

**EQUS REA LTD.
COMPLIANCE PLAN**

Code of Conduct Regulation, Alta Reg 58/2015

Effective March 1, 2023

EQU
Code of Conduct Regulation Compliance Plan

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EQUUS *Code of Conduct Regulation Compliance Plan*

Purpose

Rural electrification association (“REA”) Members self-supply energy through co-operative associations. REAs are restricted to providing distribution services and other energy services by a geographical service area as approved pursuant to the *Hydro and Electric Energy Act*, RSA 2000, c H-16. REAs are further restricted by their service area approvals to providing distribution services and other energy services to Members only. EQUUS REA Ltd. (“EQUUS”) carries out retailer functions on behalf of its Members only. EQUUS purchases electricity through Prairie Power Ltd. (“PPL”), a wholly owned subsidiary of EQUUS. PPL enters into contracts with wholesalers to purchase electricity on behalf of EQUUS, settles the energy purchased with the Alberta Electric System Operator (“AESO”) and then invoices EQUUS for the energy; EQUUS pays PPL. EQUUS’ organizational and legal structure requires that all Members must be treated fairly when receiving service whether the services are provided by EQUUS as a distributor, as a regulated rate supplier or as a provider of retail functions on behalf of Members (affiliated provider) by offering a Co-operative Energy Rate.

The purpose of this Compliance Plan is to establish the systems, policies, and mechanisms that EQUUS will use to ensure compliance with the *Code of Conduct Regulation*, Alta Reg 58/2015 (the “*Regulation*”) and describes certain obligations and responsibilities of specified EQUUS Personnel. Contraventions of the Compliance Plan by EQUUS Personnel may result in disciplinary action, up to and including termination of employment or contract with EQUUS.

The Compliance Plan has been jointly prepared and filed by EQUUS (as a distributor, regulated rate supplier and as a provider of retail functions) on behalf of Members.

Compliance Officer

EQUUS will appoint a compliance officer (the “Compliance Officer”), who will be responsible for:

- (i) development of EQUUS’ Compliance Plan,
- (ii) implementation and monitoring of the Compliance Plan and recommending changes as required,
- (iii) internally ensuring compliance with the *Regulation* and the Compliance Plan and mitigating issues of non-compliance, and
- (iv) compliance reporting to EQUUS’ Board of Directors and the Alberta Utilities Commission (“AUC”).

The Compliance Officer may at his/her discretion delegate some or all of his/her responsibilities under this Compliance Plan to one or more EQUUS employee(s), and will document any delegation in writing, review the delegate’s work, and maintain a record of those steps in keeping with this Compliance Plan. The Compliance Officer will be the contact person for *Regulation*-related communications and any questions or comments concerning the Compliance Plan should be directed to:

Jaffar Abbas-Hasanie, Legal Counsel
5120 40th Avenue, Innisfail, AB T4G 1Z1
(403) 227-4011

The Compliance Officer and his/her specified delegates are collectively referred to in this Compliance Plan as the “**Compliance Officer**” for ease of reference. Such delegation does not affect or reduce the Compliance Officer’s responsibility to carry out those duties or functions. The numbering used in the Compliance Plan is consistent with the numbering used in the *Regulation* and is not consecutive.

Part 1 Interpretation

1.0 Definitions

- 1.1 All definitions as provided in the *Code of Conduct Regulation*, Alta Reg 58/2015 are adopted in this Compliance Plan.
- 1.2 **“Co-operative Energy Rate”** means an energy rate set by contract and by EQUUS’ Board of Directors and which is offered to EQUUS Members for the self-supply of energy.
- 1.3 **“EQUUS”** means an REA that carries on the business of a distributor, regulated rate supplier and affiliated provider.
- 1.4 **“EQUUS Personnel”** means officers, employees, and other personnel within EQUUS who have frequent interaction with Members and who are subject to the requirements of the *Regulation*.
- 1.5 **“Member”** is used interchangeably with “customer” in this Compliance Plan and has the same meaning as “customer” as defined in the *Electric Utilities Act*, SA 2003, c E-5.1; namely, a person purchasing electricity for the person’s own use.
- 1.6 **“REA”** or **“rural electrification association”** means a rural electrification association as that term is defined in the *Electric Utilities Act*, SA 2003, c E-5.1, as amended.

