Energy and Water Ombudsman Western Australia

Annual Report 2018-19

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 2019.

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First published by Energy and Water Ombudsman (Western Australia) Limited in November 2019, this report was written, designed and converted for electronic viewing in-house.

ISSN (Print): 2205-8974 ISSN (Online): 2205-8982

ACN: 109 054 426

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, present and future.

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Chairperson's Overview

It is with pleasure that I present the fifteenth Annual Report of the Energy and Water Ombudsman (Western Australia) Limited (**the Company**).

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 services industry representative director.

In August 2018, Ms Carolyn Peel resigned as the Alternate Gas Industry Representative Director, with the role being filled by Ms Natalie O'Malley. In November 2018, the terms of Ms Judith McGowan and Mr Wayne Mann as Customer Representative



Directors expired, with the roles being filled by Ms Sonia McKeiver and Ms Marguerite Anklesaria. In April 2019, Ms Catherine Ferrari resigned as the Water Industry Representative Director, with the role being filled by Ms Karen Willis in May 2019.

The Board held four Board Meetings, two General Meetings and a Budget Committee Meeting during the year, as well as receiving complaint statistics and financial reports on a quarterly basis.

The Company

During the year, we welcomed one new electricity Member. As at 30 June 2019, there were 34 Members of the Company and a list of these Members is included in the Company Particulars section of the report.

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 oversights 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.

Review of the Energy and Water Ombudsman Scheme

Under the legislation governing the Energy and Water Ombudsman Scheme (**the Scheme**), the Board is required to review the Scheme at least every five years. Accordingly, an independent consultant, Quantum Assurance, was engaged to undertake the review and provide a report by 30 September 2018.

The objectives of the review were to:

• Consult with all, or as many as practicable, of the persons and bodies the Board considers have an interest in the Scheme;

Chairperson's Overview

- Assess the Scheme against the objectives of the Scheme (as set out in relevant legislation) including an assessment against the *Benchmarks for Industry-Based Customer Dispute Resolution Schemes* (National Benchmarks), which establish key practices in the areas of Accessibility, Independence, Fairness, Accountability and Efficiency and Effectiveness; and
- Comprehensively consider the Charter and Constitution in terms of their capacity as best practice governance documents to ensure that the objectives of the Scheme are being met including, if appropriate, whether any amendments should be considered by the Board to either the Charter or the Constitution.

Feedback on the Scheme was obtained through surveys and interviews from a range of stakeholders including Members and people who had made a complaint to the Energy and Water Ombudsman.

The review concluded that the Scheme meets the National Benchmarks and better practices for corporate governance. There have been identified improvements since the 2015 independent review and there is a high level of satisfaction of Members, complainants and consumer representatives with the Scheme and its operations.

The Board submitted a report on the review to the Economic Regulation Authority, with a copy provided to Members and, during the year, considered and approved an Implementation Plan to address the recommendations arising from the review.

Appreciation

I would like to record my thanks to my fellow Directors for their commitment to the successful operation of the Board during 2018-19. I would also like to thank the Energy and Water Ombudsman and his staff for their efforts in resolving complaints so efficiently in this fifteenth year of operation.

The Energy and Water Ombudsman's Report, the Company Particulars, the Independent Audit Opinion and the audited Financial Statements for the Company for 2018-19 follow.

Ch Hernerel

Menno Henneveld CHAIRPERSON

Energy and Water Ombudsman's Report

I am delighted to present the 2018-19 Annual Report of the Western Australian Energy and Water Ombudsman.

Offices of the Energy and Water Ombudsman in Australia provide a key pathway to access to justice for energy and water consumers. It is vitally important that all offices of the Ombudsman ensure timely resolution of complaints – justice delayed is justice denied.

On this point, it is very pleasing that, this year, 99% of Stage 1 and Stage 2 complaints were finalised by the end of the second work day. Overall, including investigated complaints, 86% 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 72 days.

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 Katanning and Albany in the Great Southern Region, Manjimup in the South West Region and Mandurah, Waroona and Boddington in the Peel Region, including complaint clinics where customers could make their complaints directly to staff of our office.

I take this opportunity to express my sincere appreciation to Menno Henneveld, Chairperson of the Board of the Energy and Water Ombudsman 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 contribution.

Chris Field ENERGY AND WATER OMBUDSMAN This page has been intentionally left blank.

Highlights for 2018-19

Complaint Numbers

- In 2018-19, there were 2,558 complaints received.
- Complaints comprised:
 - 1,767 electricity complaints;
 - 386 gas complaints; and
 - 405 water complaints.

Timeliness

• 81% of electricity complaints, 88% of gas complaints, 84% of water complaints and 83% of all complaints were closed within 10 business days of receiving the complaint.

Issues Raised

- Concerns about billing and credit are the main issues raised in complaints with these issues identified in 72% of complaints received (47% for billing and 25% for credit). Of these:
 - High bills and alleged errors are the most common reasons for billing complaints; and
 - Payment of arrears is the most common reason for credit complaints.

Liaison and Access

- Effective relationships with key stakeholders and access to our services have been maintained this year through:
 - Continuous liaison and communication with Energy and Water Ombudsman Scheme member organisations, regulators and industrybased Ombudsmen; and
 - Ensuring ongoing access to the Energy and Water Ombudsman services for residential and small use customers, and community groups who may represent them, including through regional visits to Katanning and Albany in the Great Southern Region, Manjimup in the South West Region, and Mandurah, Waroona and Boddington in the Peel Region.

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- 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 services providers.

Mission and Principles

MISSION

To receive, investigate and facilitate the resolution of complaints about electricity, gas and water services 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 underrepresented 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 and the Electricity Ombudsman Scheme was established on 22 September 2005. 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 2018-19		
Cł	nairperson:	Menno Henneveld
Di	rectors	
•	Customer Representative:	Wayne Mann (Term expired 14/11/2018)
		Sonia McKeiver (Appointed 14/11/2018)
•	Customer Representative:	Judith McGowan (Term expired 14/11/2018)
		Marguerite Anklesaria (Appointed 14/11/2018)
•	Customer Representative:	Irina Cattalini
•	Gas Industry Representative:	Ray Myles
•	Electricity Industry Representative:	Colin Smith
Water Industry Representative:		Catherine Ferrari (Resigned 10/04/2019)
		Karen Willis (Appointed 14/05/2019)
Alt	ternate Directors	
•	Gas Industry Representative:	Carolyn Peel (Resigned 21/08/2018)
		Natalie O'Malley (Appointed 14/11/2018)
•	Electricity Industry Representative:	Margaret Pyrchla

• Water Industry Representative:

Karen Willis (Resigned 10/04/2019)

Members of the Energy and Water Ombudsman Scheme

The Members of the Energy and Water Ombudsman Scheme as at 30 June 2019 are listed below.

