



ATCO Energy  
Code of Conduct Regulation (A.R. 58/2015)  
Compliance Plan

Effective Date: June 27, 2017



## ATCO Energy Code of Conduct Regulation Compliance Plan

<b>PURPOSE .....</b>	<b>3</b>
<b>PART 1 INTERPRETATION .....</b>	<b>4</b>
1.0    DEFINITIONS .....	4
2.0    RETAINED FOR NUMBERING CONSISTENCY.....	5
<b>DIVISION 1 CUSTOMERS.....</b>	<b>7</b>
4.0    TYING PROHIBITED.....	7
5.0    RETAINED FOR NUMBERING CONSISTENCY.....	8
6.0    PROHIBITED REPRESENTATION .....	8
7.0    ADVERTISING .....	9
<b>DIVISION 2 CUSTOMER INFORMATION .....</b>	<b>10</b>
8.0    RETAINED FOR NUMBERING CONSISTENCY.....	10
9.0    CONFIDENTIALITY OF CUSTOMER INFORMATION .....	10
10.0   DISCLOSURE OF CUSTOMER INFORMATION .....	11
11.0   RETAINED FOR NUMBERING CONSISTENCY.....	10
12.0   HISTORICAL ELECTRICITY OR GAS USAGE .....	11
13.0   RETAINED FOR NUMBERING CONSISTENCY .....	11
<b>DIVISION 3 BUSINESS PRACTICES OF DISTRIBUTORS AND REGULATED RATE SUPPLIERS .....</b>	<b>11</b>
14.0   RETAINED FOR NUMBERING CONSISTENCY.....	11
15.0   RETAINED FOR NUMBERING CONSISTENCY .....	11
16.0   RETAINED FOR NUMBERING CONSISTENCY .....	12
<b>PART 3 RELATIONSHIPS AMONG DISTRIBUTORS, REGULATED RATE SUPPLIERS AND AFFILIATED PROVIDERS.....</b>	<b>12</b>
<b>DIVISION 1 PREVENTING UNFAIR COMPETITIVE ADVANTAGE.....</b>	<b>12</b>
17.0   ARRANGEMENTS CREATING UNFAIR COMPETITIVE ADVANTAGE PROHIBITED.....	12
18.0   INFORMATION SHARING .....	12
19.0   RETAINED FOR NUMBERING PURPOSES .....	14
20.0   ACQUISITIONS, RESEARCH AND DISPOSITIONS .....	14
21.0   GOODS AND SERVICES TRANSACTIONS TO BE AT FAIR MARKET VALUE.....	15
23.0   RETAINED FOR NUMBERING CONSISTENCY.....	16
24.0   RETAINED FOR NUMBERING CONSISTENCY.....	16
<b>DIVISION 2 RECORDS AND ACCOUNTS .....</b>	<b>16</b>
25.0   RECORDS AND ACCOUNTS.....	16



26.0	WRITTEN FINANCIAL TRANSACTIONS .....	17
27.0	RECORDS OF TRANSACTIONS FOR GOODS AND SERVICES .....	17
28.0	MAINTAINING RECORDS .....	18
<b>PART 4 COMPLIANCE REQUIREMENTS .....</b>		<b>18</b>
<b>DIVISION 1 COMPLIANCE PLANS AND COMPLIANCE REPORTS .....</b>		<b>18</b>
29.0	PROHIBITION AGAINST PROVIDING RETAIL ENERGY SERVICES WITHOUT APPROVED COMPLIANCE PLAN.....	18
30.0	COMPLIANCE PLAN REQUIRED .....	19
31.0	RETAINED FOR NUMBERING CONSISTENCY.....	19
33.0	QUARTERLY AND ANNUAL COMPLIANCE REPORTS.....	20
34.0	INFORMATION ABOUT COMPLAINTS.....	20
35.0	RETAINED FOR NUMBERING CONSISTENCY.....	21
36.0	RETAINED FOR NUMBERING CONSISTENCY.....	21
37.0	RETAINED FOR NUMBERING CONSISTENCY.....	21
<b>DIVISION 2 VARYING ARRANGEMENTS .....</b>		<b>21</b>
38.0	EMERGENCY EXCEPTIONS.....	21
<b>DIVISION 3 COMPLIANCE AUDIT .....</b>		<b>21</b>
39.0	RETAINED FOR NUMBERING CONSISTENCY.....	21
40.0	AUDIT.....	22
<b>DIVISION 4 INVESTIGATIONS .....</b>		<b>22</b>
41.0	RETAINED FOR NUMBERING CONSISTENCY.....	22
42.0	RETAINED FOR NUMBERING CONSISTENCY.....	22
43.0	RETAINED FOR NUMBERING CONSISTENCY.....	22
44.0	RETAINED FOR NUMBERING CONSISTENCY.....	22
<b>PART 5 TRANSITIONAL PROVISIONS, REPEAL AND COMING INTO FORCE .....</b>		<b>22</b>
45.0	RETAINED FOR NUMBERING CONSISTENCY.....	22
46.0	RETAINED FOR NUMBERING CONSISTENCY.....	22
47.0	RETAINED FOR NUMBERING CONSISTENCY.....	22
48.0	RETAINED FOR NUMBERING CONSISTENCY.....	22
49.0	RETAINED FOR NUMBERING CONSISTENCY.....	22
50.0	RETAINED FOR NUMBERING CONSISTENCY.....	22
51.0	COMING INTO FORCE.....	23