Part 2 Conduct and Business Practices

3.0 Conduct

Policy: EQUUS Personnel will conduct themselves and their activities so as to comply and ensure compliance with the *Regulation* and the Compliance Plan.

Mechanisms

- 1. EQUUS will ensure that all affected EQUUS Personnel receive training on the *Regulation* and this Compliance Plan. They will be informed and educated on the contents of the *Regulation* and on their personal responsibilities under the *Regulation* and this Compliance Plan. The Compliance Officer will maintain a record of all affected EQUUS Personnel who have completed *Regulation* training. Training will occur within 30 days for new hires (affected EQUUS Personnel).
- 2. Updates to training material, and further training and education for existing affected EQUUS Personnel will occur as necessary under the direction of the Compliance Officer.
- 3. Where contractors or agents retained by EQUUS are performing work that is subject to the *Regulation*, the contractor or agent is required to review and comply with the *Regulation* and this Compliance Plan.
- 4. For any affected EQUUS Personnel who have resigned, been terminated or are otherwise vacating their position, EQUUS shall conduct appropriate off-boarding procedures with the affected EQUUS Personnel to ensure that any Member information is safeguarded.

5. The *Regulation* and the Compliance Plan are available on all EQUUS websites (public website: www.equs.ca, Members-only section of the public website and EQUUS' internal network). All affected EQUUS Personnel will receive an electronic copy of this Compliance Plan and any subsequent change or amendment made to this Compliance Plan to their EQUUS e-mail.
6. Affected EQUUS Personnel have been advised that their failure to comply with the *Regulation* or this Compliance Plan may have serious consequences for the individual, which may include termination of employment.
7. A Compliance Plan Management Report and Checklist will be developed by the Compliance Officer to audit and test compliance with this Compliance Plan and with the *Regulation*. The Compliance Plan Management Report and Checklist outlines specified procedures and timing for internally monitoring compliance.

Division 1 Customers

4.0 Tying prohibited

Policy: EQUUS will not tie distribution services or regulated energy services to the provision of its Co-operative Energy Rate to its Members. Members will retain all aspects of customer choice, including the right to obtain retail energy services from an entity other than EQUUS without losing any right to obtain distribution or regulated energy services from EQUUS.

Mechanisms

1. As part of the Compliance Plan Management Report and Checklist, the Compliance Officer will internally monitor compliance by spot checks of Member interaction with Area Service Administrators, Member Service Administrators and affected EQUUS Personnel who have on-going and material contact with Members or with Member information. The Compliance Officer will spot audit in-person Member interaction with affected EQUUS Personnel once per calendar quarter. Any non-compliance will be rectified by conducting retraining and a record of non-compliance with this Compliance Plan will be kept with the Compliance Officer. The Compliance Officer will notify the Chief Executive Officer of EQUUS as soon as is practicable.
2. As part of the Compliance Plan Management Report and Checklist, the Compliance Officer will randomly monitor telephone calls with Members and maintain a record of those monitored calls. A minimum of six calls will be monitored per calendar quarter. Any non-compliance will be rectified by conducting retraining and a record of non-compliance with this Compliance Plan will be kept with the Compliance Officer. The Compliance Officer will notify the Chief Executive Officer of EQUUS as soon as is practicable.

5.0 Transfer of customers

Policy: EQUUS will not transfer a Member from a regulated rate tariff to its Co-operative Energy Rate tariff or to another retailer without the Member's consent.