 Gas Industry Members – 30 June 2019 AGL Sales Pty Limited Alinta Sales Pty Ltd Amanda Energy Pty Ltd ATCO Gas Australia Electricity Generation and Retail Corporation (Synergy) Esperance Gas Distribution Company Pty Ltd 	 Esperance Power Station Pty Ltd IPower Pty Ltd and IPower2 Pty Ltd (Simply Energy) Origin Energy Pty Ltd Perth Energy Pty Ltd Wesfarmers Kleenheat Gas Pty Ltd
 Electricity Industry Members – 30 June 2019 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 Electricity Generation and Retail Corporation (Synergy) 	 Electricity Networks Corporation (Western Power) Perth Energy Pty Ltd Regional Power Corporation (Horizon Power) Rottnest Island Authority Wesfarmers Kleenheat Gas Pty Ltd
 Water Industry Members – 30 June 2019 Aquasol Pty Ltd Bunbury Water Corporation (Aqwest) Busselton Water Corporation City of Kalgoorlie-Boulder Gascoyne Water Cooperative Hamersley Iron Pty Ltd Lancelin South Pty Ltd Moama Lifestyle Villages Pty Ltd Ord Irriaction Cooperative 	 Robe River Mining Co Pty Ltd Rottnest Island Authority Shire of Dumbleyung Shire of Gnowangerup Shire of Lake Grace South West Irrigation Management Cooperative Limited (Harvey Water) Water Corporation Water West North Dandalup Pty Ltd

- Ord Irrigation Cooperative
- Water West North Dandalup Pty Ltd

The Energy and Water Ombudsman

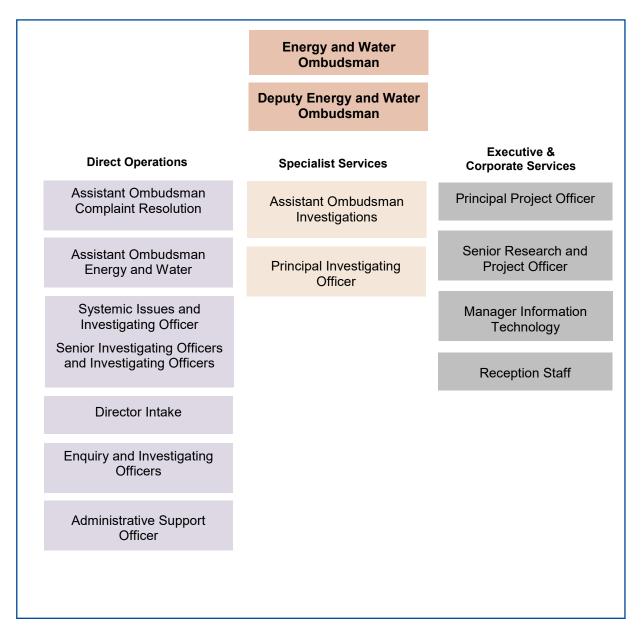
The Western Australian Ombudsman, Chris Field, performs the functions of the Energy and Water Ombudsman under a service agreement with the Board. The Energy and Water Ombudsman is not affiliated with any electricity, gas or water providers or consumer organisations and therefore acts impartially in the 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 2019, the Energy and Water Ombudsman was comprised of 11.3 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.



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 services 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
• • • •	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.	•	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.

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 2018-19, 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, identifying systemic and emerging issues and reporting on these issues to the ERA and other relevant stakeholders; and
- Developing and undertaking outreach, education, liaison and other programs with a focus on under-represented Western Australians.

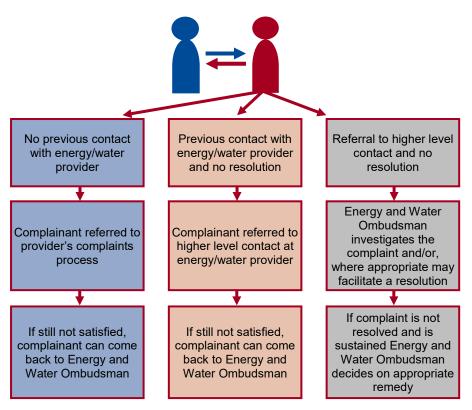
Our Complaint Resolution Process

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 services 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.

A summary of the process for handling complaints is shown below.

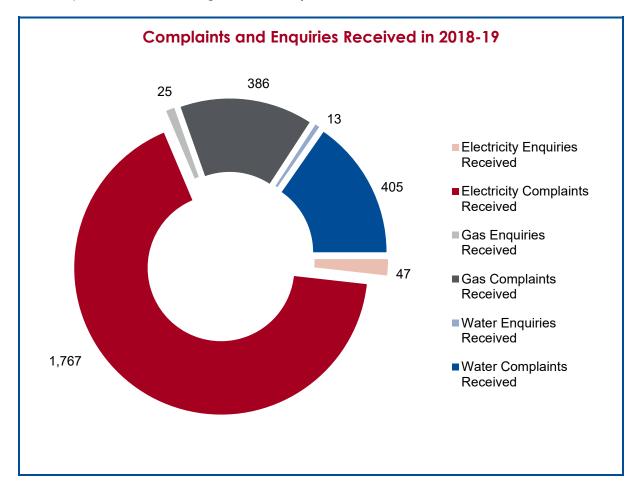
Complainant phones, writes to or visits the Energy and Water Ombudsman



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

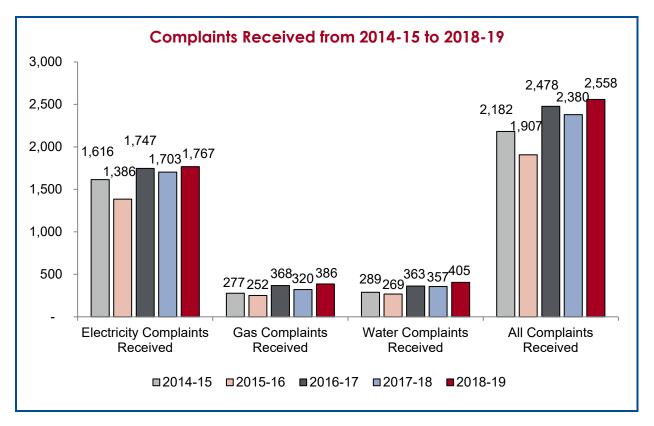
Complaints and Enquiries Received

Over the 12 month period from 1 July 2018 to 30 June 2019, the Energy and Water Ombudsman received 2,558 complaints and closed 2,582 complaints. In addition, 85 enquiries were received. The following chart shows the breakdown of complaints and enquiries received for gas, electricity and water in 2018-19.

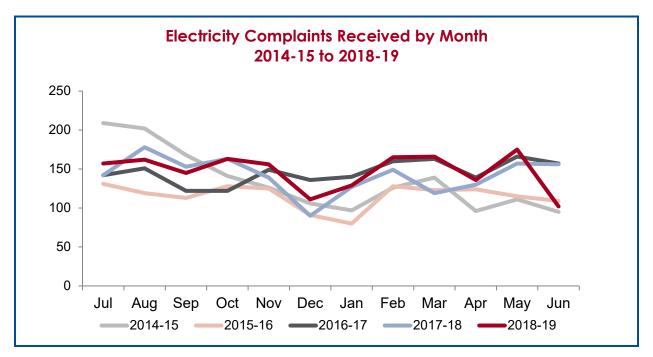


Trends in Complaint Numbers

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.



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.

