



GAS REGISTRY AND SWITCHING PERFORMANCE AUDIT MERCURY ENERGY

Date of audit: 10 to 24 June 2024

Report completed: 5 August 2024

Under the Gas (Switching Arrangements) Rules 2008 the Gas Industry Company commissioned Langford Consulting to undertake a performance audit of Mercury Energy Ltd. The purpose of the audit is to assess compliance with the rules and the systems and processes put in place to enable compliance.

Auditor Julie Langford

Executive Summary

Under the Gas (Switching Arrangements) Rules 2008 (the rules) the Gas Industry Company commissioned Langford Consulting to undertake a performance audit of Mercury Energy Ltd (Mercury).

The purpose of the audit is to:

- assess compliance with the rules
- assess the systems and processes put in place to enable compliance with the rules

The audit was conducted within the terms of reference supplied by the GIC and within the guideline note *Guideline note for rules 65 to 75: the commissioning and carrying out of performance audits and event audits, version 3.0*

(<http://www.gasindustry.co.nz/dmsdocument/2858>).

The summary of report findings shows that the Mercury control environment, for the fifteen areas evaluated, is “effective” for ten areas, “acceptable” for three, “needs improvement” for one and “ineffective” for one area. Nine areas were found to be compliant, 6 areas not compliant.

13 alleged breaches are made as a result of this audit.

Summary of breach allegations

All breach allegations are made under the Gas (Switching Arrangements) Rules 2008 unless otherwise stated.

Section	Participant	Summary of issue	Rules potentially breached
3	MEEN	The physical address for MEEN on the registry was out of date	10.1.1
7	MEEN and TRUS	Mercury doesn't have use of system agreements in place with Vector, Powerco or GasNet	65.2.3
8	MEEN	The process for entering parameters into the registry was to wait for the metering to be installed, which meant they were systematically late in entering parameters required under Part B of Schedule 1	54.1
8	TRUS	Out of a sample of 36 ICPs extracted from the maintenance breach history report, 11 were found to have had the parameters in Part B of Schedule 1 entered late	54.1
8	MEEN + TRUS	A complex scenario for 1 ICP was identified which involved a breach of r54.1 as well as a late status update to the registry by both MEEN and TRUS	54.1, 58.1, 61.1
9	TRUS	Out of a sample of 29 status updates taking more than 20 business days, 6 were judged to have failed the 'reasonable endeavours' and 'soon as practical' tests	58.1, 61.1
9	MEEN	Out of a sample of 10 MEEN status updates taking more than 20 business days all were judged to have failed the 'reasonable endeavours' and 'soon as practical' tests	58.1, 61.1
9	MEEN	All MEEN ICPs were reviewed for meters shown as "REMOVED" but a status of ACTC. 3 examples were found and further review determined the status required changing.	58.1
9	TRUS	Of a sample of 11 TRUS retailer events taking more than 20 business days in early 2024, 6 were judged to have failed the 'reasonable endeavours' and 'soon as practical' tests.	58.1
9	MEEN	10 MEEN retailer events taking more than 20 business days were reviewed and 1 of the 10 was judged to have circumstances that failed the 'reasonable endeavours' and 'as soon as practical' tests.	58.1
11.1	MEEN	MEEN systematically initiated GNTs on the first day of supply for all future dated contracts. Out of a sample of 20 MEEN GNTs reviewed, 6 were sent more than 2 business days after entering into a contract with the consumer.	66.1
11.4	MEEN	The MEEN process for creating GTN's was picking up the	72.2

		last read date and reporting it as the 'last actual read date' even if the last read was not actual	
11.4	TRUS	A review of TRUS GTNs established three with inaccuracies, out of a sample of 14.	72.2