Mechanisms

1. A record of a Member's consent of enrolment to EQUUS' Co-operative Energy Rate tariff or to a retail tariff will be obtained and kept on the Member's electronic file.
2. Requests from retailers to transfer Members will be deemed to have been authorized by the Member.

6.0 Prohibited representations

Policy: EQUUS will not represent or imply in any way in communications with Members or the public, that present or future Members will receive treatment from EQUUS that is different from the treatment received by present or future customers of retailers.

Mechanisms

1. As part of the Compliance Plan Management Report and Checklist, the Compliance Officer will monitor all written marketing materials and communications with Members and with the public (potential Members) regarding energy services to ensure communications clearly indicate that Members who choose to obtain retail energy services from an entity other than EQUUS will not be disadvantaged or in any way be treated differently by EQUUS.
2. The Compliance Officer will audit EQUUS' monthly Member newsletters to ensure it contains the following message:

"Members are free to purchase electricity services from a retailer of their choice. For a list of retailers, visit www.ucahelps.alberta.ca or call 310-4822 (toll free in Alberta)."
3. The Compliance Officer will review EQUUS' website annually to ensure it contains a statement in at least 12-point bold type, and in a colour that contrasts with the background that Members' choice of retailer will not affect their distribution services (see statement in 7.0 below).

7.0 Advertising

Policy: EQUUS will clearly communicate to Members that a Member's choice to be provided with EQUUS' regulated rate tariff or to choose a retailer will not affect their distribution services.

Mechanisms

1. EQUUS will include the following statement on its website and in any advertising that markets energy services:

"Members are free to purchase electricity services from a retailer of their choice. For a list of retailers, visit www.ucahelps.alberta.ca or call 310-4822 (toll free in Alberta)."
2. The above statement will be made on the main page of the EQUUS website or on the first page of the written advertising, in at least 12-point bold type, and in a colour that contrasts with the background.
3. A record of all website, Member newsletters and other similar communications regarding energy services will be kept by the Compliance Officer.

Division 2 Customer Information

9.0 Confidentiality of customer information

Policy: EQUUS will protect the confidentiality of Member information and not disclose Member information except as provided by the *Regulation*.

Mechanisms

1. The Compliance Officer will require the Member to complete a Consent to Release to Another consent form which will include the Member's signature, an itemized list of the Member information authorized to be disclosed, a time period the consent is in effect, and who the Member information may be disclosed to.
2. A record of a Member's written consent to disclose personal information will be kept on the Member's electronic file.
3. EQUUS adheres to AUC Rule 010: Rules on Standards for Requesting and Exchanging Site-Specific Historic Usage Information for Retail Electricity and Natural Gas Markets ("AUC Rule 010"), for all standard Member load requests.

10.0 Disclosure of customer information

Policy: EQUUS will only disclose Member information as provided by the *Regulation*.

Mechanisms

1. Prior to the disclosure of Member information, the Compliance Officer will confirm the following:
 - (i) the Member has consented to the disclosure of the information,
 - (ii) the disclosure is permitted by an exception identified in the *Regulation*, or as permitted by the *Electric Utilities Act, SA 2003, c E-5.1* or its *Regulations*;
 - (iii) the disclosure is authorized under the *Personal Information Protection Act, SA 2003, c P-6.5*, or its *Regulation*, or
 - (iv) the disclosure is authorized under any other applicable law, regulation or Court Order.

11.0 Conditions on disclosure of customer information

Policy: EQUUS will only disclose Member information to retailers as provided by the *Regulation*.

Mechanisms

1. All requests by retailers for disclosure of Member information for which consent has been given will be provided to those retailers within seven days after receiving both the request and consent, at the same time and in the same form and manner if the consent is directed to two or more retailers and will not inform anyone of the existence of the request, consent or disclosure.

12.0 Historical electricity usage

Policy: EQUUS will only provide a retailer with historical usage information according to the provisions of the *Regulation* and AUC Rule 010.