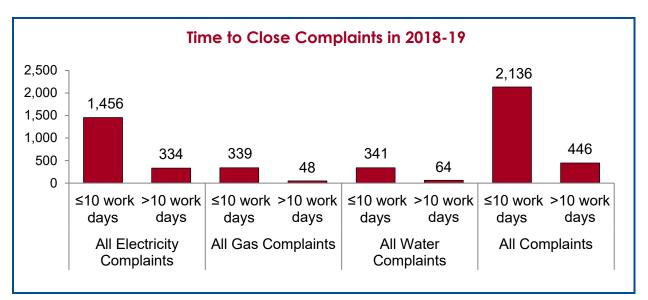
- **Stage 1 Complaints** The person has not yet contacted the electricity, gas or water provider. The person is referred to the relevant provider.
- Stage 2 Complaints The person has had at least one contact with their electricity, gas or water provider (such as contact to the call centre) but the complaint has not been resolved. The Energy and Water Ombudsman refers the complaint to a 'higher level' officer for resolution within 10 business days.
- Investigated 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.

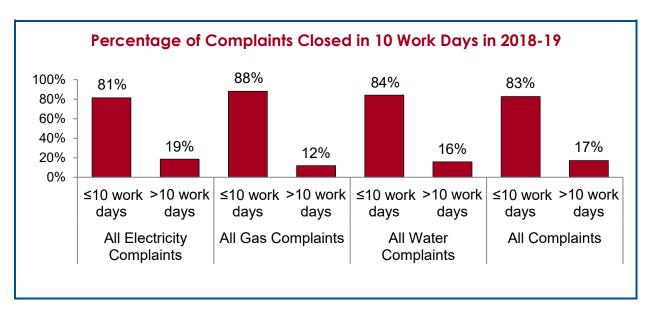
In 2018-19, there were 2,582 complaints closed, comprising 1,790 electricity complaints, 387 gas complaints and 405 water complaints.

Timeliness of Complaint Handling

The Energy and Water Ombudsman has maintained its high levels of timeliness in 2018-19 with 81% of electricity complaints, 88% of gas complaints, 84% 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 2018-19.





Issues Raised in Complaints

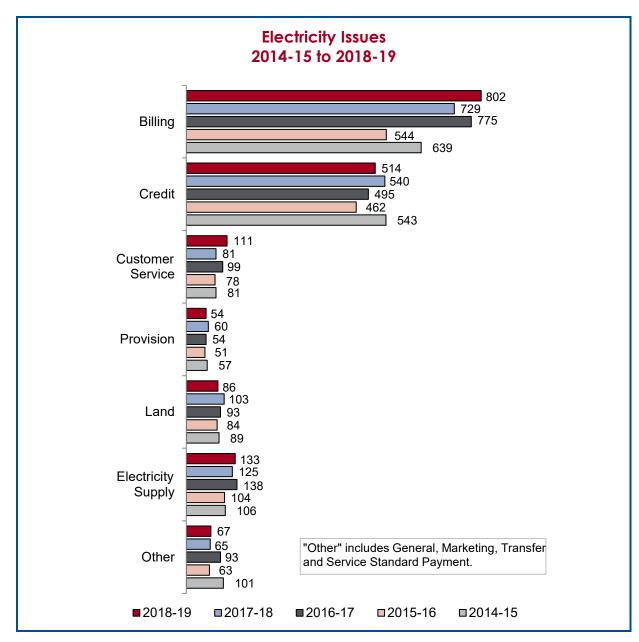
Issues raised in electricity, gas and water complaints fall into the following categories:

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.

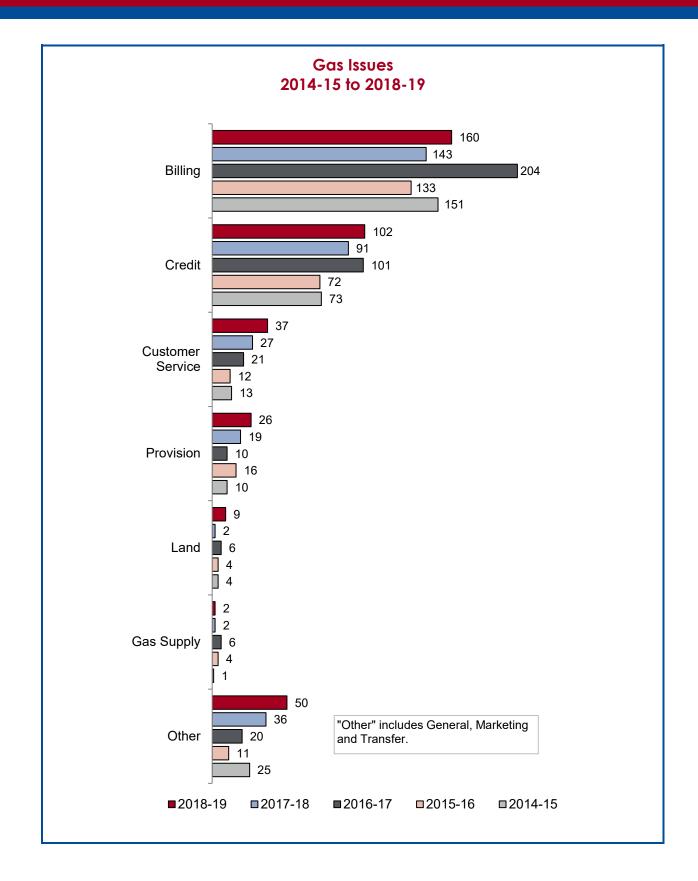
Most Common Issues Raised

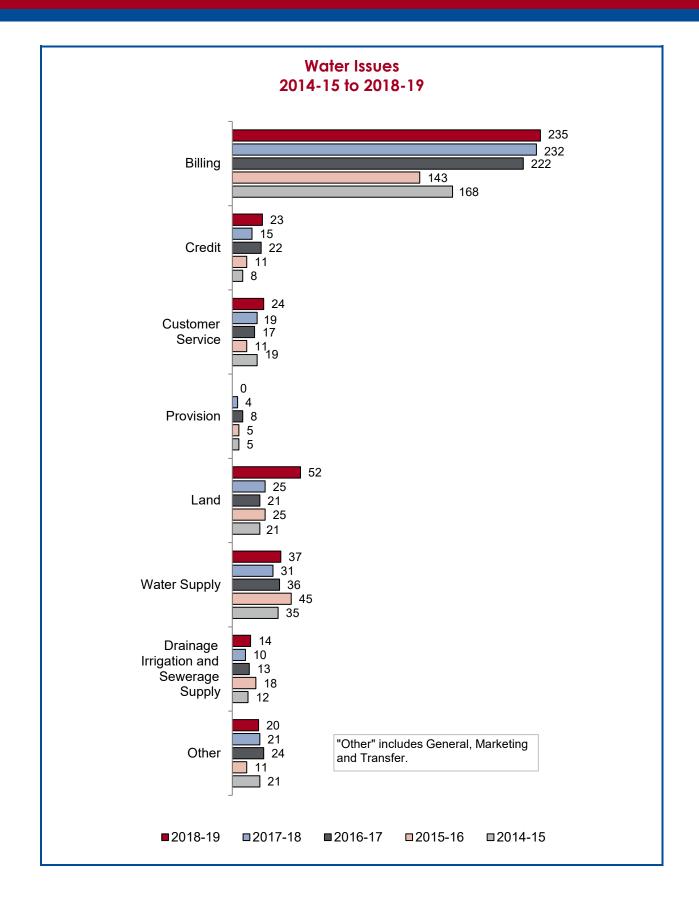
As for previous years, during 2018-19, billing remains the most common issue raised for electricity, gas and water complaints. Billing issues were raised in 47% of complaints received (45% of electricity complaints, 41% of gas complaints and 58% of water complaints). During the year there has been an increase in billing complaints of 10% for electricity, 12% for gas and 1% for water.

