Energy and Water Ombudsman Western Australia

Annual Report 2020-21

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 2021.

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

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Contact Details

Energy and Water Ombudsman Western Australia

2nd Floor, Albert Facey House, 469 Wellington Street, PERTH WA 6000 PO Box Z5386, St Georges Terrace, PERTH WA 6831

Telephone: (08) 9220 7588 or 1800 754 004 (free from landlines)

Interpreter Service: 131 450 (for people who need an interpreter)

National Relay Service: Quote 08 9220 7588 (for people with voice or hearing impairments)

- TTY: 133 677
- Voice-only (speak and listen): 1300 555 727
- SMS Relay Text: 0423 677 767

Email: <u>energyandwater@ombudsman.wa.gov.au</u>

Web: <u>energyandwater.ombudsman.wa.gov.au</u>

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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, present and future.

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In memoriam: Menno Henneveld

It is with the most profound sadness that we observe that Menno Henneveld, Chair of the Energy and Water Ombudsman Western Australia, passed away suddenly on Sunday 6 June 2021.

His was storied career, including а as Commissioner of Main Roads for a decade, prior to that a General Manager of the Water Corporation for a decade and more recently as Chair of the Energy and Water Ombudsman. The recognition of his peers was numerous and of the highest order, awarded the inaugural Dr Ken Michael Gold Medal for outstanding service and commitment to Public Works Engineering in WA, WA Professional Engineer of the Year and National Professional Engineer of the Year for 2012 by Engineers



Australia and Engineers Australia rating as being amongst the top 100 most influential Engineers in Australia on three consecutive occasions.

Menno was possessed of a very great intellect and brought curiosity and deep thoughtfulness to the Energy and Water Ombudsman. He had an abiding interest and commitment in the Energy and Water Ombudsman's success in providing access to justice to Western Australians, particularly vulnerable Western Australians. He was a person of great humility, pastoral care and interest in those around him. He was also a person of the most unquestioned integrity. Menno was the truest concept of a person who dedicated his life to serving the public.

Menno was deeply devoted to his family and had a beloved relationship with his wife of more than 50 years, Monika.

Although he has been taken from us far, far too early, his was a life exceptionally well-lived.

Our deepest condolences, and thoughts, continue to be with his family.

Chris Field ENERGY AND WATER OMBUDSMAN

Chairperson's Overview

Overview by Colin Smith Industry Representative Director

With the tragic and sudden passing of the Chairperson, Menno Henneveld, I have been asked to present, on behalf of the Board, the seventeenth 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 November 2020, Ms Irina Cattalini resigned as the Customer Representative Director, with the role being filled by Ms Kathryn Lawrence. In April 2021, Ms Margaret Pyrchla resigned as the Alternate Electricity Industry Representative Director with the role being filled by Mr Gino Giudice.

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 and three new water Members. As at 30 June 2021, there were 38 Members of the Company and a list of these Members is included in the <u>Company Particulars section</u> 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.

Appreciation

I would like to record my thanks to my fellow Directors for their commitment to the successful operation of the Board during 2020-21. I would also like to thank the Energy and Water Ombudsman and his staff for their efforts in resolving complaints so efficiently in this seventeenth 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 2020-21 follow.

Colin Smith INDUSTRY REPRESENTATIVE DIRECTOR

Energy and Water Ombudsman's Report

I am very pleased to present the 2020-21 Annual Report of the Western Australian Energy and Water Ombudsman.

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

On this point, it is very pleasing that, this year, 100% of Stage 1 and Stage 2 complaints were finalised by the end of the second work day. Overall, including investigated complaints, 86% of complaints were finalised within 30 days, 92% within 90 days and 98% within 180 days. The average calendar days to close a complaint after it was escalated to



investigation was 71 days. Each of these results represents an improvement on last year's already very strong results.

An essential part of ensuring that we are providing accessible justice, is that we serve all Western Australians, including those living and working in the regions and Aboriginal Western Australians. To this end, this year we conducted a regional visit to Northam and Merredin in March 2021, which included significant engagement with the Aboriginal community and drop-in clinics where members of the public can bring their complaints to us; held a stall at the Wagin Woolorama Agricultural Show in March 2021; and held a webinar for community service organisations across the Pilbara Region in May 2021.

In May 2021, I commenced my four-year term as President of the International Ombudsman Institute at the Closing Ceremony of the 12th quadrennial World Conference of the Institute held (virtually) in Dublin. The Closing Ceremony was attended by the Honourable Gary Gray AO, Australian Ambassador to Ireland. The Institute represents 205 Ombudsman institutions from more than 100 countries.

This marks the first time in the 43-year history of the Institute that an Australian has been elected President. It was also the first time a President was elected by a vote open to all members of the Institute. Historically, the President was elected by a majority vote of the World Board of the Institute. I take this opportunity to express my sincere appreciation to the Directors of the Board, Deputy Energy and Water Ombudsman, Mary White, Assistant Energy and Water Ombudsman, Marcus Claridge, and staff for their ongoing outstanding leadership and work for the Western Australian community.

Chris Field ENERGY AND WATER OMBUDSMAN

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Highlights for 2020-21

Complaint Numbers

- In 2020-21, there were 1,590 complaints received, a significant reduction on the previous year.
- Complaints comprised:
 - 1,010 electricity complaints;
 - 206 gas complaints; and
 - 374 water complaints.

Timeliness

• 82% of electricity complaints, 86% of gas complaints, 86% of water complaints and 83% of all complaints were finalised within 10 business days of receiving the complaint.

Issues Raised

 Concerns about billing and credit were the main issues raised in complaints with these issues identified in 60% of complaints received (50% for billing and 10% for credit).

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 Members, regulators and industry-based 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 a regional visit to Northam and Merredin in the Wheatbelt Region, an information stall at the Wagin Woolorama Agricultural Show, and a webinar for community service organisations in the Pilbara 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 providers.

Mission and Values

MISSION

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

The Energy and Water Ombudsman is founded on the PRINCIPLES of

Independence	Access	Effectiveness
Natural Justice	Equity	Community Awareness

The Role of the Energy and Water Ombudsman

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

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

Structure and Governance

Background of the Energy and Water Ombudsman

The Gas Industry Ombudsman Scheme was established on 31 May 2004 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 2020-21

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Ch	air	nore	nn
	an	0013	son:

Menno Henneveld

Directors

 Customer Representative: Sonia McKeiver
 Customer Representative: Marguerite Anklesaria
 Customer Representative: Irina Cattalini (Resigned 18/11/2020) Kathryn Lawrence (Appointed 18/11/2020)
 Gas Industry Representative: Brent Graham
 Electricity Industry Representative: Colin Smith
 Water Industry Representative: Karen Willis

Alternate Directors

- Gas Industry Representative:
- Electricity Industry Representative:

Christopher Campbell Margaret Pyrchla (Resigned 20/04/2021) Gino Giudice (Appointed 20/04/2021) Ronny Flendt

• Water Industry Representative:

Members of the Energy and Water Ombudsman Scheme

The Members of the Energy and Water Ombudsman Scheme as at 30 June 2021 are listed below.