## **ATCO Energy Code of Conduct Regulation Compliance Plan**

### **Purpose**

ATCO Gas, a division of ATCO Gas & Pipelines Ltd. ("ATCO Gas") builds, operates and maintains natural gas distribution pipelines. ATCO Electric Distribution, a division of ATCO Electric Ltd. ("ATCO Electric") builds, operates and maintains electric distribution facilities in Alberta. ATCO Gas and ATCO Electric (the "ATCO Distributors") are Distributors as defined in the *Code of Conduct Regulation*, A.R. 58/2015 (the "Regulation").

ATCO Energy Ltd. ("ATCO Energy") is a corporation registered under the *Canada Business Corporations Act*, RSA 1985, c. C-44 that sells and provides Retail Energy Services to Customers. Under the Regulation, ATCO Energy is an affiliated provider of the ATCO Distributors as they are all indirect, wholly-owned subsidiaries of Canadian Utilities Limited. Accordingly, ATCO Energy must obtain approval of this Compliance Plan from the Alberta Utilities Commission (the "AUC"). This Compliance Plan will be effective on June 27, 2017 and remains effective until amended or revoked.

ATCO Energy and each of the ATCO Distributors have their own business processes and do not share records, accounts or employees.

The purpose of this Compliance Plan is to establish the systems, policies, and mechanisms that ATCO Energy will use to ensure compliance with the Regulation by ATCO Energy officers, employees, agents and contractors. Contraventions of the Regulation or this Compliance Plan by individuals may result in disciplinary action, up to and including termination of employment or contract with ATCO Energy.

This Compliance Plan describes certain obligations and responsibilities of ATCO Energy. The Compliance Officer (as defined below) will be responsible and accountable for ensuring any specific requirements of this Compliance Plan are satisfied. In certain circumstances, and without otherwise reducing or eliminating the obligations and responsibilities of ATCO Energy, the Compliance Officer may delegate responsibilities to other specified ATCO Energy personnel. Where a business function is referred to, a representative of that function will be responsible for that mechanism.

Questions or comments concerning the Compliance Plan should be directed to the ATCO Energy Compliance Officer. Contact information for the Compliance Officer and a copy of the Compliance Plan is available at [www.atcoenergy.com](http://www.atcoenergy.com).

The numbering used in the Compliance Plan is consistent with the numbering used in the Regulation.

## Part 1 Interpretation

### 1.0 Definitions

Capitalized words and phrases used in the Compliance Plan, but not otherwise defined herein, shall have the meanings set out in the Regulation. In addition, whenever used in this Compliance Plan, the following words and phrases have the meanings set out below.

- a) "**Annual Compliance Report**" contains a description of:
  - any non-compliance with the Regulation or the Compliance Plan;
  - the action taken to remedy the non-compliance; and
  - any complaints of non-compliance with the Regulation or the Compliance Plan, and how the complaints have been addressed.
- b) "**ATCO Distributors**" means ATCO Gas, a division of ATCO Gas & Pipelines Ltd., and ATCO Electric Distribution, a division of ATCO Electric Ltd.
- c) "**AUC**" means the Alberta Utilities Commission.
- d) "**AUC Rule 030**" means *AUC Rule 030 Compliance with the Code of Conduct Regulation*.
- e) "**Call Centre**" means the department responsible for interfacing with Customers regarding the provision of Retail Energy Services.
- f) "**Compliance Officer**" means an employee of ATCO Energy with appropriate knowledge of the business and who is responsible and accountable for ATCO Energy's compliance with the Regulation.
- g) "**Compliance Plan Committee**" means a committee composed of the Compliance Officer and ATCO Energy employees in a position of knowledge representing the business areas may include, but not limited to:
  - Accounting;
  - Sales;
  - Customer Care;
  - Compliance.
- h) "**Compliance Training Material**" means material developed by ATCO Energy prior to the end of each calendar year that will be used to train officers, employees, agents and contractors of ATCO Energy on the provisions of the Regulation, the ATCO Energy Compliance Plan, and their duties and responsibilities. The material will include the following topics:
  - Equal treatment of Customers;
  - Protection of confidential Customer Information; and
  - Preventing unfair competitive advantage for Affiliated Providers.
- i) "**Fair Competition Statement**" means the fair competition statement contained in Section 7(1) of the Regulation.
- j) "**Quarterly Compliance Report**" contains:
  - a description of any non-compliance with the Regulation or the Compliance Plan;