Credit is also a common issue for energy complaints, and credit issues were raised in 25% of complaints received (29% of electricity complaints, 26% of gas complaints and 6% of water complaints).



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





Reasons for Billing and Credit Complaints

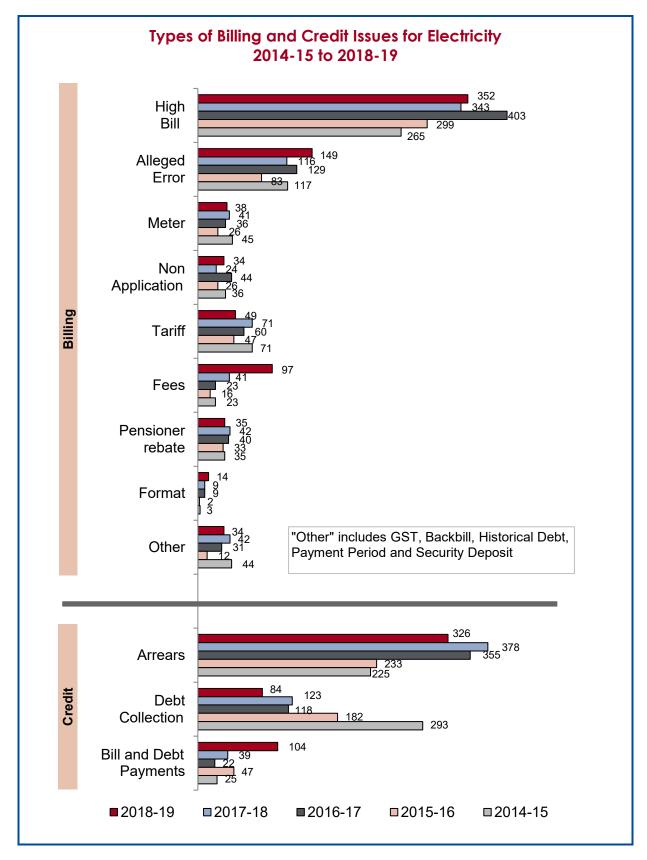
Complaints about billing and credit issues may be made for a range of reasons. The main types of billing and credit issues are:

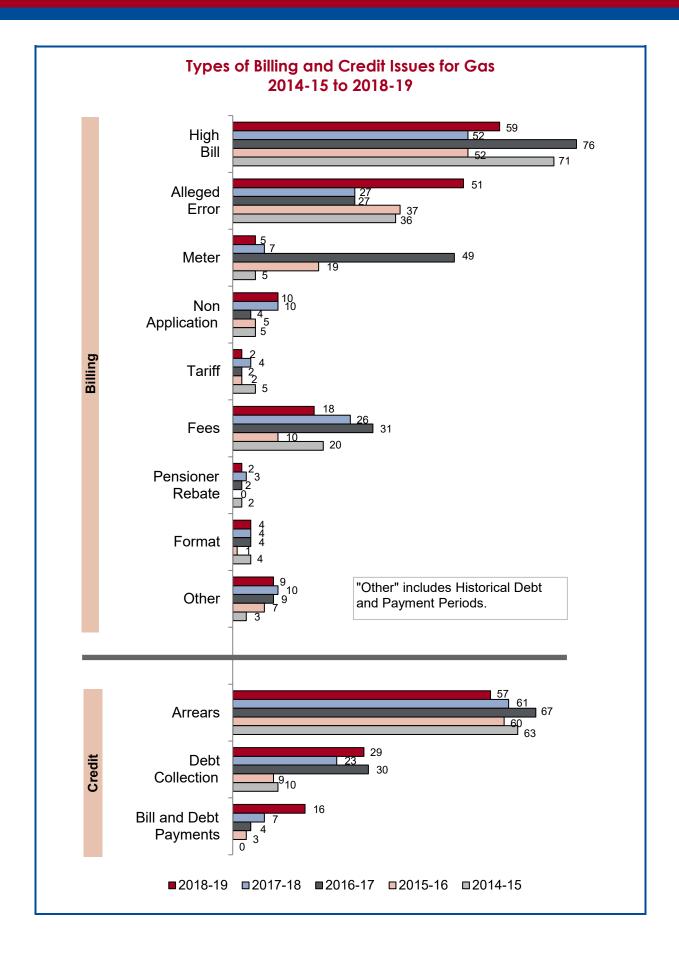
Types of Billing Issues		
High Bill	Bill higher than expected.	
Alleged Error	Alleged billing errors.	
Meter	Metering issues.	
Non Application	Disconnections due to the customer not applying for an account.	
Tariff	Incorrect rates or lack of information about tariffs.	
Fees	Fees and charges.	
Pensioner 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.	

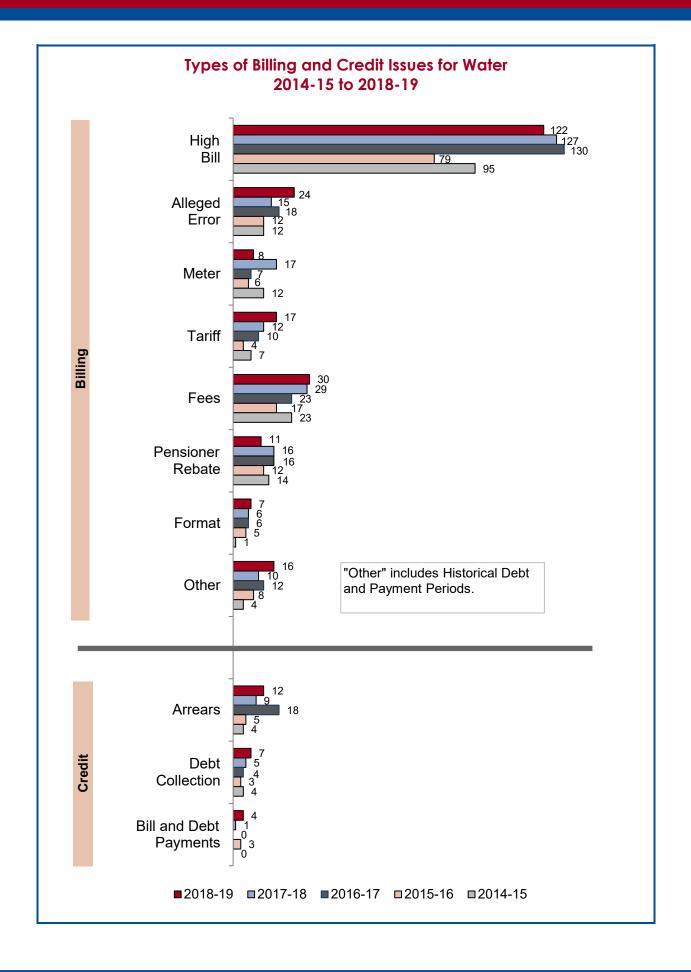
In 2018-19, the main reasons for electricity, gas and water billing complaints were high bills, alleged errors and fees.