Gas Industry Members - 30 June 2021 AGL Sales Pty Limited **Esperance Power Station Pty Ltd** • • Alinta Sales Pty Ltd IPower Pty Ltd and IPower2 Pty Ltd • (Simply Energy) • Amanda Energy Pty Ltd **Origin Energy Pty Ltd** • ATCO Gas Australia • Perth Energy Pty Ltd • Electricity Generation and Retail • Wesfarmers Kleenheat Gas Pty Ltd Corporation (Synergy) • **Esperance Gas Distribution** Company Pty Ltd Electricity Industry Members – 30 June 2021 AER Retail Pty Ltd **Electricity Networks Corporation** • (Western Power) • Alinta Sales Pty Ltd • Peel Renewable Energy Pty Ltd Amanda Energy Pty Ltd (renamed from Enwave WA Pty Ltd) • A-Star Electricity Pty Ltd Perth Energy Pty Ltd • Change Energy Pty Ltd **Regional Power Corporation (Horizon** CleanTech Energy Pty Ltd Clear Energy Pty Ltd Power) • **Rottnest Island Authority** • Electricity Generation and Retail • Wesfarmers Kleenheat Gas Pty Ltd Corporation (Synergy) Water Industry Members – 30 June 2021 Aqua Ferre (Muchea) Pty Ltd **Ord Irrigation Cooperative** (Muchea Water) Robe River Mining Co Pty Ltd • Aquasol Pty Ltd **Rottnest Island Authority** • Athena Water Solutions Pty Ltd • Shire of Dumbleyung BHP Billiton Nickel West Pty Ltd Shire of Gnowangerup Bunbury Water Corporation (Aqwest) • Shire of Lake Grace Busselton Water Corporation • South West Irrigation Management • City of Kalgoorlie-Boulder Co-operative Limited (Harvey Water) • Gascoyne Water Co-operative Water Corporation Hamersley Iron Pty Ltd • Water West North Dandalup Pty Ltd Lancelin South Pty Ltd

The Energy and Water Ombudsman

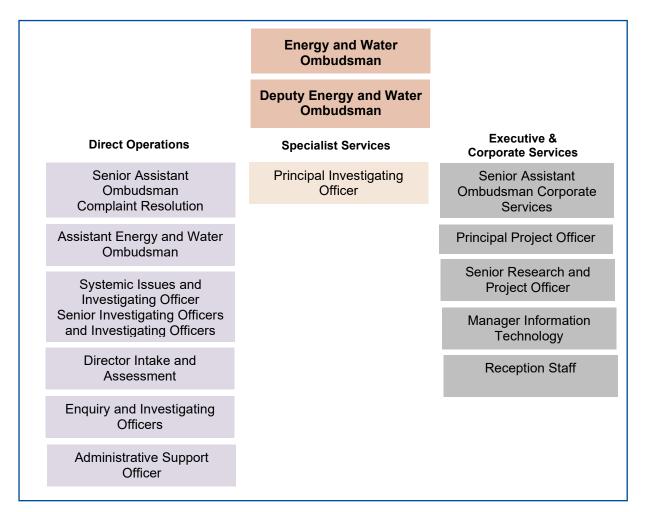
The Western Australian Ombudsman, Chris Field, performs the functions of the Energy and Water Ombudsman under a service agreement with the Board. The Energy and Water Ombudsman is not affiliated with any electricity, gas or water providers or consumer organisations and therefore acts impartially in the 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 2021, the Energy and Water Ombudsman was comprised of 12.45 full time equivalent employees reporting to the Western Australian Ombudsman in his role as Energy and Water Ombudsman. The structure of the Office is shown below.



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

Our Services

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

Matters the Energy and Water	Matters the Energy and Water
Ombudsman CAN Investigate	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 2020-21, we focused on the following key strategies to achieve our objectives and our Mission in accordance with our Values:

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

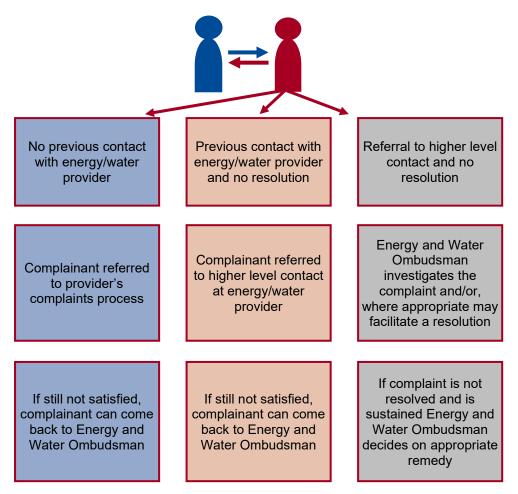
Our Complaint Resolution Process

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

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

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

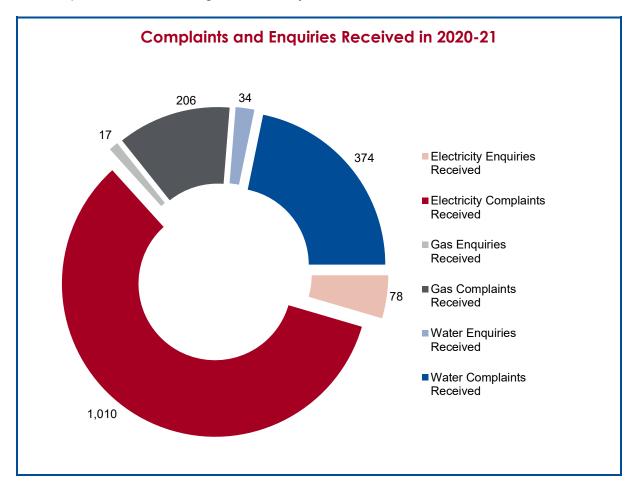
Complainant phones, writes to or visits the Energy and Water Ombudsman



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

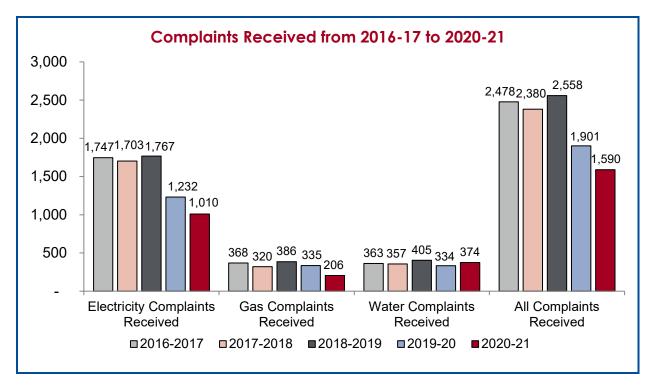
Complaints and Enquiries Received

Over the 12 month period from 1 July 2020 to 30 June 2021, the Energy and Water Ombudsman received 1,590 complaints and finalised 1,625 complaints. In addition, 129 enquiries were received. The following chart shows the breakdown of complaints and enquiries received for gas, electricity and water in 2020-21.

