water Ombudsman (WA) Ltd
As at 30 June 2024

	30 JUN 2024 \$	30 JUN 2023 \$
Assets		
Current Assets		
Cash at Bank	1,238,496	1,150,761
Prepayments	1,204	1,143
Total Current Assets	1,239,700	1,151,904
Non-Current Assets		
Intangibles	9,685	19,370
Total Non-Current Assets	9,685	19,370
Total Assets	1,249,385	1,171,274
Liabilities		
Current Liabilities		
Trade Creditors	8,433	2,907
Current Tax Liabilities	4,548	1,210
Total Current Liabilities	12,981	4,117
Non - Current Liabilities		
Deferred tax liability	2,421	4,843
Total Non-Current Liabilities	2,421	4,843
Total Liabilities	15,402	8,959
Net Assets	1,233,983	1,162,315
Equity		
Retained Earnings	1,233,983	1,162,315
Total Equity	1,233,983	1,162,315

Company Particulars and Financial Statements

Statement of Changes in Equity

Energy and Water Ombudsman (WA) Ltd
For the year ended 30 June 2024

	\$	\$
	RETAINED EARNINGS	TOTAL
Equity		
Balance at 1 July 2022	1,082,246	1,082,246
Profit after income tax expense for the year	80,069	80,069
Other comprehensive income	-	-
Total comprehensive income for the year	80,069	80,069
Balance at 30 June 2023	1,162,315	1,162,315
Profit after income tax expense for the year	71,668	71,668
Other comprehensive income	-	-
Total comprehensive income for the year	71,668	71,668
Balance at 30 June 2024	1,233,983	1,233,983

Company Particulars and Financial Statements

Statement of Cash Flows

Energy and Water Ombudsman (WA) Ltd
For the year ended 30 June 2024

	2024	2023
Operating activities		
Cash receipts from operating activities		
Interest Received	9,978	4,314
Complaint/Dispute Revenue	2,886,536	2,886,025
Joining Levy	9,717	(2,200)
Annual Levies	303,513	303,597
Total Cash receipts from operating activities	3,209,744	3,191,736
Cash payments used in operating activities		
Accounting Expense	(35,595)	(33,786)
Auditing Expense	(9,460)	(9,505)
Corporate Secretarial	(25,633)	(19,333)
Dispute Costs	(2,888,771)	(2,886,665)
Filing Fee	(290)	(304)
Insurance	(3,614)	-
Legal Expenses	(3,674)	-
Travel and Accommodation	(1,161)	(106)
Bank Fees	(120)	(120)
Statutory Review Fees	(19,624)	(19,624)
Directors Fees	(81,679)	(79,300)
Superannuation	(8,985)	(8,327)
GST Payable	(19,728)	(19,865)
ATO Integrated Client Account	(8)	688
Prepaid Insurance	(1,205)	(4,572)
Total Cash payments from operating activities	(3,099,547)	(3,080,819)
Income tax paid		
Income tax paid	(22,462)	(54,273)
Total Income tax paid	(22,462)	(54,273)
Net Cash Flows from Operating Activities	87,735	56,647
Financing activities		
Other cash items from financing activities	-	55
Net Increase in Cash	87,735	56,702
Cash and cash Equivalents		
Cash and cash equivalents at beginning of year	1,150,761	1,094,059
Net change in cash for period	87,735	56,702
Cash and cash equivalents at end of year	1,238,496	1,150,761

Energy and Water Ombudsman Western Australia

Free, independent and fair dispute resolution