For electricity and gas complaints, the main reason for credit complaints were payment of arrears.

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







Disconnections

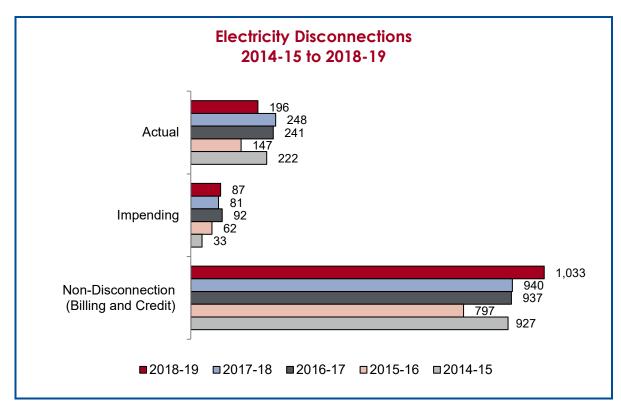
Gas and electricity retailers sometimes disconnect supply when a customer has failed to pay their bill or has not applied for an account when they take up a new residence. Before disconnecting, a reminder notice and then a disconnection warning should be sent. Complaints about reminder notices and disconnection 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 typically restrict a service rather than disconnect.

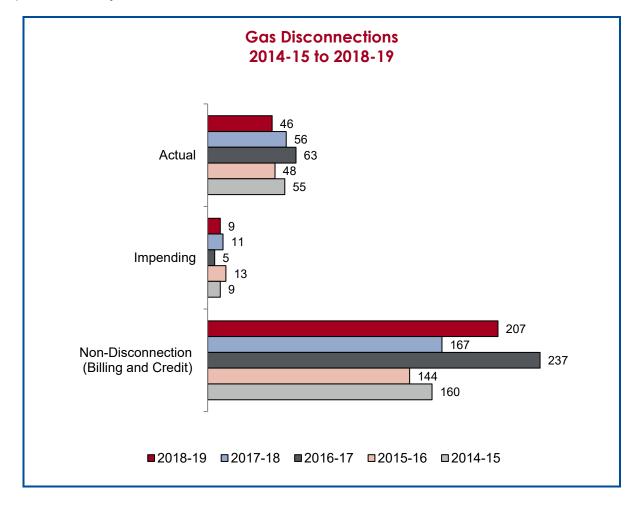
During 2018-19, there were:

- 1,316 electricity complaints involving billing and credit issues and, of these, 196 involved actual disconnection and 87 involved an impending disconnection;
- 262 gas complaints involving billing and credit issues and, of these, 46 involved actual disconnection and nine involved an impending disconnection; and
- 258 water complaints involving billing, credit and water supply issues and, of these, three related to actual water restriction and 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 disconnections in 2018-19 were lower than the previous two years.



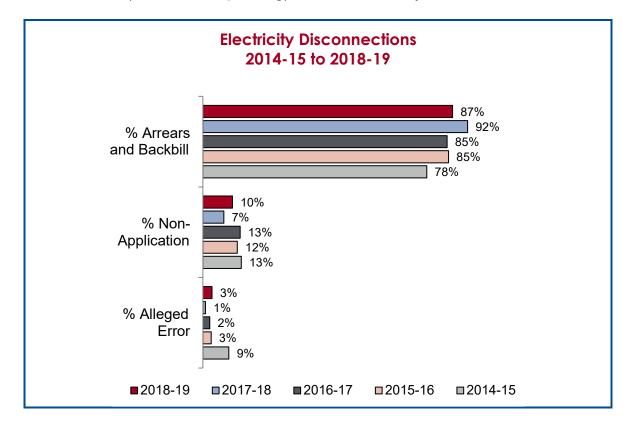


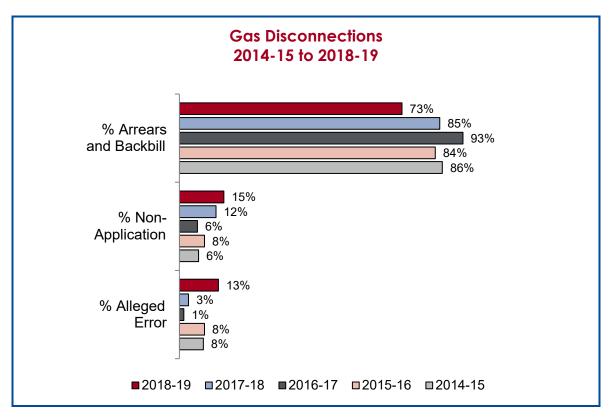
For gas, complaints about actual disconnections in 2018-19 were also lower than the previous two years.

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.	

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





Investigated Complaints

The Energy and Water Ombudsman refers complaints to the electricity, gas or water services 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.

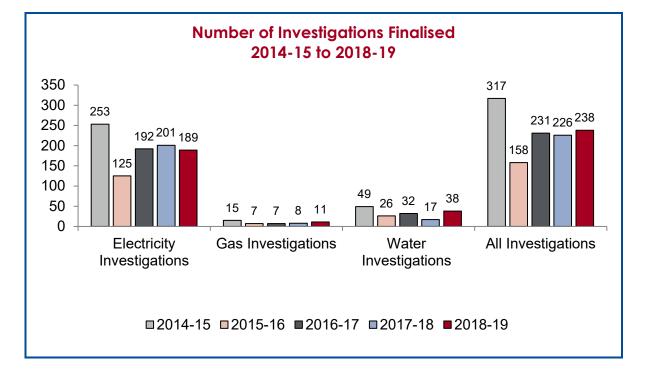
The facilitated resolution process involves the Office contacting the provider to allow it a further two business days to try to resolve the complaint and working with both the customer and the provider to facilitate a resolution. The Office monitors the process to ensure the matter is resolved. If the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

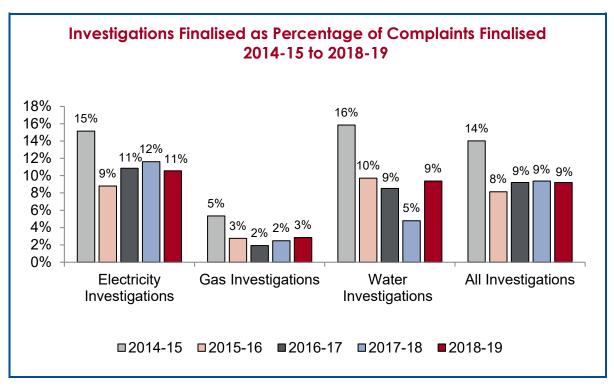
In 2018-19, there were 433 complaints finalised after being referred back by the customer for investigation, of which 165 (38%) were finalised through a facilitated resolution prior to investigation, 121 for electricity, 29 for gas and 15 for water. A further 30 complaints were finalised prior to investigation as they were out of jurisdiction, withdrawn, there was no further contact or further investigation was not warranted

Investigations Finalised

In addition to the 195 complaints finalised prior to investigation, there were 238 complaints finalised in 2018-19 following an investigation by the Energy and Water Ombudsman, including 189 electricity complaints, 11 gas complaints and 38 water complaints.