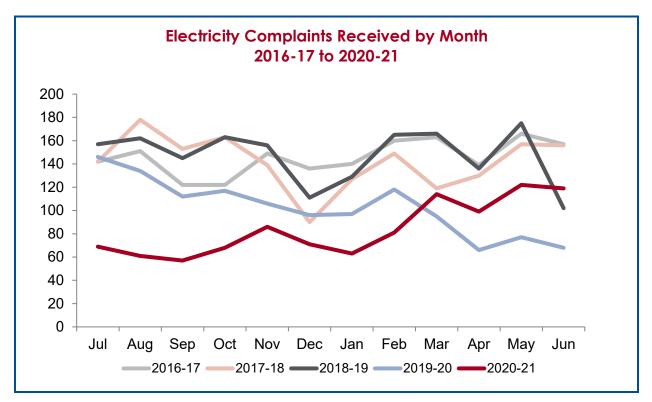


Trends in Complaint Numbers

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.

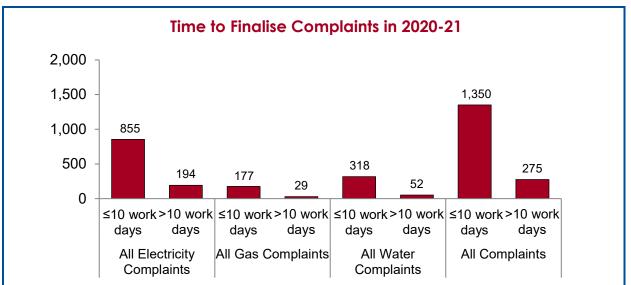
The person has not yet contacted the electricity, gas or water **Stage 1 Complaints** provider. The person is referred to the relevant provider. The person has had at least one contact with their electricity. **Stage 2 Complaints** gas or water provider (such as contact to the call centre) but the complaint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

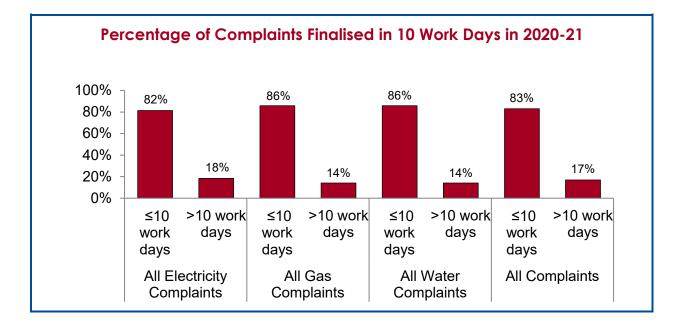
In 2020-21, there were 1,625 complaints finalised, comprising 1,049 electricity complaints, 206 gas complaints and 370 water complaints.

Timeliness of Complaint Handling

The Energy and Water Ombudsman has maintained its high levels of timeliness in 2020-21 with 82% of electricity complaints, 86% of gas complaints, 86% 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 2020-21.





Issues Raised in Complaints

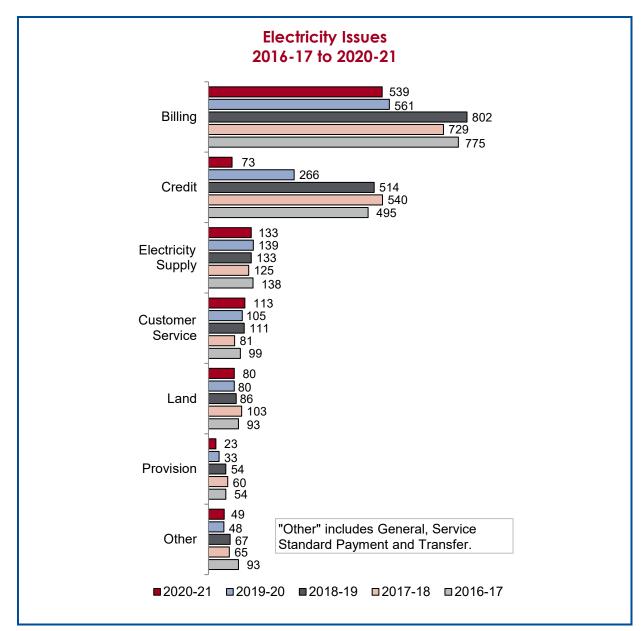
Issues raised in electricity, gas and water complaints fall into the following categories:

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.