Summary of report findings

Issue	Section	Control Rating (refer to appendix 1 for definitions)	Compliance Rating	Comments
Participant registration information	3	Acceptable	Not Compliant	The MEEN address was out of date
Obligation to act reasonably	4	Effective	Compliant	No examples of acting unreasonably were found
Obligation to use registry software competently	5	Effective	Compliant	No examples of using software incompetently were found
ICP identifier on invoice	6	Effective	Compliant	The ICP identifier is on MEEN and TRUS invoices
Use of system agreements	7	Ineffective	Not Compliant	Mercury doesn't have agreements in place with Vector, Powerco or GasNet
Uplift of READY ICP	8	Needs improvement	Not Compliant	MEEN was found to have had a systematic problem as they waited for meters to be installed before entering parameters into the registry Out of a sample of 36 TRUS ICPs 11 were found to have had the parameters in Part B of Schedule 1 entered late.
Maintenance of ICP information in registry	9	Acceptable	Not Compliant	Sample testing found slow status and retailer updates for both TRUS and MEEN and instances of incorrect MEEN statuses
Resolving discrepancies	10	Effective	Compliant	Mercury systems were well aligned with the registry
Initiation of consumer switch/switching notice	11.1	Effective	Not Compliant	MEEN initiated GNTs on the first day of supply for all future dated contracts resulting in systematically late GNTs. TRUS GNT systems were compliant. As these are the processes being used going forwards this section has been given an overall

				rating of effective
Response to a gas switching notice	11.2	Effective	Compliant	No issues were found
Gas acceptance notice	11.3	Effective	Compliant	No issues were found with this process
Gas transfer notice	11.4	Acceptable	Not Compliant	The MEEN process for creating GTN's was picking up the last read date and reporting it as the 'last actual read date' even if the last read was not actual A review of TRUS GTNs established three with inaccuracies, out of a sample of 14.
Accuracy of switch readings	11.5	Effective	Compliant	No issues found
Gas switching withdrawal	11.6	Effective	Compliant	No issues found with this process
Switch reading negotiation	11.7	Effective	Compliant	The process appears to be working as it should.

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1. Introduction

Under the Gas (Switching Arrangements) Rules 2008 (the rules) the Gas Industry Company (GIC) commissioned Langford Consulting to undertake a performance audit of Mercury Energy Ltd (Mercury). The audit was commissioned under rule 88 and was conducted within terms of reference prepared by GIC.

The engagement included Teams meetings with Mercury staff between 10 and 24 June 2024.

The purpose of the audit is to:

- assess compliance with the rules
- assess the systems and processes put in place to enable compliance with the rules

The audit was undertaken in parallel with a performance report under the Gas (Downstream Reconciliation) Rules 2008 which is reported on separately.

In preparing the report, the auditor used the processes set out in the guideline note issued on 1 June 2013: *Guideline note for rules 65 to 75: the commissioning and carrying out of performance audits and event audits, version 3.0* (<http://www.gasindustry.co.nz/dmsdocument/2858>).

2. General Compliance

In May 2022 Mercury acquired Trustpower's retail business. The scope of this audit includes both retailer codes (MEEN and TRUS) from the date of their last audits.

Mercury made the decision to use the Trustpower systems and processes going forwards. Since 28 July 2023 the MEEN ICPs have been transferred to the TRUS code as a switch in staggered batches. They were also transferred to the TRUS GTV system at the same time.

Analysis has been conducted to ascertain compliance under both codes since the last audits using reports and data for both codes, but the emphasis of the audit has been on the Trustpower systems and processes as these will be the processes going forwards.

As of 11 April 2024, when the registry reports were pulled, there were 1,239 MEEN ICPs that haven't yet been transferred and weren't decommissioned. Of these 71 were active.

2.1 Summary of Previous Audit

At the time of the last audit Mercury and Trustpower were separate entities. There are therefore two previous audits, the Mercury one undertaken in November 2020 and the Trustpower audit done in June 2020, both undertaken by Veritek Ltd.

In the Mercury audit 11 out of 14 areas were found to be compliant, 3 alleged breaches were made and 3 recommendations were made.

In the Trustpower audit 8 of the 14 areas were found to be compliant, with 7 alleged breaches and 4 recommendations made.