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





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 433 complaints finalised in 2018-19 after being referred back for investigation were as follows:

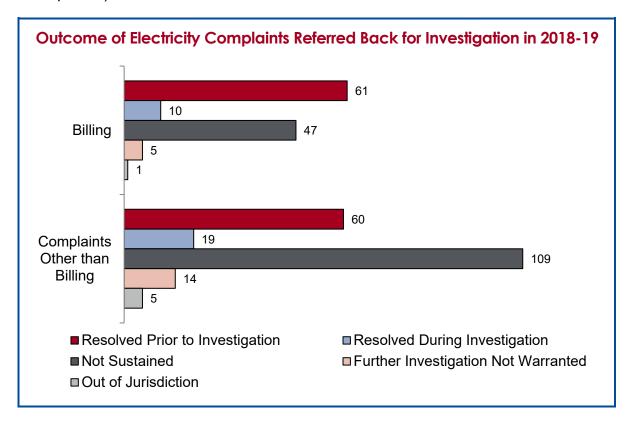
- In 165 (38%) of the 433 complaints, a resolution between the customer and the provider was facilitated prior to commencing an investigation;
- In 36 (8%) of the 433 complaints, a resolution between the customer and the provider was facilitated during the investigation; and
- In 197 (45%) of the 433 complaints, the investigation showed the complaint was not sustained.

Smaller proportions of complaints were finalised prior to or following an investigation because they are found to be out of jurisdiction (12 in 2018-19), further investigation was not warranted (five in 2018-19), the complaint was withdrawn (three in 2018-19) and no further contact (15 in 2018-19).

There were no binding determinations by the Energy and Water Ombudsman in the 2018-19 reporting period.

Outcomes of Electricity Complaints Referred Back for Investigation

The following chart shows the outcomes, in 2018-19, of the 331 electricity complaints referred back for investigation, broken down by billing (the most common issue raised in complaints) and other issues.



Outcomes of Gas Complaints Referred Back for Investigation

In 2018-19, the outcomes of the 44 gas complaints referred back for investigation were that 29 were resolved prior to investigation, two were resolved during the investigation, nine were not sustained, two were out of jurisdiction and for two there was no further contact.

Outcomes of Water Complaints Referred Back for Investigation

In 2018-19, the outcomes of the 58 water complaints referred back for investigation were that 15 were resolved prior to investigation, five were resolved during the investigation, 32 were not sustained, four were out of jurisdiction, one was withdrawn and for one there was no further contact.

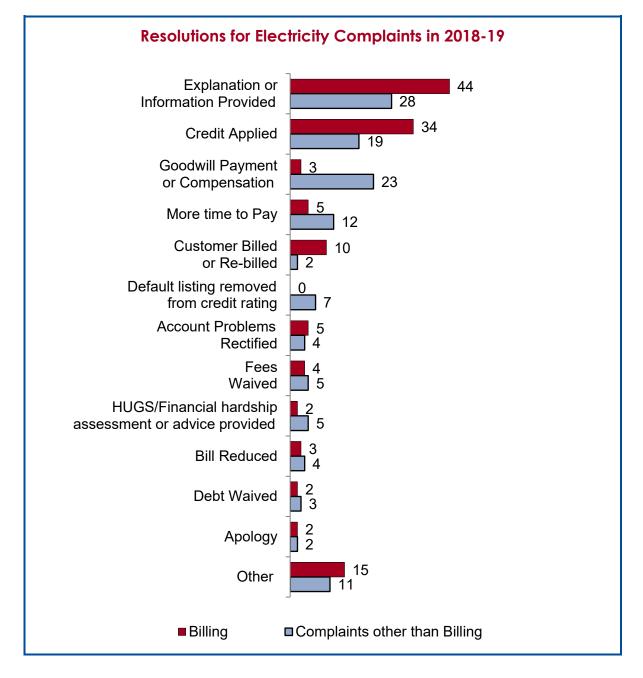
Resolutions for Complaints

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.

Resolutions for Electricity Complaints

In 2018-19, there were 254 actions offered by electricity providers to resolve the 150 electricity complaints that were resolved during the year 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 2018-19 to resolve complaints, for billing complaints and complaints about other issues.



Resolutions for Gas Complaints

There were 53 actions offered by gas providers for the 31 gas complaints that were resolved in 2018-19 after they were referred back for investigation, including:

- Explanation or information provided;
- Credit applied, refund provided, fees or debt waived, goodwill payment or bill reduced;
- Default listing removed from credit rating;
- Customer billed or re-billed;
- HUGS or financial hardship assessment provided or more time to pay;
- Account problems rectified or meter tested at no cost; and
- An apology.

Resolutions for Water Complaints

There were 31 actions offered by water providers for the 20 water complaints that were resolved in 2018-19, after they were referred back for investigation, including:

- Explanation or information provided;
- Bill reduced, credit applied, fees waived or goodwill payment;
- Account problems rectified or meter tested at no cost; and
- More time to pay.

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



Waiving of debt due to history of domestic violence

A customer had previously been subject to domestic violence which had led to them experiencing high bills because they needed to leave the lights on all the time. The customer had been receiving estimated bills from the Retailer and, with the support of a community organisation, provided an actual meter reading to the Retailer. After the Retailer sent four further estimated bills to the customer in the same month for varying amounts, the community organisation contacted the Retailer to clarify the outstanding balance. When the Retailer did not respond, the community organisation complained to the Energy and Water Ombudsman on the customer's behalf.

Following contact from the Energy and Water Ombudsman, the Retailer reviewed the matter and, given the customer's circumstances, offered them a full debt waiver for the customer's account. The Energy and Water Ombudsman also provided the customer with information to assist them to provide accurate self-reads of their meter.



Debt waived and concessions applied for a customer with disability

Due to a medical condition, a customer had recently ceased work and was receiving a disability pension. The customer complained to the Energy and Water Ombudsman that they had contacted the Retailer to discuss a high account and request financial assistance and were not successful in obtaining any relief that was suitable to their needs. The customer also complained that the Retailer's customer service representative did not accommodate the communication challenges the customer faced due to their disability.

Following contact from the Energy and Water Ombudsman, the Retailer reconsidered their decision and agreed to resolve the complaint by waiving the debt and applying a concession to the account. The Retailer also undertook to provide feedback to relevant staff on communicating with a person with disability.



An apology and concessions applied for an elderly customer

A person acting on behalf of their elderly parent contacted the Retailer to inform it of their other parent's passing, close their deceased parent's account and open a new account in their surviving parent's name. The person complained to the Energy and Water Ombudsman that, subsequently, the bills continued to be issued in the deceased parent's name. They also said that when they called the Retailer to rectify the situation, they experienced difficulty convincing the Retailer that they had an Enduring Power of Attorney for their surviving parent, and later received a letter from the Retailer closing their own home account rather than that of their deceased parent. The person complained about the closure of the wrong account and that the concession previously applied to their deceased parent's account should have been applied to their surviving parent's account.

Following contact from the Energy and Water Ombudsman, the Retailer apologised for the extra work created from closure of the wrong account and offered to apply a credit to the account of the person's surviving parent to match the expected concession payment. This page has been intentionally left blank.

Stakeholder Liaison and Access to Services

- Stakeholder Liaison
- Access to Services

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 Office and identification and addressing of systemic issues. The Office does this through:

- Continuous liaison and communication with key stakeholders including Member organisations (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 2016-17, the Energy and Water Ombudsman Board approved a revised *Communications Strategy 2017-21*. 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.