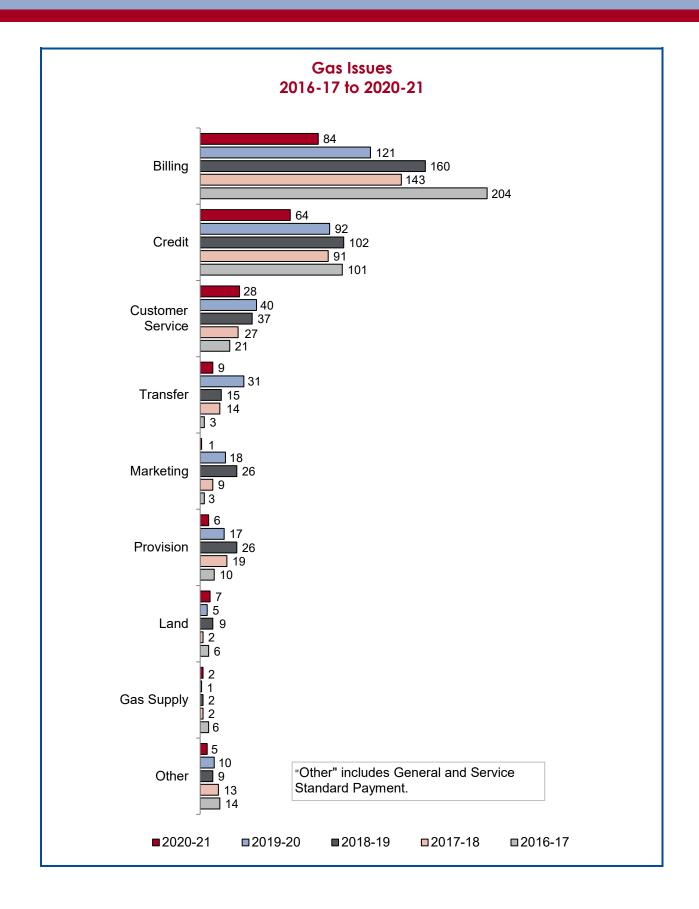
Most Common Issues Raised

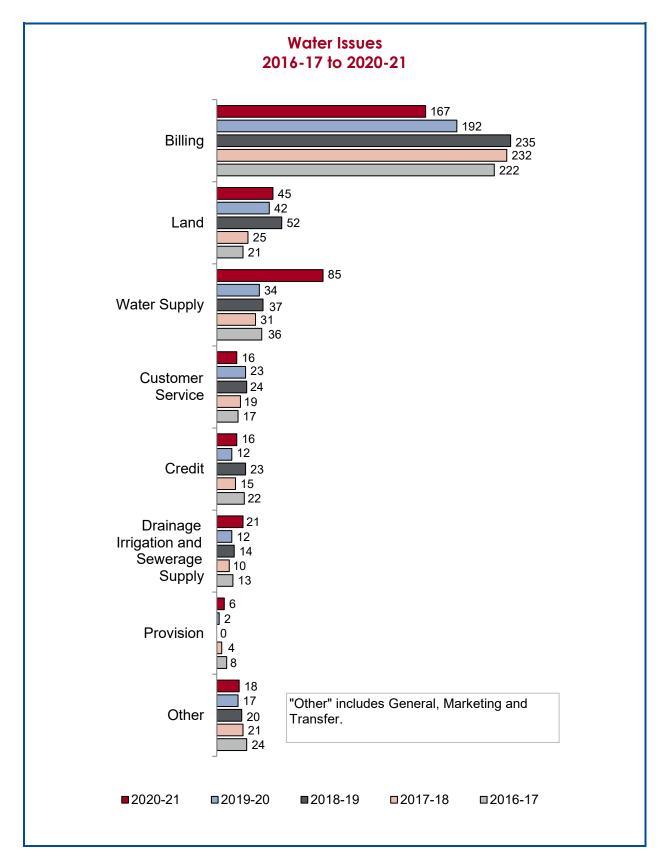
As for previous years, during 2020-21, billing remains the most common issue raised for electricity, gas and water complaints. Billing issues were raised in 50% of complaints received (53% of electricity complaints, 41% of gas complaints and 45% of water complaints). During the year there has been a decrease in billing complaints of 4% for electricity, 31% for gas and 13% for water.

Credit is also a common issue for complaints, with credit issues raised in 10% of complaints received (7% of electricity complaints, 31% of gas complaints and 4% of water complaints).



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





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

Reasons for Billing and Credit Complaints

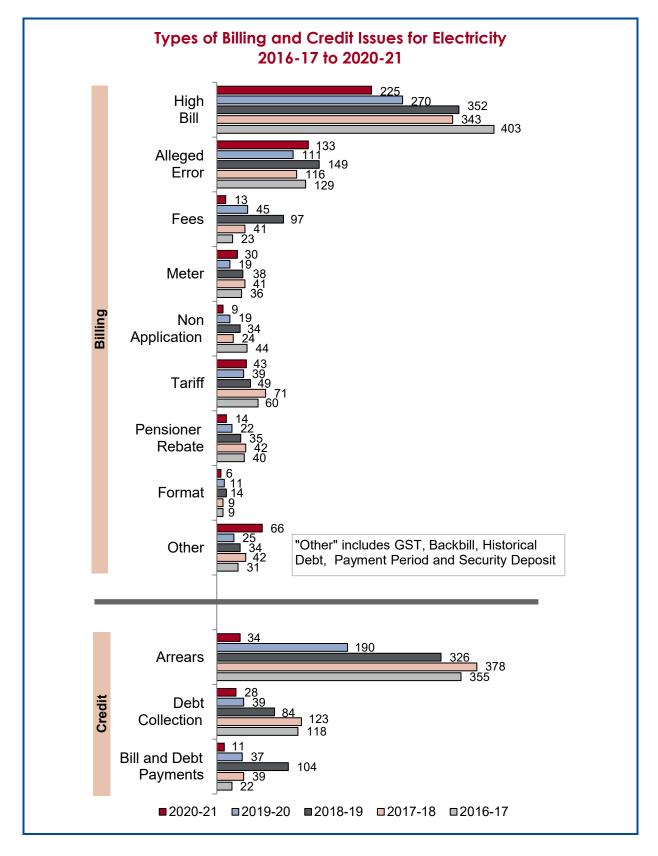
Complaints about billing and credit issues may be made for a range of reasons. The main types of billing and credit issues are:

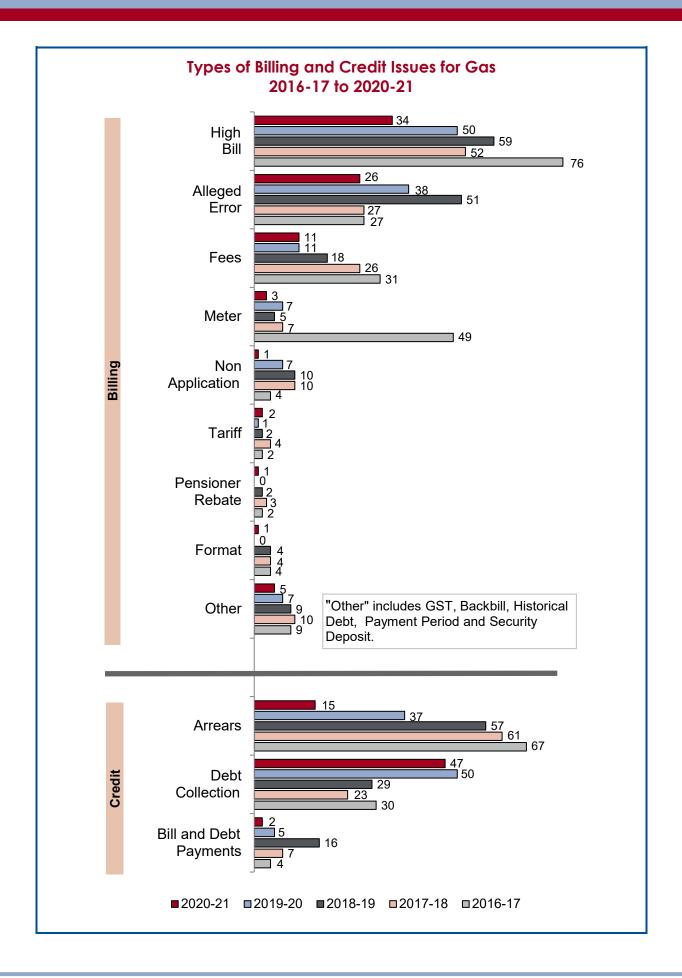
Types of Billing Issues	
High Bill	Bill higher than expected.
Alleged Error	Alleged billing errors.
Meter	Metering issues.
Non Application	Disconnections due to the customer not applying for an account.
Tariff	Incorrect rates or lack of information about tariffs.
Fees	Fees and charges.
Pensioner Rebate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