- the action taken to remedy the non-compliance; and
  - any complaints of non-compliance with the Regulation or the Compliance Plan, and how such complaints have been addressed.
- k) "**Regulation**" means the *Code of Conduct Regulation*, A.R. 58/2015.
- l) "**UCA**" means Utilities Consumer Advocate.

## **2.0 Retained for Numbering Consistency**



## Part 2

### Conduct and Business Practices

#### 3.0 Conduct

**Policy:** ATCO Energy officers, employees, agents and contractors will conduct themselves and their activities to ensure compliance with the Regulation and the Compliance Plan.

#### **Mechanisms**

1. The Compliance Officer will identify the applicable officers and employees to be trained on the requirements of the Regulation and the Compliance Plan. Employees preparing education and awareness materials are included as applicable employees. Human Resources will maintain a list of applicable officers and employees to be trained.
2. Annually, the Compliance Officer will confirm with Human Resources that within 30 days of commencing employment, applicable officers and employees have received training using the Compliance Training Material and have provided the required written acknowledgements. Human Resources will retain officer and employee written acknowledgments.
3. Annually, the Compliance Officer will confirm with Human Resources that applicable officers and employees have received training using the Compliance Training Material and have provided the required written acknowledgements. Human Resources will retain officer and employee written acknowledgements.
4. The Compliance Officer will identify the applicable agents and contractors to be trained on the requirements of the Regulation and this Compliance Plan. Prior to commencing their relationship with ATCO Energy, applicable agents and contractors will provide written acknowledgements of their responsibility to abide by the requirements of the Regulation and this Compliance Plan. The Compliance Officer will retain agent and contractor written acknowledgements.
5. The Compliance Plan will be posted on the ATCO Energy website within 15 days of approval of the Compliance Plan by the AUC. The Compliance Officer will maintain a record of changes to webpages and attachments related to the Compliance Plan.
6. The Compliance Officer shall provide a copy of the Compliance Plan to the ATCO Distributors within 15 days of approval of the Compliance Plan by the AUC.



## Division 1 Customers

### 4.0 Tying Prohibited

**Policy:** ATCO Energy will not require or induce Customers to acquire goods or services by making or appearing to make Regulated Energy Services conditional on the acquisition of those goods or services from ATCO Energy.

#### Mechanisms

1. As described in Mechanisms 1-4 in Section 3.0, the Compliance Officer will ensure that applicable officers, employees, agents and contractors receive training or Compliance Training Material that includes sufficient information addressing the requirements described in the above policy. The applicable officers, employees, agents and contractors will provide written acknowledgments that will be retained as described in Section 3.0.
2. As described in Mechanisms 5 and 6 in Section 3.0, the Compliance Officer will make the Compliance Plan available to the public on the ATCO Energy website and provide a copy to the ATCO Distributors within 15 days of approval of the Compliance Plan by the AUC.
3. Call Centre messaging that will be communicated to the public or Customers regarding Retail Energy Services will be reviewed for compliance with the Regulation. The Call Centre will retain a written record of Call Centre messaging used.
4. At least monthly, the Call Centre performs quality assurance checks on recorded telephone calls to ensure compliance with the Regulation. The Call Centre maintains a record of calls that were reviewed and will report any non-compliance to the Compliance Officer.
5. The Fair Competition Statement will be applied to all ATCO Energy channels for enrolling Customers for Retail Energy Services. In the case of the Call Centre, the Fair Competition Statement is a pre-recorded message that Customers will hear as they navigate through the options menu. With respect to written or electronic sign-ups, the Fair Competition Statement is prominently displayed on the website or point-of-sale materials. For all other scenarios, Customers will ultimately see or hear the Fair Competition Statement through the two primary sign-up entry points identified as phone or website.