Member Organisations

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

- In July 2018, the Assistant Energy and Water Ombudsman met with a representative of Simply Energy to discuss ongoing liaison;
- In September 2018 and April 2019, the Deputy Energy and Water Ombudsman met with the Manager Retail Operations of Synergy. Energy and Water Ombudsman staff also met with Synergy throughout the year regarding ongoing liaison and the resolution of complaints;
- In February 2019, the Deputy Energy and Water Ombudsman met with the Executive Manager Business and Customer Service of Western Power. Energy and Water Ombudsman staff also met with Western Power throughout the year regarding ongoing liaison and the resolution of complaints;
- In February 2019, the Deputy Energy and Water Ombudsman met with the General Manager Customer and Community of the Water Corporation. Energy and Water Ombudsman staff also met with the Water Corporation throughout the year regarding ongoing liaison and the resolution of complaints;

- In March 2019, the Deputy Energy and Water Ombudsman and Assistant Energy and Water Ombudsman consulted with senior representatives from Synergy, Water Corporation, Western Power, Alinta, Kleenheat Gas, Horizon Power, AGL Energy, Simply Energy and Origin Energy, on the proposed Energy and Water Ombudsman Budget for 2019-20; and
- In June 2019, the Assistant Energy and Water Ombudsman met with Horizon Power regarding ongoing liaison and the resolution of complaints.

The Economic Regulation Authority and other regulators

During 2018-19, the Office continued its regular interaction with the industry regulator, the Economic Regulation Authority (**ERA**). The Office was involved with meetings and liaison with the ERA and other regulators as outlined below:

- In August 2018, the Energy and Water Ombudsman met the Chair, Chief Executive Officer, and Executive Director Regulation and Inquiries of the ERA;
- In August 2018, the Assistant Energy and Water Ombudsman attended an Energy Industry Engagement Session – Government Trading Enterprises, organised by the Department of Treasury;
- In September 2018 and March 2019, the Assistant Energy and Water Ombudsman attended liaison meetings with senior staff of the ERA; and
- In September 2018 and March and June 2019, the Assistant Energy and Water Ombudsman attended meetings with the ERA's Consumer Consultative Committee (ERACCC). The ERACCC meets quarterly to provide comment to the ERA on issues affecting consumers that fall within the ERA's jurisdiction; and
- In November 2018, the Assistant Energy and Water Ombudsman met with representatives from the Office of the Information Commissioner to discuss ongoing liaison.

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:

• The Energy and Water Ombudsman attended the Australia and New Zealand Energy and Water Ombudsman Network (**ANZEWON**) meetings via teleconference in March and May 2019. 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; and 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: Customer Hardship, Systemic Issues, Policy and Research and Public Relations and Communications.

Access to Services

Community Awareness and Accessibility

The Office continued to utilise various communication methods to ensure access to its services for the community, including:

- In October 2018, the Assistant Energy and Water Ombudsman attended the Financial Counsellors' Association of Western Australia's 2018 conference *The Cost of Poverty*, and answered questions on the Scheme as part of an Industry Ombudsmen panel as well as providing information on the Scheme at the conference's marketplace. The Assistant Energy and Water Ombudsman was joined by the office's Senior Aboriginal Advisor at the Conference's Australian Aboriginal and Torres Strait Islander Members' Forum;
- In December 2018, the Office undertook an electronic mailout of information about the Energy and Water Ombudsman and relevant publications to over 200 consumer and community organisations and 95 electorate offices of State Members of Parliament;
- In May 2019, the Assistant Ombudsman Complaint Resolution attended the Community Resilience and Relief Forum at the WA Council of Social Service and made a presentation titled *The Role and Functions of the Ombudsman*;
- In May 2019, the Office, in collaboration with the office of the Western Australian Ombudsman, organised and hosted Independent Agency Information Sessions in Perth and Mandurah, which provided representatives from seven independent complaint bodies the opportunity to speak to, and hear from, Aboriginal Elders and service providers. The information sessions included presentations on the roles of:
 - Energy and Water Ombudsman Western Australia;
 - The Western Australian Ombudsman;
 - o Commonwealth Ombudsman;
 - o Telecommunications Industry Ombudsman;
 - Australian Financial Complaints Authority;
 - Health and Disability Services Complaints Office; and
 - Office of the Information Commissioner;
- In May 2019, the Principal Aboriginal Liaison Officer made a presentation titled Developing and Delivering Culturally Appropriate Ombudsman Services to staff of the Commonwealth Ombudsman in Perth; and

 In 2018-19, the Office continued the Regional Awareness and Accessibility Program (the Program), with visits to Katanning and Albany in the Great Southern Region and Manjimup in the South West Region in November 2018 and Mandurah, Waroona and Boddington in the Peel Region in May 2019. The Program is an important way for the Energy and Water Ombudsman to raise awareness of, and access to, its services for regional and Aboriginal Western Australians. Energy and Water Ombudsman information sheets are distributed and Energy and Water Ombudsman staff deal with enquiries and complaints about the electricity, gas and water services providers during complaint clinics which form part of regional visits.

'Ask the Ombudsman' on 6PR Perth Tonight

The Office continues to provide access to its services through the Energy and Water Ombudsman's regular appearances on Radio 6PR's *Perth Tonight* program. Listeners who have complaints about electricity, gas or water providers or want to make other enquiries about the Energy and Water Ombudsman jurisdiction can call in and speak with the Energy and Water Ombudsman live on the air. The segment also allows the Office to communicate key messages about the Energy and Water Ombudsman jurisdictions and the outcomes that can be achieved for members of the public. The Energy and Water Ombudsman appeared on the 'Ask the Ombudsman' segment in August and October 2018.

Energy and Water Ombudsman Website

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

The website content and functionality are continually reviewed and improved to ensure there is maximum accessibility to all members of the diverse Western Australian community. The site provides information in a wide range of <u>community languages</u>.

Links to Energy and Water Ombudsman publications and useful links to external websites are used throughout. The site also features an online form for complainants to use to lodge a complaint. The site can be accessed at www.ombudsman.wa.gov.au/energyandwater.



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 15 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.