Mechanisms

1. The Compliance Officer will ensure ongoing compliance with AUC Rule 010 for all historic usage file requests.

13.0 Aggregated customer information

Policy: EQUUS will not make aggregated Member information available to retailers.

Mechanisms

1. As the electricity distributor for all EQUUS Members who self-supply through the REA, EQUUS holds aggregated Member information but will not make that information available to any retailer.

Division 3

Business Practices of Distributors and Regulated Rate Suppliers

14.0 Equal treatment of retailers

Policy: EQUUS will inform all retailers at the same time and in the same manner of changes EQUUS intends to make to its Regulated Rate and Co-operative Energy Rate Terms and Conditions of Service.

Mechanisms

1. Once approved by EQUUS' Board of Directors, the Compliance Officer will inform all retailers, at the same time and in the same manner, of the changes made to EQUUS' Terms and Conditions of Electric Distribution Service, to its regulated rate and its Co-operative Energy Rate, respectively.

15.0 Prohibitions

Policy: EQUUS will not, except as allowed under the *Regulation*:

- (a) advise, assist or provide any information about retail energy services, including its Co-operative Energy Rate to Members other than providing information where Members may obtain a current list of licensed retailers,
- (b) solicit business on behalf of a retailer,
- (c) allow any retailer to access its written communications, including its billing envelope, for any purpose,
- (d) give the appearance that it is acting on behalf of a retailer or that a retailer is acting on EQUUS' behalf,
- (e) provide links on its website to any retailer site, or
- (f) propose adding any services to its provision of regulated rate service in addition to requirements outlined in the *Regulated Rate Option Regulation, Alta Reg 262/2005*.

Mechanisms

1. As part of the Compliance Plan Management Report and Checklist, the Compliance Officer will review EQUUS' website annually for compliance.
2. Any changes to EQUUS' website affecting compliance with the *Regulation* or this Compliance Plan will be overseen by the Compliance Officer.
3. EQUUS does not solicit business on behalf of any retailer, including its Co-operative Energy Rate and does not allow any retailer access to any of EQUUS' written communication.
4. EQUUS' website, Member newsletters and any other written communication regarding provision of retailer functions on behalf of Members will contain the following statements regarding choice:

“Members are free to purchase electricity services from a retailer of their choice. For a list of retailers, visit www.ucahelps.alberta.ca or call 310-4822 (toll free in Alberta).”
5. EQUUS' website provides information where Members may obtain a current list of licensed retailers, but does not provide any direct link to any retailer site.

16.0 Information about retail energy services

Policy: When EQUUS receives a request for information about retail energy services it will refer Members to a source where they may obtain a current list of licensed retailers.

Mechanisms

1. As part of the Compliance Plan Management Report and Checklist, the Compliance Officer will internally monitor compliance by spot checks of Member interaction with affected EQUUS Personnel who have on-going and material contact with Members to ensure any Member requesting information about retail energy services has been referred to www.ucahelps.alberta.ca.

Part 3

Relationships Among Distributors, Regulated Rate Suppliers and Affiliated Providers

Division 1

Preventing Unfair Competitive Advantage

17.0 Arrangements creating unfair competitive advantage prohibited

Policy: EQUUS carries on the business of a distributor, a regulated rate supplier and also provides retailer functions on behalf of its Members and will not make an internal arrangement that creates an unfair advantage to any of its business functions.

Mechanisms

1. For purposes of ensuring internal arrangements do not create an unfair competitive advantage, EQUUS interprets sections 17(3) and 17(4) of the *Regulation* as differentiating between “entities, including rural electrification associations” from “distributors”, “affiliated provider of the distributor” or “regulated rate provider” as provided for in sections 17(1) and (2) of the *Regulation*.