6. The Fair Competition Statement will be displayed on the main page of the ATCO Energy website.
7. Quarterly, the Compliance Officer will review examples of written materials used for advertising that markets Retail Energy Services for compliance with the Regulation and will maintain a written record of this review.
8. ATCO Energy will include the Fair Competition Statement in advertising and communications targeted at soliciting Customers for Retail Energy Services as required by Section 7 of the Regulation.

## **5.0 Retained for Numbering Consistency**

## **6.0 Prohibited Representation**

**Policy:** ATCO Energy will not represent or imply in any way in communications with Customers or the public, that present or future Customers of ATCO Energy will receive treatment from the ATCO Distributors that is different from the treatment received by present or future Customers of other Retailers.

### **Mechanisms**

1. As described in Mechanisms 1-4 in Section 3.0, the Compliance Officer will ensure that applicable officers, employees, agents and contractors receive training on the Compliance Training Material that includes sufficient information addressing the requirements described in the above policy. The applicable officers, employees, agents and contractors will provide written acknowledgments that will be retained as described in Section 3.0.
2. As described in Mechanism 5 and 6 in Section 3.0, the Compliance Officer will make the Compliance Plan available to the public on the ATCO Energy website and provide a copy to the ATCO Distributors within 15 days of approval of the Compliance Plan by the AUC.
3. As described in Mechanism 3 in Section 4.0, any Call Centre messaging that will be communicated to the public or Customers regarding Retail Energy Services will be reviewed for compliance with the Regulation. The Call Centre will retain a written record of Call Centre messaging used.



4. As described in Mechanism 4 in Section 4.0, at least monthly the Call Centre performs quality assurance checks on recorded telephone calls to ensure compliance with the Regulation. The Call Centre maintains a record of calls that were reviewed and will report any non-compliance to the Compliance Officer.
5. As described in Mechanism 5 in Section 4.0, the Fair Competition Statement will be applied to all ATCO Energy channels for enrolling Customers for Retail Energy Services. In the case of the Call Centre, the Fair Competition Statement is a pre-recorded message that Customers will hear as they navigate through the options menu. With respect to written or electronic sign-ups, the Fair Competition Statement is prominently displayed on the website or point-of-sale materials. For all other scenarios, Customers will ultimately see or hear the Fair Competition Statement through the two primary sign-up entry points identified as phone or website.
6. As described in Mechanism 6 in Section 4.0, the Fair Competition Statement will be displayed on the main page of the ATCO Energy website.
7. As described in Mechanism 7 in Section 4.0, quarterly, the Compliance Officer will review examples of written materials used for advertising that markets Retail Energy Services for compliance with the Regulation and will maintain a written record of this review.
8. As described in Mechanism 8 in Section 4.0, ATCO Energy will include the Fair Competition Statement in advertising and communications targeted at soliciting Customers for Retail Energy Services as required by Section 7 of the Regulation.

## **7.0 Advertising**

**Policy: ATCO Energy will advertise in accordance with the regulation.**

### **Mechanism**

1. As described in Mechanism 3 in Section 4.0, any Call Centre messaging that will be communicated to the public or Customers regarding Retail Energy Services will be reviewed for compliance with the Regulation. The Call Centre will retain a written record of Call Centre messaging used.
2. As described in Mechanism 4 in Section 4.0, at least monthly the Call Centre performs quality assurance checks on recorded telephone calls to ensure compliance with the Regulation. The Call Centre maintains a record of calls that were reviewed and will report any non-compliance to the Compliance Officer.



3. As described in Mechanism 5 in Section 4.0, the Fair Competition Statement will be applied to all ATCO Energy channels for enrolling Customers for Retail Energy Services. In the case of the Call Centre, the Fair Competition Statement is a pre-recorded message that Customers will hear as they navigate through the options menu. With respect to written or electronic sign-ups, the Fair Competition Statement is prominently displayed on the website or point-of-sale materials. For all other scenarios, Customers will ultimately see or hear the Fair Competition Statement through the two primary sign-up entry points identified as phone or website.
4. As described in Mechanism 6 in Section 4.0, the Fair Competition Statement will be displayed on the main page of the ATCO Energy website in 12 point font.
5. As described in Mechanism 7 in Section 4.0, quarterly, the Compliance Officer will review examples of written materials used for advertising that markets Retail Energy Services for compliance with the Regulation and will maintain a written record of this review.
6. As described in Mechanism 8 in Section 4.0, ATCO Energy will include the Fair Competition Statement in advertising and communications targeted at soliciting Customers for Retail Energy Services as required by Section 7 of the Regulation.

## **8.0 Retained for Numbering Consistency**

### **Division 2 Customer Information**

## **9.0 Confidentiality of Customer Information**

**Policy:** ATCO Energy will protect the confidentiality of Customer Information and not disclose Customer Information except in accordance with the Regulation.