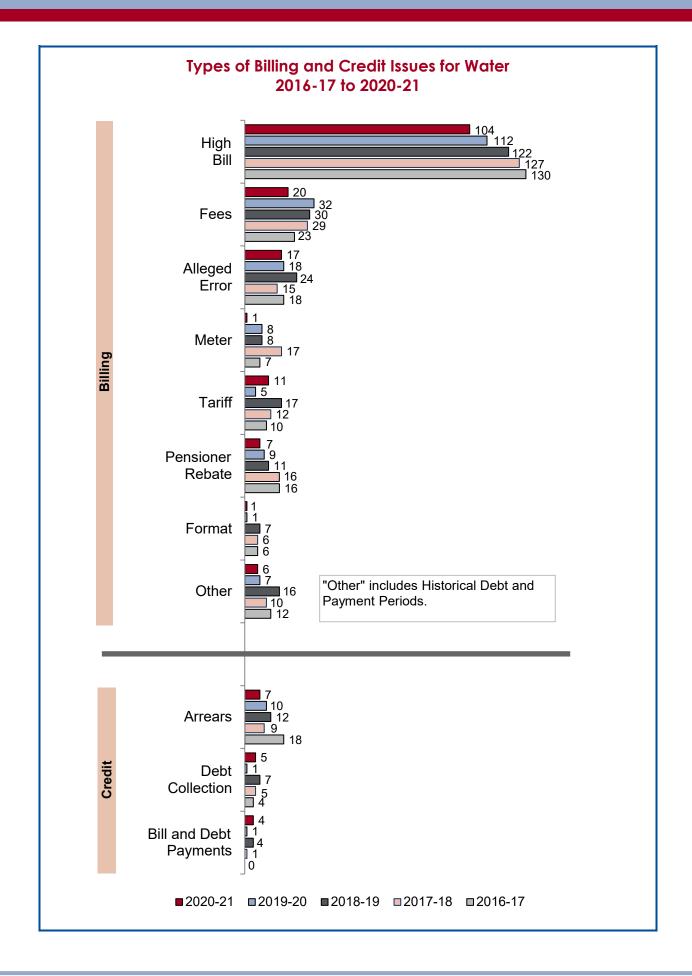
In 2020-21, the main reasons for electricity and gas billing complaints were high bills and alleged errors, and for water billing complaints it was high bills and fees.

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

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







Disconnections

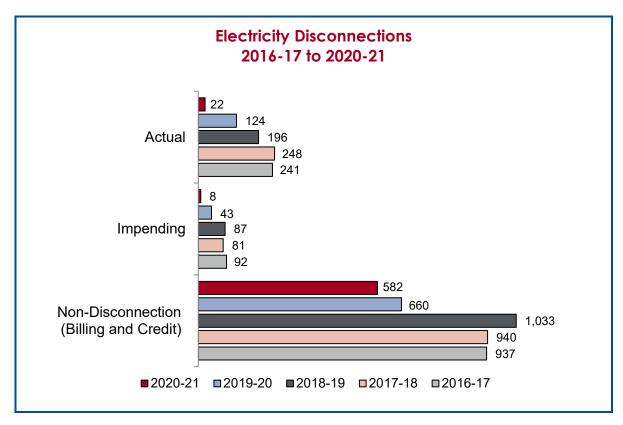
Gas and electricity retailers sometimes disconnect supply when a customer has failed to pay their bill or has not applied for an account when they take up a new residence. Before disconnecting, a reminder notice and then a disconnection warning should be sent. Complaints about reminder notices and disconnection 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 2020-21, there were:

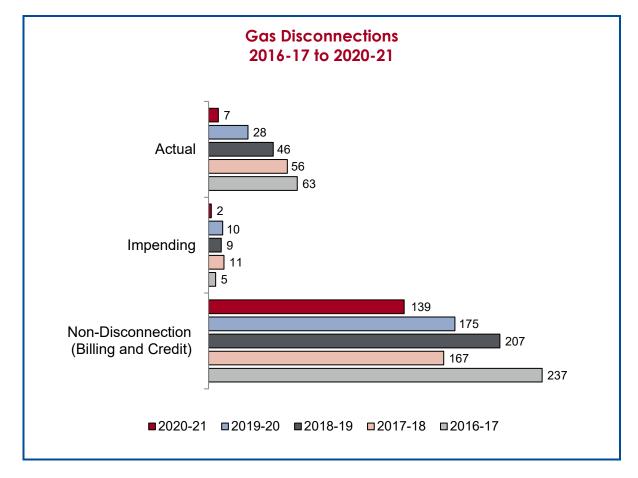
- 612 electricity complaints involving billing and credit issues and, of these, 22 involved actual disconnection and eight involved an impending disconnection;
- 148 gas complaints involving billing and credit issues and, of these, seven involved actual disconnection and two involved an impending disconnection; and
- 85 water complaints involving water supply issues and, of these, two involved 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 2020-21 were significantly lower than the previous four years.



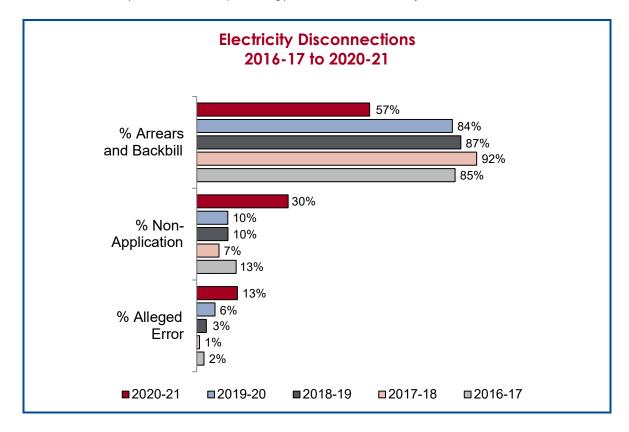
For gas, complaints about actual and impending disconnections in 2020-21 were also lower than the previous four years.

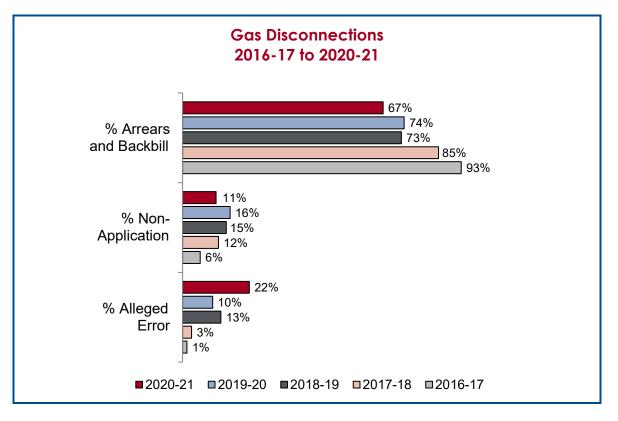


Actual or impending disconnections can occur for the following reasons:

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

Facilitated Resolution Prior to Investigation

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

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

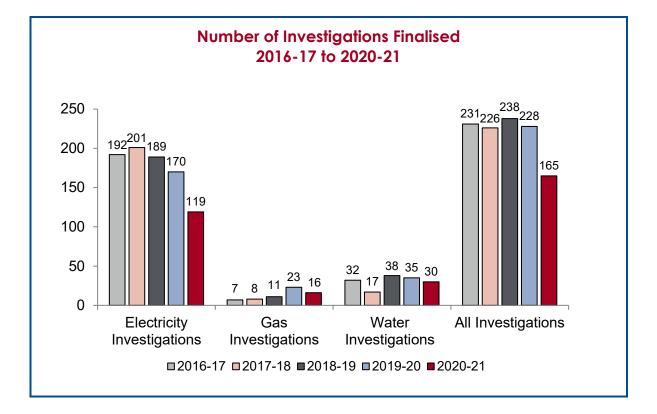
In 2020-21, there were 279 complaints finalised after being referred back by the customer for investigation, of which 84 (30%) were finalised through a facilitated resolution prior to investigation, 62 for electricity, 13 for gas and nine for water. A further 30 complaints were finalised prior to investigation as they were out of jurisdiction, withdrawn, there was no further contact or further investigation was not warranted.

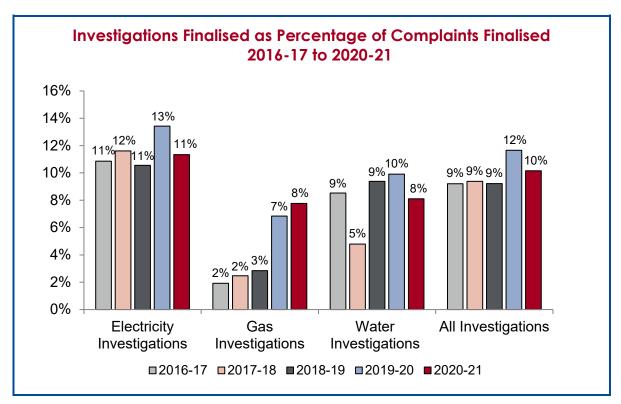
Investigations Finalised

In addition to the 114 complaints finalised prior to investigation, there were 165 complaints finalised in 2020-21 following an investigation by the Energy and Water Ombudsman, including 119 electricity complaints, 16 gas complaints and 30 water complaints.

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

Our Work in 2020-21





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 279 complaints finalised in 2020-21 after being referred back for investigation were as follows:

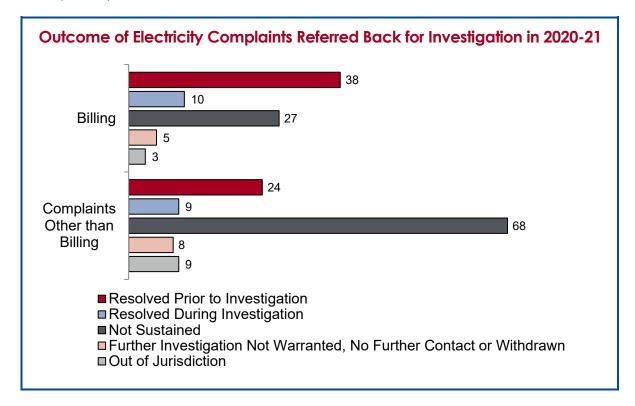
- In 84 (30%) of the 279 complaints, a resolution between the customer and the provider was facilitated prior to commencing an investigation;
- In 30 (11%) of the 279 complaints, a resolution between the customer and the provider was facilitated during the investigation; and
- In 130 (47%) of the 279 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 (14 in 2020-21), further investigation was not warranted (14 in 2020-21), the complaint was withdrawn (four in 2020-21) and there was no further contact (three in 2020-21).

There were no binding determinations by the Energy and Water Ombudsman in the 2020-21 reporting period.

Outcomes of Electricity Complaints Referred Back for Investigation

The following chart shows the outcomes, in 2020-21, of the 201 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 2020-21, the outcomes of the 30 gas complaints referred back for investigation were that 13 were resolved prior to investigation, two were resolved during the investigation, 14 were not sustained, and for one the complaint was withdrawn.

Outcomes of Water Complaints Referred Back for Investigation

In 2020-21, the outcomes of the 48 water complaints referred back for investigation were that nine were resolved prior to investigation, nine were resolved during the investigation, 21 were not sustained, two were out of jurisdiction, and for seven, further investigation was not warranted or there was no further contact.

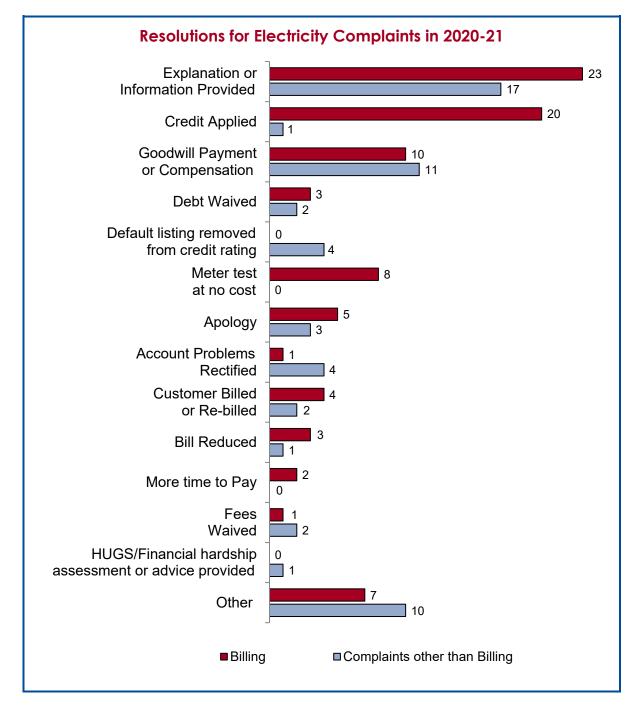
Resolutions for Complaints

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 2020-21, there were 145 actions offered by electricity providers for the 81 electricity complaints that were resolved after being referred back by the customer to the Energy and Water Ombudsman for investigation. The number of actions undertaken is higher than the number of complaints resolved as there is often more than one action taken by the provider to resolve the complaint. For example, the retailer may reduce the bill and offer an apology.

The following chart provides the breakdown of the actions offered in 2020-21 to resolve complaints, for billing complaints and complaints about other issues.



Resolutions for Gas Complaints

In 2020-21, there were 22 actions offered by gas providers for the 15 gas complaints that were resolved after they were referred back for investigation, including:

- Explanation or information provided;
- Credit applied, debt waived, refund provided or goodwill payment;
- Default listing removed from credit rating; and
- An apology.

Resolutions for Water Complaints

In 2020-21, there were 28 actions offered by water providers for the 18 water complaints that were resolved after they were referred back for investigation, including:

- Explanation or information provided;
- Credit applied, refund provided or goodwill payment;
- HUGS/Financial hardship assessment or advice provided; and
- An Apology.