2. EQUUS will segregate energy income statements to ensure that all costs are properly allocated to the distributor, regulated rate provision and retailer functions as applicable.
3. The Compliance Officer will ensure the Business Services Leader - Finance causes the EQUUS Board of Directors to review the allocation of energy costs to ensure proper and appropriate allocation to the distributor, regulated rate provision, and retailer functions.
4. The allocation of costs will be reviewed annually and a financial analysis will be performed to calculate an appropriate current allocation of rent, utility and office equipment and supply costs. The EQUUS Board of Directors shall approve the allocation.
5. Any internal arrangements EQUUS proposes to make to create cost efficiencies will be forwarded to the AUC for review and approval.

18.0 Information sharing

Policy: EQUUS may only provide distribution and energy services to Members within its service area and accordingly does not market or advertise its Co-operative Energy Rate to the public. All Member information is received by EQUUS as the entity through which Members self-supply electricity and EQUUS' access to that information is not restricted by the specific energy function (distribution, regulated rate provision, Co-operative Energy Rate provision) it provides on behalf of its Members under section 6.1(1) of the *Roles, Relationships and Responsibilities Regulation, 2003, Alta Reg 169/2003*.

Mechanisms

1. The Compliance Officer will approve communications with Members and notices to Members regarding retail energy services, regulated rate services or receiving the Co-operative Energy Rate to ensure the Co-operative Energy Rate is not being promoted or marketed in preference to a regulated rate or another retailer. A record of all communications and notices will be kept by the Compliance Officer.

19.0 Retailer seeking member information

Policy: EQUUS Personnel (as employees and personnel of EQUUS as distributor, regulated rate provider and as Co-operative Energy Rate provider) have access to all Member information and will not use Member information for promoting or marketing of EQUUS' Co-operative Energy Rate.

Mechanisms

1. The Compliance Officer will approve all communications with Members and notices to Members receiving the Co-operative Energy Rate to ensure the Co-operative Energy Rate is not being promoted or marketed in preference to a regulated rate or another retailer. A record of all communications and notices will be kept by the Compliance Officer.

20.0 Acquisitions, research and dispositions

Policy: EQUUS interprets sections 17(3) and 17(4) of the *Regulation* as differentiating between "entities, including rural electrification associations" from "distributors", "affiliated provider of the distributor" or "regulated rate provider" as provided for in sections 17(1) and (2) of the *Regulation*.

Policy: EQUUS will allocate and record the economic benefits or costs attributable to each business function for joint acquisitions, shared costs or expenses associated with research and development, or selling, leasing or disposing of jointly acquired property.

Mechanisms

1. EQUUS will segregate energy income statements to ensure that all costs are properly allocated to the distributor, regulated rate provision and retailer functions as applicable.
2. The allocation of costs will be reviewed annually and a financial analysis will be performed to calculate an appropriate current allocation of rent, utility and office equipment and supply costs. The EQUUS Board of Directors shall approve the allocation.

21.0 Goods and services transactions to be at fair market value

Policy: EQUUS interprets sections 17(3) and 17(4) of the *Regulation* as differentiating between “entities, including rural electrification associations” from “distributors”, “affiliated provider of the distributor” or “regulated rate provider” as provided for in sections 17(1) and (2) of the *Regulation*.

Policy: All transactions involving the sale, lease, exchange, transfer or other disposition of goods or services between EQUUS’ business functions will be priced at fair market value, recorded and allocated to its separate business functions.

Mechanisms

1. EQUUS will segregate energy income statements to ensure that all costs are properly allocated to the distributor, regulated rate provision and retailer functions as applicable.
2. The allocation of costs will be reviewed annually and a financial analysis will be performed to calculate an appropriate current allocation of rent, utility and office equipment and supply costs. The EQUUS Board of Directors shall approve the allocation.

23.0 Entities carrying on more than one business

Policy: EQUUS interprets the references in sections 17(3) and 17(4) of the *Regulation* to apply to section 23 of the *Regulation* as providing that entities, including REAs, ensure the economic benefits or costs associated with an acquisition, research and development, or a disposition of property are accurately reflected between the business functions that entity carries on.