### **Mechanisms**

1. As described in Mechanisms 1-4 of Section 3.0, the Compliance Officer will ensure that applicable officers, employees, agents and contractors receive training or Compliance Training Material that includes sufficient information addressing the requirements described in the policy above. The applicable officers, employees, agents and contractors will provide written acknowledgments that will be retained.



2. Annually, the Compliance Officer will confirm ATCO Energy's privacy commitments to comply with applicable federal and provincial legislation are available at [www.atcoenergy.com](http://www.atcoenergy.com) and retain a written record of the confirmation. The privacy commitment includes information about policies and practices on the use and disclosure of personal information, when and how customer consent is obtained, how Customers can access or update personal information, and contact information for ATCO Energy's Privacy Officer.

#### **10.0 Disclosure of Customer Information**

**Policy:** ATCO Energy will only disclose Customer Information in accordance with the Regulation.

##### **Mechanisms**

1. ATCO Energy's officers, employees, agents and contractors will only disclose Customer Information after the Customer has provided consent. Verbal consent is recorded at the Call Center and electronic consent is documented through website interactions during the Customer enrollment process.

#### **11.0 Retained for Numbering Consistency**

#### **12.0 Historical Electricity or Gas Usage**

**Policy:** ATCO Energy will not request a customer's historical electricity or gas usage information without the customer's consent.

##### **Mechanisms**

1. None required.

#### **13.0 Retained for Numbering Purposes**

### **Division 3**

#### **Business Practices of Distributors and Regulated Rate Suppliers**

#### **14.0 Retained for Numbering Purposes**

#### **15.0 Retained for Numbering Purposes**



## **16.0 Retained for Numbering Purposes**

### **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:** ATCO Energy shall not make arrangements that create an unfair competitive advantage.

### **Mechanisms**

1. Quarterly, the Compliance Officer will confirm that to the best of his/her knowledge, transactions between ATCO Energy and ATCO Distributors have not created an unfair advantage for ATCO Energy. The confirmation will be documented in the minutes of Compliance Plan Committee meetings.
2. The Compliance Officer will review the documented terms of all arrangements to create cost efficiencies between ATCO Energy and ATCO Distributors, and identify for each transaction or series of transactions whether the terms have created an unfair competitive advantage for ATCO Energy. A copy of the summary will be retained as evidence of the review.
3. In advance of the transaction the Compliance Officer will review each proposed transaction between ATCO Energy and ATCO Distributors and will identify each type of transaction or series of transactions for which the annual amount is expected to exceed \$500,000. The Compliance Officer will confirm that transaction types for which the annual amount is expected to exceed \$500,000 are documented by an agreement and supported with written evidence of Fair Market Value.
4. In the event an arrangement of the type described in Sections 17(5) of the Regulation is not explicitly exempted as not creating an unfair competitive advantage by Sections 18, 20 and 21 or Section 23 of the Regulation, ATCO Energy will promptly notify the Commission, in writing, of the existing arrangement and will request an opinion as to whether the existing arrangement

creates an unfair competitive advantage. In the event that the Commission determines that an existing arrangement does create a prohibited unfair competitive advantage, ATCO Energy will modify or terminate the arrangement in accordance with the directions of the Commission.

5. In the event an arrangement of the type described in Sections 17(5) or 17(6) of the Regulation is not explicitly exempted as not creating an unfair competitive advantage by Sections 18, 20, and 21 or 23 of the Regulation, ATCO Energy will notify the Commission, in writing, of the proposed arrangement before such arrangement takes effect and will request an opinion of the Commission as to whether the proposed arrangement would create an unfair competitive advantage.

## **18.0 Information Sharing**

**Policy: Energy will not receive Customer Information from the ATCO Distributors except as permitted by Sections 10, 11, 12 and 13 of the Regulation.**

### **Mechanisms**

1. As described in Mechanisms 1-4 in Section 3.0, the Compliance Officer will ensure that applicable officers, employees, agents and contractors receive training or Compliance Training Material that includes sufficient information addressing the requirements described in the above policy. The applicable officers, employees, agents and contractors will provide written acknowledgments that will be retained as described in Section 3.0.
2. As described in Mechanisms 5 and 6 in Section 3.0, the Compliance Officer will make the Compliance Plan available to the public on the ATCO Energy website and provide a copy to the ATCO Distributors within 15 days of approval of the Compliance Plan by the AUC.
3. As described in Mechanism 2 in Section 9.0, the Compliance Officer will confirm ATCO Energy's privacy commitments to comply with applicable federal and provincial legislation are available at [www.atcoenergy.com](http://www.atcoenergy.com) and retain a written record of the confirmation. The privacy commitment includes information about policies and practices on the use and disclosure of personal information, when and how customer consent is obtained, how Customers can access or update personal information, and contact information for ATCO Energy's Privacy Officer.