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



Strata owners receive credit

A strata development was recording electricity usage for both the common areas as well as all the strata units, which had their own individual meters. Consequently, the owners were effectively being billed twice, once for consumption recorded by their own meter and again through the strata company for consumption recorded collectively by the main meter.

Following an investigation by the Energy and Water Ombudsman, the Distributor audited all the previous meter readings and allocated the correct consumption against the main meter. These amended readings were provided to the Retailer which credited the strata company for the over-billed amount.



Investigation corrects historical billing issues

A business customer complained about high electricity bills, believing they were paying for supply and consumption charges for three meters, only one of which related to their business.

The Energy and Water Ombudsman's investigation confirmed that, through previous changes in leases, the customer had inadvertently been paying for electricity supplied to three premises. The Energy and Water Ombudsman worked closely with the Distributor and Retailer resulting in new accounts being opened against the different premises linked to each of the three meters. Following a comprehensive audit of metering data and previous bills, the business customer received a credit.



Repayments reduced with support of financial counsellor

A financial counsellor approached the Energy and Water Ombudsman over their client's inability to pay a historical water services debt. The client had recently lost their job and was struggling to make ongoing payments.

Before commencing an investigation, the Energy and Water Ombudsman sought to facilitate a resolution with the water provider. Given the customer's situation, the water provider agreed to a reduction in repayments until the customer was in an improved financial position.

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 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 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.

Members

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

- In August 2020, the Assistant Energy and Water Ombudsman met with representatives of Alinta Energy to discuss ongoing liaison;
- In September 2020, the Assistant Energy and Water Ombudsman met with representatives of Synergy to discuss ongoing liaison and complaints, and in January 2021, to discuss the assistance provided to customers during the COVID-19 pandemic and embedded networks;
- In November 2020, the Deputy Energy and Water Ombudsman and Assistant Energy and Water Ombudsman met with the Gas and Electricity Industry Representative Directors, to discuss the complaints process;
- In December 2020, an email was sent to Members notifying them of the launch of the new Energy and Water Ombudsman website;
- In January 2021, the Assistant Energy and Water Ombudsman met with Kleenheat Gas to discuss ongoing liaison;

- In January 2021, the Deputy Ombudsman and Assistant Energy and Water Ombudsman provided an induction to the new Customer Representative Director on the Board;
- In March 2021, the Deputy Ombudsman and Assistant Energy and Water Ombudsman attended the Water Corporation's Contact Centre for a site visit and to discuss ongoing liaison and complaints;
- In March 2021, the Deputy Ombudsman and Assistant Energy and Water Ombudsman consulted with senior representatives from the nine Members with the greatest number of complaints, to discuss complaint trends and projections as part of the Energy and Water Ombudsman's budget planning for 2021-22; and
- In June 2021, the Energy and Water Ombudsman staff attended a seminar hosted by Western Power on solar energy systems and to discuss ongoing liaison and complaints.

The Economic Regulation Authority and other regulators

During 2020-21, the Office continued its regular interaction with the industry regulator, the ERA. The Office was involved with meetings and liaison with the ERA and other regulators as outlined below:

- In July 2020, the Ombudsman met with the Chair, ERA;
- In July and October 2020 and April 2021, the Assistant Energy and Water Ombudsman attended meetings with the ERA's Consumer Consultative Committee;
- In September and December 2020, and March and June 2021, the Assistant Energy and Water Ombudsman attended liaison meetings with senior staff of the ERA;
- In September 2020, the Senior Assistant Ombudsman Complaint Resolution, the Assistant Energy and Water Ombudsman and Principal Project Officer met with representatives of the Office of the Australian Information Commissioner (OAIC) to discuss privacy-related complaints and the referral process between the two agencies. The OAIC recognises the Energy and Water Ombudsman as the external dispute resolution scheme to handle privacy-related complaints under the *Privacy Act 1988* that fall within the Energy and Water Ombudsman's jurisdiction;
- In October 2020, the Assistant Energy and Water Ombudsman attended a briefing on the draft *Water Services Code of Practice (Family Violence) 2020*, conducted by the Department of Water and Environmental Regulation via Teams; and
- In November 2020, the Ombudsman participated in a virtual discussion with the Chief Executive Officer at the Australian Energy Market Commission (AEMC), as well as attending AEMC meetings in February and May 2021.

Industry Ombudsmen

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

- In November 2020, the Ombudsman participated in an Australasian and Pacific Ombudsman Region (APOR) virtual Members' meeting and virtual conference sessions. APOR is a chapter of the International Ombudsman Institute; and
- The Energy and Water Ombudsman attended the Australia and New Zealand Energy and Water Ombudsman Network (**ANZEWON**) meetings via teleconference in July 2020 as well as February and May 2021. 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. In July and October 2020, the Ombudsman participated in ANZOA meetings via teleconference and videoconference. Staff participated in regular special interest group meetings with ANZOA Members via teleconference, including Vulnerable Consumers, Systemic Issues and Policy Influence, 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 November 2020, the Principal Project Officer presented on the role of the Energy and Water Ombudsman to members of the community at the Lorikeet Centre;
- In December 2020, the Office undertook an electronic mailout of information about the Energy and Water Ombudsman and relevant publications to over 250 consumer and community organisations and 95 electorate offices of State Members of Parliament;
- In February 2021, the Assistant Energy and Water Ombudsman attended the Western Australian Advocates for Consumers of Energy Forum via videoconference;
- In March 2021, the Office held an information stall at the Wagin Woolorama Agricultural Show;
- In March 2021, the Office continued the Regional Awareness and Accessibility Program (the Program), with a visit to Northam and Merredin in the Wheatbelt Region. 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 receive enquiries and complaints about the electricity, gas and water providers during the visit. The visit was held in collaboration with Ombudsman Western Australia, the Commonwealth Ombudsman, the Health and Disability Services Complaints Office, and the Equal Opportunity Commission. Events held during the visit included:
 - Drop-in clinics where members of the public can bring their complaints;
 - Meetings with the Aboriginal community; and
 - Visits to, and liaison with, public authorities and community organisations.
- In May 2021, the Deputy Energy and Water Ombudsman, Principal Aboriginal Consultant and Principal Project Officer hosted a webinar, *Independent Agency Forum for Service Providers* for community service organisations and Aboriginal organisation across the Pilbara Region in May 2021. The webinar was delivered in collaboration with Ombudsman Western Australia, the Commonwealth Ombudsman, the Corruption and Crime Commission, the Health and Disability Services Complaints Office and the Equal Opportunity Commission; and
- In June 2021, the Assistant Energy and Water Ombudsman attended the Western Australian Advocates for Consumers of Energy Forum as an observer.

Energy and Water Ombudsman Website

In December 2020, the new Energy and Water Ombudsman website was launched. The Energy and Water Ombudsman website provides a wide range of information and resources for members of the public on the complaint handling service provided by the Office.