Mercury were asked to provide an update on the issues raised in the last audit. They provided the following:

Section	Recommendation TRUS	Status
6	I recommend the GTV issue preventing automated loading of the registry when TRUS is not the proposed retailer is resolved.	Adopted and resolved in 2020.
6	Investigate the reasons for delayed resolution of discrepancies once they have been discovered.	Adopted and resolved in 2020.
9.1	Investigate the cause of delayed notification between departments leading to delayed sending of GNT files.	Adopted and resolved in 2020.
9.4	Review the annualised consumption calculation in GTV to ensure accuracy.	Adopted and resolved in 2020.
Section	Recommendation MEEN	Status
6	I recommend Mercury periodically analyses all ICPs at Ready for more than six months to identify ICPs which can be decommissioned, or ICPs which should be ACTC. Specific attention should be paid to ICPs at Ready with metering recorded in the registry.	N/A – Mercury is in the process of retiring SAP
9.3	Review the use of GAN acceptance codes to ensure accuracy.	N/A – Mercury is in the process of retiring SAP
9.4	Review the annualised consumption calculation in SAP to ensure accuracy.	N/A – Mercury is in the process of retiring SAP

2.2 Switch Breach Report

TRUS has received 8 alleged breaches under the Switching rules since the last audit, all alleged by Jade. Seven had 1 underlying breach, one had 4 underlying breaches. The rules allegedly breached were:

- r70.2 (re GAN switch dates)
- r69.2 (not responding to a switching notice within 10 business days)
- r81.1 (not responding to a switch read renegotiation request within 5 business days).

MEEN has received 13 alleged breaches since their last audit. Two were alleged by Langford Consulting, the rest by Jade. There were a total of 38 underlying breaches. The rules allegedly breached were:

- r81.1 (not responding to a switch read renegotiation request within 5 business days)
- r70.2 (re GAN switch dates)
- r58.1 (maintaining accurate information in the registry)
- r72.2 (switching dates/readings)
- r78.1 (not giving a switching withdrawal response within 5 business days)
- r69.2 (not responding to a switching notice within 10 business days)

For both MEEN and TRUS, those that had been determined by the Market Administrator as of the date of this audit had been determined as not material.

2.3 Provision of information to the Auditor (rule 91)

In conducting this audit, the auditor may request any information from Mercury, the industry body and any registry participant.

Information was provided by Mercury in a timely manner in accordance with this rule.

3. Participant registration information (rules 7 and 10)

The participant registry information was reviewed. For MEEN the last update had taken place 3 April 2017. The phone number and email address were confirmed as current, but the address was out of date.

For TRUS the registry information was last updated 2 May 2022 and correctly reflected Mercury as the company name, the phone, email and address were also up to date. The email address was still a Trustpower address, but it was still live and being auto forwarded to Mercury, so was therefore compliant. It is however suggested it should be updated to a Mercury address.

Alleged Breach

Out of date address - MEEN		
Non-compliance	Description	
Report section: 3 Rule: 10.1.1 From: After 3 April 2017 To: Date of the audit	Audit history: Yes Controls: Acceptable Impact: Insignificant	The physical address for MEEN on the registry was out of date
Remedial action rating	Remedial timeframe	Remedial comment
Completed	June 2024	Address has now been updated.
Audited party comment		
The circumstances of the matters outlined in the breach notice.	We had failed to update Mercury's physical address in the gas Registry.	
Whether or not the participant admits or disputes that it is in breach.	We acknowledge that we have breached.	
Estimate of the impact of the breaches (where admitted).	Little to no impact.	
What steps or processes were in place to prevent the breaches?	We endeavoured to ensure that all relevant areas were updated regarding address details however unfortunately this area was missed.	
What steps have been taken to prevent recurrence?	Change of physical address for the company is a rare occurrence, we have prompts to ensure that various company details are still current on an annual basis and we have now ensured that we have the Gas Registry covered by these checks.	

4. Obligation to act reasonably (rule 34)

No examples of Mercury acting unreasonably were found.

5. Obligation to use registry software competently (rule 35)

No examples of Mercury using registry software incompetently were found.

6. ICP identifier on invoice (rule 36)

Examples of three Mercury invoices were viewed, one for MEEN, one for TRUS TOU and one for TRUS non-TOU. All three showed accurate ICP numbers.

7. Use of system agreements (rule 65.2.3)

The rules require that before initiating a switch a retailer must be party to a valid subsisting agreement with the owner of the distribution system to which the consumer installation is connected.

At the last audit the existence of use of system agreement was not demonstrated by MEEN, and TRUS were noted as not having an agreement in place with First Gas, they were relying on the novation of historical contracts.

When asked for a current update of the status of Mercury with the current gas distributors, Mercury commented that, while they operate in agreement with the gas distributors under their terms by default, they currently only have a signed agreement with First Gas, dated February 2024. Signing agreements with the other networks is being pursued.