Policy: EQUUS will accurately reflect the economic benefits or costs associated with an acquisition, research and development, or a disposition of property to its respective business functions.

Mechanisms

1. The Compliance Officer will approve all communications with Members and notices to Members regarding retail energy services, regulated rate services or the Co-operative Energy Rate to ensure the Co-operative Energy Rate is not being promoted or marketed in preference to a regulated rate or another retailer. A record of all communications and notices will be kept by the Compliance Officer.
2. EQUUS will have segregated income statements to ensure energy is accounted for separately, and will ensure that officers and employees, administration, overhead, financing and other applicable costs, including rent, utility, office equipment and supply

costs) are properly allocated to the distributor, regulated rate provision and retailer functions as applicable.

3. The Compliance Officer will ensure, during the preparation and approval of EQUUS' annual budget, the Business Services Leader - Finance causes the EQUUS Board of Directors to review the allocation of energy costs to ensure that these costs are being properly allocated to the distributor, regulated rate provision, and retailer functions.
4. The EQUUS Board of Directors will approve the allocation of energy costs utilizing the EQUUS Board of Directors' "motion" process. Copies of the allocation and the approved motion will be kept by the Compliance Officer.
5. The allocation of costs will be reviewed annually and a financial analysis will be performed to calculate an appropriate current allocation of officers and employees, administration, overhead, financing and other applicable costs, including rent, utility, office equipment and supply costs.
6. As provided for under the *Rural Utilities Act*, RSA 2000, c R-21, the financial records will be audited annually by external auditors.

24.0 Access to publicly available information

Policy: EQUUS will not restrict access to public information as provided for in the *Regulation* and if given to retailers (including EQUUS' Co-operative Energy Rate), will be given to all retailers in the same form and manner and be subject to the same conditions.

Part 4 Compliance Requirements

Division 1 Compliance Plans and Compliance Reports

30.0 Compliance plan requirements

Policy: EQUUS' Compliance Officer will develop compliance training material that will be used to train affected EQUUS Personnel on the provisions of the *Regulation*, the Compliance Plan, and their duties and responsibilities. The material will include the following topics:

- (i) Equal treatment of Members;
- (ii) Protecting confidential Member information;
- (iii) Equal treatment of retailers; and
- (iv) Preventing unfair competitive advantage for its Co-operative Energy Rate provision.

Mechanisms

1. The Compliance Plan Management Report and Checklist developed by the Compliance Officer will include a record of all affected EQUUS Personnel's completion of the training.
2. As part of the Compliance Plan Management Report and Checklist, the Compliance Officer will internally monitor compliance by spot checks of Member interaction with

Area Service Administrators, Member Service Administrators and affected EQUUS Personnel who have on-going and material contact with Members or with Member information.

3. EQUUS will follow the process outlined below for voluntary resolution of complaints about non-compliance with the *Regulation*:
 - (i) The initial complaint is to be provided to the Compliance Officer.
 - (ii) The Compliance Officer will within five business days acknowledge receipt of the complaint, and initiate a process to resolve the complaint within ten business days.
 - (iii) If upon investigation, the complaint is not valid, or is a result of a failure of a retailer, the Compliance Officer will communicate the result of the investigation to the complainant and close the file.
 - (iv) If after investigation, the complaint is valid, and is the result of the action (or inaction) of affected EQUUS Personnel, the Compliance Officer will communicate the results to EQUUS' Board of Directors. This will be communicated to the complainant.

32.0 Changes to compliance plan

Policy: EQUUS will keep its Compliance Plan updated and will make necessary revisions to records and checklists in order to comply with changes to the *Regulation* or other changed circumstances.

Mechanisms

1. The Compliance Plan Management Report and Checklist developed by the Compliance Officer will include an annual review of the Compliance Plan.
2. Any changes to the Compliance Plan will be submitted to the AUC for approval and once approved, the Compliance Officer will provide those changes to affected EQUUS Personnel. A copy of the amended Compliance Plan as approved will also be posted or otherwise made available in accordance with other provisions of this Compliance Plan.