## **19.0 Retailer Seeking Customer Information**

**Policy:** ATCO Energy will not seek or receive Customer Information from a current or former officer, employee, agent or contractor of the ATCO Distributors for sales or marketing purposes.

### **Mechanisms**

1. None Required.

## **20.0 Acquisitions, Research and Dispositions**

**Policy:** To prevent the creation of an unfair competitive advantage ATCO Energy and ATCO Distributors will allocate and record the economic benefits or costs attributable to each party for joint acquisitions, shared costs or expenses associated with research and development, or selling, leasing or disposing of jointly acquired property.

### **Mechanisms**

1. As described in Mechanism 1 in Section 17.0, the Compliance Officer will confirm quarterly that to the best of his/her knowledge transactions between ATCO Energy and ATCO Distributors have not created an unfair competitive advantage for ATCO Energy. The confirmation will be documented in the minutes of Compliance Plan Committee meetings.
2. As described in Mechanism 2 in Section 17.0, the Compliance Officer will conduct a quarterly review of the documented terms of all joint acquisitions, research and dispositions between ATCO Energy and ATCO Distributors, and identify for each transaction or series of transactions whether the terms have created an unfair competitive advantage for ATCO Energy. A copy of the summary will be retained as evidence of the review.
3. As described in Mechanism 3 of Section 17.0, in advance of the transaction the Compliance Officer will review each proposed transaction between ATCO Energy and ATCO Distributors and will identify each type of transaction or series of transactions for which the annual amount is expected to exceed \$500,000 or an amount determined by the Commission. The Compliance Officer will confirm that transaction types for which the annual amount is expected to exceed \$500,000 or an amount determined by the Commission are documented by an agreement and supported with written evidence of Fair Market Value.

## 21.0 Goods and Services Transactions to be at Fair Market Value

**Policy:** All transactions involving the sale, lease, exchange or transfer or other disposition of goods or services between ATCO Distributors and ATCO Energy will be recorded and priced at Fair Market Value to prevent the creation of an unfair competitive advantage. If the value of the transaction for goods or services is regulated by a municipal, provincial or federal government or government agency, the regulated value will be considered the Fair Market Value.

### Mechanisms

1. As described in Mechanism 1 in Section 17.0, the Compliance Officer will confirm quarterly that to the best of his/her knowledge transactions between ATCO Energy and ATCO Distributors have not created an unfair competitive advantage for ATCO Energy. The confirmation will be documented in the minutes of Compliance Plan Committee meetings.
2. As described in Mechanism 2 in Section 17.0, the Compliance Officer will conduct a quarterly review of the documented terms of all goods and services transactions between ATCO Energy and ATCO Distributors, and identify for each transaction or series of transactions whether the terms have created an unfair competitive advantage for ATCO Energy. A copy of the summary will be retained as evidence of the review.
3. As described in Mechanism 3 of Section 17.0, in advance of the transaction the Compliance Officer will review each proposed transaction between ATCO Energy and ATCO Distributors and will identify each type of transaction or series of transactions for which the annual amount is expected to exceed \$500,000 or an amount determined by the Commission. The Compliance Officer will confirm that transaction types for which the annual amount is expected to exceed \$500,000 or an amount determined by the Commission are documented by an agreement and supported with written evidence of Fair Market Value.

## 22.0 Financial Transactions

**Policy:** ATCO Energy will not seek or receive a loan, guarantee, security or other financial transaction with, or on behalf of, the ATCO Distributors on terms that are more favorable than could be obtained in the open market to prevent the creation of an unfair competitive advantage.





## **Mechanisms**

1. As described in Mechanism 1 in Section 17.0, the Compliance Officer will confirm quarterly that to the best of his/her knowledge transactions between ATCO Energy and ATCO Distributors have not created an unfair competitive advantage for ATCO Energy. The confirmation will be documented in the minutes of Compliance Plan Committee meetings.
2. As described in Mechanism 2 in Section 17.0, the Compliance Officer will conduct a quarterly review of the documented terms of all financial transactions between ATCO Energy and ATCO Distributors, and identify for each transaction whether the terms have created an unfair competitive advantage for ATCO Energy. A copy of the summary will be retained as evidence of the review.
3. As described in Mechanism 3 of Section 17.0, in advance of the transaction the Compliance Officer will review each proposed transaction between ATCO Energy and ATCO Distributors and will identify each type of transaction or series of transactions for which the annual amount is expected to exceed \$500,000 or an amount determined by the Commission. The Compliance Officer will confirm that transaction types for which the annual amount is expected to exceed \$500,000 or an amount determined by the Commission are documented by an agreement and supported with written evidence of Fair Market Value.