SKIP TO CONTEN	T				Accessibility	CE Translate	T SPEAK () Contact Us	
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Some of the features of the new website include:

- Information in a wide range of community languages as well as built-in text-tospeech 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;
- New community resources such as latest statistics and a searchable case study library; and
- One-click access to an interactive complaint form. The form will assist users with contacting the electricity, gas or water provider if they have not already done so, and inform them where they can go for complaints that are outside the Office's jurisdiction.

Publications

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

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

On you have a problem with your electricity; ges or water services provider? The Energy and Water Ombudsman can help	Information Sheet	2016年,1月月月月2月1日日午前日期1 能源及水務申訴專員公署可以幫助您	
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- Company Particulars as at 30 June 2021
- 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 2021

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: Directors Customer Representative: Customer Representative: Customer Representative: Customer Representative: Gas Industry Representative: Electricity Industry Representative: Water Industry Representative: Electricity Industry Representative: Electricity Industry Representative: Water Industry Representative:	Menno Henneveld Sonia McKeiver Marguerite Anklesaria Irina Cattalini (Resigned 18/11/2020) Kathryn Lawrence (Appointed 18/11/2020) Brent Graham Colin Smith Karen Willis Christopher Campbell Margaret Pyrchla (Resigned 20/04/2021) Gino Giudice (Appointed 20/04/2021) Ronny Flendt		
Company Secretary	Leendert Johan Ouwendyk			
Accountants	Kennerlys PO Box 1125 West Perth WA 6872			
Auditor	Shakespeare Partners, Chartered / PO Box 1257 West Perth WA 6872	Accountants		

Energy and V	Vater 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 Clear Energy Pty Ltd Electricity Generation and Retail Corporation (Synergy) Electricity Networks Corporation (Western Power) Peel Renewable Energy Pty Ltd (renamed from Enwave WA Pty Ltd) Perth Energy Pty Ltd Regional Power Corporation (Horizon Power) Rottnest Island Authority Wesfarmers Kleenheat Gas Pty Ltd
	Water Industry
	Aqua Ferre (Muchea) Pty Ltd (Muchea Water) Aquasol Pty Ltd Athena Water Solutions Pty Ltd BHP Billiton Nickel West Pty Ltd Bunbury Water Corporation (Aqwest) Busselton Water Corporation City of Kalgoorlie-Boulder Gascoyne Water Co-operative Hamersley Iron Pty Ltd Lancelin South Pty Ltd Ord Irrigation Cooperative Robe River Mining Co Pty Ltd Rottnest Island Authority Shire of Dumbleyung Shire of Gnowangerup Shire of Lake Grace South West Irrigation Management Co-operative Limited (Harvey Water) Water Corporation Water West North Dandalup Pty Ltd

Independent Audit Opinion

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 2021 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 Ь. 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 10 September 2021

DIRECTORS: Leigh-Anne Meyerowitz CA | Stephen Thompson CA



SHAKESPEARE chartered accountants

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ENERGY AND WATER OMBUDSMAN (WA) LTD

Report on Audit of the Financial Report

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 2021, 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 2021 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





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 2021, 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





- 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.

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

10 September 2021

DIRECTORS: Leigh-Anne Meyerowitz CA | Stephen Thompson CA



Statement of Profit or Loss and Other Comprehensive Income

Energy and Water Ombudsman (WA) Ltd For the year ended 30 June 2021

	2021 \$	2020 \$
Income	*	Ť
Complaint/Dispute Revenue	2,736,356	2,827,864
Total Income	2,736,356	2,827,864
Other Income		
Other Revenue	10,000	10,000
Total Other Income	10,000	10,000
Total Income	2,746,356	2,837,864
Expenses		
Accounting Expense	31,392	30,780
Amortisation	9,685	-
Bank Fees	120	125
Directors Fees	60,670	55,111
Dispute Costs	2,451,758	2,421,625
Filing Fee	383	160
Insurance	4,042	3,873
Professional Fees	20,153	21,356
Superannuation	23,886	29,399
Recruitment costs	9,191	-
Total Expenses	2,611,280	2,562,429
Profit/(Loss) before Taxation	135,076	275,435
Income Tax Expense		
Income Tax Expense	30,609	48,653
Total Income Tax Expense	30,609	48,653
Net Profit After Tax	104,467	226,781
Total Comprehensive Income for the year	104,467	226,781

Statement of Financial Position

Energy and Water Ombudsman (WA) Ltd As at 30 June 2021

	30 JUN 2021 \$	30 JUN 2020 \$
Assets	Ť	*
Current Assets		
Cash at Bank	1,217,521	935,847
Trade Debtors	-	1,864
Prepayments	1,020	982
GST Payable		2,256
Total Current Assets	1,218,541	940,950
Non-Current Assets		
Capital Work-In-Progress	-	33,660
Intangibles	38,740	-
Total Non-Current Assets	38,740	33,660
Total Assets	1,257,281	974,610
Liabilities		
Current Liabilities		
Trade Creditors	196,708	39,848
Current Tax Liabilities		
Income Tax Payable	20,727	48,653
Deferred tax liability	9,882	-
GST Payable	45,276	-
PAYG Withholdings Payable	4,160	3,432
Superannuation Payable	733	7,350
Total Current Tax Liabilities	80,778	59,435
Total Current Liabilities	277,487	99,283
Total Liabilities	277,487	99,283
Net Assets	979,794	875,327
Equity		
Retained Earnings	979,794	875,327
Total Equity	979,794	875,327

Statement of Changes in Equity

Energy and Water Ombudsman (WA) Ltd For the year ended 30 June 2021

	30 June	30 June 2020
	2021	
Retained Surplus		
Opening Balance	875,327	648,546
Increases		
Profit for the Period	104,467	226,781
Total comprehensive income for the year	104,467	226,781
Closing Balance	979,794	875,327

Statement of Cash Flows

Energy and Water Ombudsman (WA) Ltd For the year ended 30 June 2021

	2021	2020
Cash flows from operating activities		
Receipts from Members	3,026,588	3,135,067
Payments to suppliers and employees	(2,680,021)	(2,815,069)
Income tax received	(48,653)	56,226
Net cash provided by/(used in) operating activities	297,914	376,225
Cash flows from investing activities		
Purchase of non-current assets	16,242	37,026
Net cash provided by/(used in) investing activities	(16,242)	(37,026)
Cash flows from financing activities		
Net cash provided by/(used in) financing activities	-	-
Cash flows from Other Activities		
Net increase/(decrease) in cash and cash equivalents	281,672	339,199
Cash and cash equivalents at 1 July	935,848	596,648
Total Cash flows from Other Activities	-	-
Cash and cash equivalents at 30 June	1,217,520	935,847

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Energy and Water Ombudsman Western Australia



Free, independent and fair dispute resolution