Do you have a problem with your electricity, get a water services provider? The Energy and Water Ombudsman can help	Energy and Water Ombodismon Information Sheet	###:-=- 能源及水務申訴專員公署可以幫助您 (Const	
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- Company Particulars as at 30 June 2019
- 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 as at 30 June 2019

Energy and \	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: Menno Henneveld	
	DirectorsCustomer Representative:Sonia McKeiver (Appointed 14/11/2018)Customer Representative:Marguerite Anklesaria (Appointed 14/11/2018)Customer Representative:Irina CattaliniGas Industry Representative:Ray MylesElectricity Industry Representative:Colin SmithWater Industry Representative:Karen Willis (Appointed 14/05/2019)Alternative DirectorsNatalie O'Malley (Appointed 14/11/2018)Electricity Industry Representative:Vacant	
Company Secretary	Leendert Johan Ouwendyk	
Accountants	Kennerlys PO Box 1125 West Perth WA 6872	
Auditor	Shakespeare Partners, Chartered Accountants PO Box 1257 West Perth WA 6872	

Energy and W	/ater 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) Esperance Gas Distribution Company Pty Ltd Esperance Power Station Pty Ltd 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 Electricity Generation and Retail Corporation (Synergy) Electricity Networks Corporation (Western Power) Regional Power Corporation (Horizon Power) Perth Energy Pty Ltd Rottnest Island Authority Wesfarmers Kleenheat Gas Pty Ltd
	Water Industry
	Aquasol Pty Ltd Bunbury Water Corporation (Aqwest) Busselton Water Corporation City of Kalgoorlie-Boulder Gascoyne Water Cooperative Hamersley Iron Pty Ltd Lancelin South Pty Ltd Moama Lifestyle Villages Pty Ltd Ord Irrigation Cooperative Robe River Mining Co Pty Ltd Rottnest Island Authority Shire of Dumbleyung Shire of Gnowangerup Shire of Gnowangerup Shire of Lake Grace South West Irrigation Management Cooperative Ltd (Harvey Water) Water Corporation Water West North Dandalup Pty Ltd

Independent Audit Opinion

CHARTERED ACCOUNTANTS AUDITOR'S INDEPENDENCE DECLARATION UNDER SECTION 307C OF THE CORPORATIONS ACT 2001 TO DIRECTORS OF ENERGY AND WATER OMBUDSMAN (WA) LTD I declare that, to the best of my knowledge and belief, during the year ended 30 June 2019 there have been no contraventions of: the auditor independence requirements as set out in the Corporations Act 2001 in a. relation to the audit; and b. any applicable code of professional conduct in relation to the audit. Stephen Richard Thompson, Director SHAKESPEARE PARTNERS (AUDIT) PTY LTD CHARTERED ACCOUNTANTS Auditor Number: 475031 1 4 August 2019

DIRECTORS: Leigh-Anne Meyerowitz CA | Stephen Thompson CA

Shakespeare Partners (Audit) Pty Ltd | ABN 67604460568

47 Outran Street, West Perth, Western Australia 6005 | PO Box 1257, West Perth, Western Australia 6872 www.shakes.com.au | info@shakes.com.au | Ph. +61 (08) 9321 2111 | Fax. +61 (08) 9321 2050 Liability limited by a scherre approved under Professional Standards Legislation





Report on Audit of the Financial Report

HAKESPEARL

We have audited the accompanying financial report, being a special purpose financial report, of Energy and Water Ombudsman (WA) Ltd, which comprises the statement of financial position as at 30 June 2019, and the statement of profit or loss and other comprehensive income, statement of changes in equity and 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 financial report of Energy and Water Ombudsman (WA) Ltd is in accordance with *Corporations Act 2001*, including:

- a. giving a true and fair view of the Company's financial position as at 30 June 2019 and of its performance for the year ended; and
- b. complying with Australian Accounting Standards to the extent described in Note 1 and *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 auditor independence requirements of the *Corporations Act 2001* and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (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.

Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the directors' financial reporting responsibilities under the *Corporations Act 2001*. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

DIRECTORS: Leigh-Anne Meyerowitz CA | Stephen Thompson CA

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Other Information

The directors are responsible for the other information. The other information comprises the information included in the annual report for the year ended 30 June 2019, but does not include the financial report and our auditor's report thereon.

Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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 and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the *Corporations Act 2001* and is appropriate to meet the needs of the members. The directors' responsibility also includes such internal control as the directors determine is necessary to enable the preparation of a financial report that gives a true and fair view and is free from material 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 relating 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 Auditing and Assurance Standards Board website at: http://www.auasb.gov.au/Home.aspx. This description forms part of our auditor's report.

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

DIRECTORS: Leigh-Anne Meyerowitz CA | Stephen Thompson CA

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• Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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Stephen Thompson, Director SHAKESPEARE PARTNERS (AUDIT) PTY LTD CHARTERED ACCOUNTANTS Auditor Number: 475031

CHARTERED ACCOUNTANT:

August 2019

DIRECTORS: Leigh-Anne Meyerowitz CA | Stephen Thompson CA

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Statement of Profit or Loss and Other Comprehensive Income

Energy and Water Ombudsman (WA) Ltd For the year ended 30 June 2019

	2019 \$	2018 \$
Income	*	*
Complaint/Dispute Revenue	2,448,710	2,363,592
Interest Income	-	1,529
Total Income	2,448,710	2,365,121
Total Income	2,448,710	2,365,121
Expenses		
Accounting Expense	30,180	29,588
Bank Fees	120	60
Directors Fees	49,448	61,742
Dispute Costs	2,392,330	2,087,832
Filing Fee	274	124
Insurance	3,674	3,730
Professional Fees	19,662	18,900
Statutory Review Fees	4,950	44,550
Superannuation	35,154	22,768
Recruitment costs	8,783	-
Total Expenses	2,544,574	2,269,294
Profit/(Loss) before Taxation	(95,864)	95,827
Income Tax Expense		
Income Tax Expense	-	62,063
Total Income Tax Expense	-	62,063
Net Profit After Tax	(95,864)	33,764
Other Comprehensive Income		
Total Other Comprehensive Income	-	
Total Comprehensive Income for the year	(95,864)	33,764

Statement of Financial Position

Energy and Water Ombudsman (WA) Ltd As at 30 June 2019

	30 JUN 2019 \$	30 JUN 2018 \$
Assets		
Current Assets		
Cash at Bank	596,648	865,493
Prepayments	926	895
Income Tax Refundable	56,226	-
GST Refundable	14,171	3,185
Total Current Assets	667,972	869,573
Total Assets	667,972	869,573
Liabilities		
Current Liabilities		
Trade Creditors	13,808	55,404
Current Tax Liabilities		
Income Tax Payable	-	62,063
PAYG Withholdings Payable	5,252	7,696
Superannuation Payable	367	-
Total Current Tax Liabilities	5,619	69,759
Total Current Liabilities	19,426	125,163
Total Liabilities	19,426	125,163
Net Assets	648,546	744,410
Equity		
Retained Earnings	648,546	744,410
Total Equity	648,546	744,410

Statement of Changes in Equity

Energy and Water Ombudsman (WA) Ltd For the year ended 30 June 2019

	Retained surplus Accumulated deficits	Total
	\$	\$
Balance at 1 July 2017	710,646	710,646
Profit for the Period	33,764	33,764
Balance at 30 June 2018	744,410	744,410
Loss for the Period	(95,864)	(95,864)
Total comprehensive income for the year	(95,864)	(95,864)
Balance at 30 June 2019	648,546	648,546

Statement of Cash Flows

Energy and Water Ombudsman (WA) Ltd For the year ended 30 June 2019

	2019 \$	2018 \$
Cash flows from operating activities	·	
Receipts from Members	2,682,595	2,726,036
Interest received	-	1,529
Payments to suppliers and employees	(2,833,151)	(2,448,366)
Income tax received	(118,289)	22,968
Net cash provided by/(used in) operating activities	(268,845)	302,167
Cash flows from investing activities		
Net cash provided by/(used in) investing activities		
Cash flows from financing activities		
Cash flows from financing activities Net cash provided by/(used in) financing activities		
	(268,845)	302,167

Cash and cash equivalents at 30 June

596,648 865,493

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Free, independent and fair dispute resolution