Alleged Breach

Use of System Agreements MEEN and TRUS		
Non-compliance	Description	
Report section: 7 Rule: 65.2.3 From: Continuous since the date of the last audit in 2020 To: Current	Audit history: N/A Controls: Ineffective Impact: Insignificant	Mercury doesn't have use of system agreements in place with Vector, Powerco or GasNet Impact has been categorised as insignificant as the parties are operating cooperatively but the potential impact is major if a dispute were to occur between the parties.
Remedial action rating	Remedial timeframe	Remedial comment
In progress	Ongoing	We will work with the remaining distributors to have signed use of systems agreements in place. GasNet have taken first steps on a consultation and we have started the discussion with Vector.
Audited party comment		
The circumstances of the matters outlined in the breach notice.	We do not have use of system agreements in place with Vector, Powerco or GasNet.	

Whether or not the participant admits or disputes that it is in breach.	We acknowledge that we have breached.
Estimate of the impact of the breaches (where admitted).	Little to no impact.
What steps or processes were in place to prevent the breaches?	N/A
What steps have been taken to prevent recurrence?	N/A

8. Uplift of READY ICP (rule 54)

Mercury/Trustpower are retailer for 4,588 ICPs created since 1 January 2021.

This audit was completed alongside another audit under the Gas (Downstream Reconciliation) Rules 2008 which reports on the analysis of the new connections process with respect to those rules and the general new connections process. This is therefore not repeated here.

To comply with rule 54, it is necessary for a retailer, once the ICP status is changed to READY by the distributor, to enter registry ICP parameters, including ICP status and valid connection status, within 2 business days of entering a contract to supply with the consumer.

The Maintenance Breach History Report (RET breaches) was examined for input dates from January 2021 onwards. This shows the ICPs that were not updated by the retailer within 2 business days.

But this on its own is not sufficient to establish a breach as it is necessary to also consider the date the contract was entered into, which is not recorded on the registry. Mercury were asked to supply the dates that the contracts were entered into for a sample of these possible breaches.

A sample of MEEN Ready ICPs, extracted from the maintenance breach history report, was reviewed. Only 4 were reviewed in detail as they all showed the same problem, which was a systematic MEEN process issue. All the ICPs viewed were a breach of rule 54.1. The MEEN process was to miss the GNM stage, wait for the metering to be done and go straight to ACTC.

The MEEN process for new ICPs had a systematic problem whereby ICP parameters weren't entered for Ready ICPs within 2 business days of entering a contract with the customer. The process was to wait until the metering was done.

Alleged Breach

Uplift of ready ICPs - MEEN		
Non-compliance	Description	
Report section: 8 Rule: 54.1 From: The last audit To: 2023 migration	Audit history: Yes Controls: Ineffective Impact: Minor	The MEEN process for entering parameters into the registry was to wait for the metering to be installed, which meant they were systematically late in entering parameters required under Part B of Schedule 1 There is no remedial action as MEEN no longer pick up new ICPs.
Remedial action rating	Remedial timeframe	Remedial comment
No action	N/A	Unless there are exceptional circumstances we are not switching any ICPs to the MEEN code and SAP is planned to be retired by end of 2024. Going forward all switches will be on TRUS/GTV for which the process is compliant.
Audited party comment		
The circumstances of the matters outlined in the breach notice.	The MEEN process for entering ICP parameters for new ICPs was guided by when metering was installed rather than when entering into a contract with the customer.	
Whether or not the participant admits or disputes that it is in breach.	We acknowledge that we have breached.	
Estimate of the impact of the breaches (where admitted).	Little to no impact.	
What steps or processes were in place to prevent the breaches?	None, as we had misinterpreted our process as compliant.	
What steps have been taken to prevent recurrence?	As noted above, unless there are exceptional circumstances we are not switching any ICPs to the MEEN code and SAP is planned to be retired by end of 2024. Going forward all switches will be on TRUS/GTV for which the process is compliant.	

See appendix 4 for alleged breach detail

A sample of 36 TRUS Ready ICPs extracted from the maintenance breach history report were reviewed. 11 were judged to have been late. It was noted TRUS investigate all GNM breaches to improve processes.