### **23.0 Retained for Numbering Consistency**

### **24.0 Retained for Numbering Consistency**

## **Division 2 Records and Accounts**

### **25.0 Records and Accounts**

**Policy: ATCO Energy will retain separate records and accounts from ATCO Distributors to meet the requirements of the Regulation.**

## **Mechanisms**

1. The Compliance Officer will retain the required records and accounts for audit purposes and will ensure that the accounts are kept in accordance with *International Financial Reporting Standards* and make the records available for audit upon request by the AUC.



## 26.0 Written Financial Transactions

**Policy:** Financial transactions between ATCO Distributors and ATCO Energy will be documented in writing to prevent the creation of any unfair competitive advantage.

### Mechanisms

1. As described in Mechanism 2 in Section 22.0, the Compliance Officer will confirm quarterly that to the best of his/her knowledge transactions between ATCO Energy and ATCO Distributors have not created an unfair competitive advantage for ATCO Energy. The confirmation will be documented in the minutes of Compliance Plan Committee meetings.
2. As described in Mechanism 3 in Section 22.0, the Compliance Officer will conduct a quarterly review of the documented terms of all financial transactions between ATCO Energy and ATCO Distributors, and identify for each transaction or series of transactions whether the terms have created an unfair competitive advantage for ATCO Energy. A copy of the summary will be retained as evidence of the review.

## 27.0 Records of Transactions for Goods and Services

**Policy:** All transactions for goods and services between ATCO Distributors and ATCO Energy will be recorded in accordance with the Regulation.

### Mechanisms

1. Annually, the Compliance Officer will confirm that the ATCO Distributors record each transaction between ATCO Energy and ATCO Distributors including the aggregate value of the transaction or series of transactions.
2. As described in Mechanism 2 in Section 21.0, the Compliance Officer will confirm quarterly that to the best of his/her knowledge transactions have not created an unfair competitive advantage for ATCO Energy.
3. As described in Mechanism 3 in Section 21.0, the Compliance Officer will conduct a quarterly review of the documented terms of all goods and services transactions between ATCO Energy and ATCO Distributors, and identify for each transaction or series of transactions whether the terms have created an unfair competitive advantage for ATCO Energy. A copy of the summary will be retained as evidence of the review.



4. As described in Mechanism 4 of Section 17.0, in advance of the transaction the Compliance Officer will review each proposed transaction between ATCO Energy and ATCO Distributors and will identify each type of transaction or series of transactions for which the annual amount is expected to exceed \$500,000 or an amount determined by the Commission. The Compliance Officer will confirm that transaction types for which the annual amount is expected to exceed \$500,000 or an amount determined by the Commission are documented by an agreement and supported with written evidence of Fair Market Value.

## **28.0 Maintaining Records**

**Policy:** ATCO Energy will retain records, accounts, records of financial transactions, reports and plans for at least six years.

### **Mechanisms**

1. The Compliance Officer will retain the required written documentation for at least six years.

## **Part 4 Compliance Requirements**

### **Division 1 Compliance Plans and Compliance Reports**

## **29.0 Prohibition against Providing Retail Energy Services Without Approved Compliance Plan**

**Policy:** ATCO Energy has an approved compliance plan, supporting the provision of Retail Energy Services to Customers.

### **Mechanisms**

1. The approved compliance plan is publicly available on the ATCO Energy website at [www.atcoenergy.com](http://www.atcoenergy.com).



### **30.0 Compliance Plan Required**

**Policy:** ATCO Energy's Compliance Plan will meet the requirements of the Regulation and will be filed with the AUC for approval.