33.0 Annual compliance reports

Policy: Any complaints regarding non-compliance with the *Regulation* or the Compliance Plan will be directed to the Compliance Officer for resolution.

Policy: EQUUS will report any non-compliance with the *Regulation* and the Compliance Plan and file annual reports as provided for in the *Regulation*.

Mechanisms

1. EQUUS will include in its annual compliance report any incidents of non-compliance with the *Regulation* or its Compliance Plan. The annual compliance report will include details of any non-compliance or complaints, including the following:
 - (a) name of the complainant, if applicable,
 - (b) the date of the complaint, if applicable,
 - (c) the date the complainant was responded to, if applicable,
 - (d) a description of:
 - (i) the non-compliance or complaint regarding the *Regulation* or the Compliance Plan, and

- (ii) the action taken to remedy the complaint or non-compliance.
- 2. The Compliance Officer will provide the Chief Executive Officer and the EQUS Board of Directors an annual compliance report detailing any non-compliance(s) with the *Regulation* or the Compliance Plan, the action taken to remedy any non-compliance(s), and any complaints of non-compliance(s) and how the complaints have been dealt with.
- 3. No later than March 31 each year, the Compliance Officer will send the AUC an annual compliance report that has been approved by the EQUS Board of Directors for the previous calendar year which will include any details of any non-compliance or complaints and the remedies therefor.

34.0 Information about complaints

Policy: EQUS will give notice to the public and its Members that complaints about contraventions of the *Regulation* or the Compliance Plan may be made to the AUC or the Market Surveillance Administrator.

Mechanisms

- 1. EQUS will post on its public and Member-only website the following notice of how complaints about contraventions of the *Regulation* or the Compliance Plan may be made to the AUC or the Market Surveillance Administrator:

Complaints about contraventions of the *Code of Conduct Regulation* may be made to the Alberta Utilities Commission or the Market Surveillance Administrator. The Alberta Utilities Commission can be reached by contacting 310-4AUC (within Alberta) or 1-833-511-4282 (outside Alberta) or at info@auc.ab.ca. The Market Surveillance Administrator can be reached by contacting 1-403-705-3181 or compliance@albertamsa.ca. The Alberta Utilities Commission and the Market Surveillance Administrator are independent of EQUS as a distributor and the regulated rate suppliers and affiliated providers.

Division 3 Compliance Audit

40.0 Audit

Policy: EQUS will give the auditor access to any information required to conduct the audit including annual financial statements and will reimburse the AUC for the auditor's costs and expenses. EQUS will retain all code of conduct compliance records listed under Appendix A for at least three years.

The AUC may amend Appendix A to the Compliance Plan from time to time on notice and absent a registered objection, the proposed changes to the Appendix will take effect within 10 business days from the date of the notice.

Mechanisms

- 1. The Compliance Officer will ensure the auditor receives full access to all information required to conduct the audit, including annual financial statements of EQUS.

Appendix A – List of Code of Conduct Compliance Records

- a. Internal reporting documents including internal compliance assessment, Compliance Plan Checklist, and annual compliance report to the EQUUS Board of Directors.
- b. *Regulation* training materials for affected EQUUS Personnel.
- c. Record of *Regulation* training for affected EQUUS Personnel.
- d. Compliance training acknowledgements for affected EQUUS Personnel.
- e. Affected EQUUS Personnel on-boarding / off-boarding processes and documentation.
- f. Employee listing.
- g. Member consent to disclose information.
- h. Member enrollment records.
- i. Promotional materials.
- j. IT Reports, where applicable.
- k. Record of cost allocation and transactions between regulated and unregulated business units, divisions, or affiliated entities.
- l. Audited financial statements including annual financial statement audit reports.