#### **Mechanisms**

1. The Compliance Officer will distribute a copy of the approved Compliance Plan to officers, employees, agents and contractors that are affected by the Compliance Plan.
2. The Compliance Officer will ensure that the Compliance Plan is implemented in accordance with its policies and through its mechanisms. The Compliance Plan Committee will monitor and enforce compliance with the Regulation and the Compliance Plan through the policies and mechanisms contained herein. The Compliance Plan Committee will meet quarterly and document its review of compliance.
3. The Compliance Officer will review and document any non-compliance with the Regulation or the Compliance Plan and the action taken to remedy the non-compliance. Quarterly, the Compliance Plan Committee will review the action taken to mitigate any issues of non-compliance.
4. The Compliance Officer will acknowledge all disputes, complaints or inquiries within 5 working days of its receipt and respond to the dispute, complaint or inquiry within 21 working days. A final resolution of the dispute, complaint or inquiry shall be completed as expeditiously as possible in the circumstances, and in any event within 60 days of receipt of the dispute, complaint or inquiry, except where the party making the submission otherwise agrees. The Compliance Officer will document how the complaints have been addressed. Quarterly, the Compliance Plan Committee will review how the complaints have been addressed.

### **31.0 Retained for Numbering Consistency**

### **32.0 Changes to Compliance Plan**

**Policy:** ATCO Energy will amend the Compliance Plan to reflect changes in circumstances and changes to the Regulation.



### **Mechanisms**

1. At least annually, the Compliance Officer will review the Compliance Plan and determine if amendments are required for any reason including changed circumstances and changes to the Regulation.
2. The Compliance Officer will notify affected ATCO Energy officers, employees, agents and contractors of any amendments approved by the AUC as soon as practicable.
3. ATCO Energy will revise the Compliance Plan in the event of a material change in the Regulation or to ATCO Energy's business processes. Any revisions to the Compliance Plan will be submitted to the AUC for review and approval.

### **33.0 Quarterly and Annual Compliance Reports**

**Policy: ATCO Energy will report any non-compliance with the Regulation and the Compliance Plan and file annual reports in accordance with the Regulation and AUC Rule 030.**

### **Mechanisms**

1. The Compliance Officer will prepare a Quarterly Compliance Report. The minutes of the meeting at which the Quarterly Compliance Report is reviewed by the Compliance Plan Committee will reflect the results of such review.
2. The Compliance Officer will prepare an Annual Compliance Report and the Compliance Plan Committee will review the report before the Compliance Officer provides the report to the Board of Directors for approval.
3. The Compliance Officer will provide the approved Annual Compliance Report to the AUC within 90 days following the end of each calendar year.
4. Any non-compliance will be reported to the AUC in accordance with AUC Rule 030.

### **34.0 Information about Complaints**

**Policy: ATCO Energy will give notice to the public that complaints about contraventions of the Regulation or the plan may be made to the AUC or the Market Surveillance Administrator.**



### **Mechanisms**

1. The Compliance Officer will provide the notice to the AUC for approval prior to the publication of the notice.
2. Annually, the Compliance Officer will ensure the notice is available at [www.atcoenergy.com](http://www.atcoenergy.com).

### **35.0 Retained for Numbering Consistency**

### **36.0 Retained for Numbering Consistency**

## **Division 2 Varying Arrangements**

### **37.0 Retained for Numbering Consistency**

### **38.0 Emergency Exceptions**

**Policy:** Any action taken by ATCO Energy in response to an emergency that threatens public safety, the safety of officers, employees, contractors or agents, does not contravene the Regulation or the Compliance Plan.

### **Mechanisms**

1. In the event of an emergency, the Compliance Officer will record an emergency action that would otherwise contravene the Regulation or the Compliance Plan and report the emergency action and the expected compliance impact to the AUC as appropriate and to the Compliance Plan Committee.
2. Any emergency exceptions will be reported in quarterly compliance reports and documented in the minutes of quarterly Compliance Plan Committee meetings.

## **Division 3 Compliance Audit**

### **39.0 Retained for Numbering Consistency**



#### **40.0 Audit**

**Policy:** ATCO Energy will give the auditor access to any information required to conduct the audit and will reimburse the AUC for the auditor's costs and expenses in accordance with AUC Rule 030.

#### **Mechanisms**

1. The Compliance Officer will permit sufficient access to records, and information systems for the auditor to perform the required audit.

#### **41.0 Retained for Numbering Consistency**

### **Division 4 Investigations**

#### **42.0 Retained for Numbering Consistency**

#### **43.0 Retained for Numbering Consistency**

#### **44.0 Retained for Numbering Consistency**

### **Part 5 Transitional Provisions, Repeal and Coming into Force**

#### **45.0 Retained for Numbering Consistency**

#### **46.0 Retained for Numbering Consistency**

#### **47.0 Retained for Numbering Consistency**

#### **48.0 Retained for Numbering Consistency**

#### **49.0 Retained for Numbering Consistency**

#### **50.0 Retained for Numbering Consistency**



## **51.0 Coming into force**

**Policy:** The Compliance Plan will be effective on June 27, 2017 and remains effective until amended or revoked.

### **Mechanisms**

1. None required.