Alleged Breach

Uplift of ready ICPs TRUS		
Non-compliance	Description	
Report section: 8 Rule: 54.1 From: The last audit To: Current	Audit history: Yes Controls: Needs Improvement Impact: Minor	A sample of 36 ICPs from the maintenance breach history report were reviewed for compliance with the requirement to enter parameters into the registry within 2 business days of entering into a contract with the customer, for ICPs made READY. 11 were found to have had the parameters entered late.
Remedial action rating	Remedial timeframe	Remedial comment
In progress	July/August 2024	We will provide refresher training and review our process to try and minimise recurrence.
Audited party comment		
The circumstances of the matters outlined in the breach notice.	Some instances of parameters being entered late.	
Whether or not the participant admits or disputes that it is in breach.	We acknowledge that we have breached.	
Estimate of the impact of the breaches (where admitted).	Little to no impact.	
What steps or processes were in place to prevent the breaches?	We have reporting that is checked weekly to identify and remedy these.	
What steps have been taken to prevent recurrence?	Having had this issue highlighted by the audit we will provide refresher training and review our process to try and minimise recurrence.	

See appendix 4 for alleged breach detail

As a part of this review an ICP with a particularly complex history was identified, that crossed over both the MEEN and TRUS codes. Mercury investigated the circumstances and reported as follows:

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ICP was originally loaded to Gas registry with MEEN as the proposed Retailer in Aug 2021. We never received the paperwork for the meter install in 2021, and in the clean-up of data in SAP prior to migration it was picked up. Unfortunately, SAP doesn't have any alerts sent when a connection has been completed and details have been loaded to the registry. The Gas Registry was then updated to reflect TRUS as the proposed retailer, there was a further delay as the ICP was then loaded into GTV by a CEA rather than a member of the New

Connections team so it didn't show on reporting that we have that looks at where TRUS is the proposed retailer but we don't have the ICP loaded in GTV.

When this was picked up the New Connections team contacted the customer, registered and added all of the details including the GNM and then GASC statuses which was the cause for the delay.

The initial problem of a connection not being completed won't arise in the future. SAP is being discontinued and GTV has controls in place. The second part of the scenario will also be addressed as Mercury are looking into reporting for where someone other than the New Connections team has registered a new connection ICP to prevent the second part of the scenario occurring.

Alleged Breach

Late entry of parameters and late status update – MEEN and TRUS		
Non-compliance	Description	
Report section: 8 Rule: 54.1, 58.1, 61.1 From: 25 August 2021 To: 27 March 2024	Audit history: Yes Controls: Needs Improvement Impact: Minor	A complex scenario for 1 ICP was identified which involved a breach of r54.1 as well as a late status update to the registry by both MEEN and TRUS Mercury are investigating reporting to identify new connections registered by colleagues outside of the New Connections team to prevent this scenario
Remedial action rating	Remedial timeframe	Remedial comment
No action	March 2024	MEEN/SAP did not have reporting to alert for this scenario. Unless there is exceptional circumstances we are not allowing new connections on the MEEN code, SAP is planned to be retired by end of 2024. Going forward new connections will be on TRUS/GTV and we have reporting for this scenario so will not be a recurring issue.
Audited party comment		
The circumstances of the matters outlined in the breach notice.	The issue initially arose in August 2021 when the ICP was loaded in the Registry with MEEN as the proposed retailer. Mercury didn't receive paperwork and MEEN/SAP did not have reporting to alert for this scenario. When the Registry was updated to TRUS after an initial delay (more info below) we made progress and were able to get a reading in March 2024 (with washup going back to May 2023).	
Whether or not the participant admits or disputes that it is in	We acknowledge that we have breached.	

breach.	
Estimate of the impact of the breaches (where admitted).	Little to no impact.
What steps or processes were in place to prevent the breaches?	As noted MEEN/SAP did not have reporting to alert for this scenario. While TRUS/GTV does, further delay was caused when the Registry was updated to TRUS as the ICP was then loaded into GTV by a CEA rather than a member of the New Connections team so it didn't show on reporting that we have that identifies that TRUS is the proposed retailer but we don't have the ICP loaded in GTV.
What steps have been taken to prevent recurrence?	We are currently investigating creating reporting that will alert when non-New Connections staff have registered a New Connection ICP to avoid this in the future.

Mercury also described to the auditor their process for reconnections and disconnections. For MEEN the customer makes contact requesting a reconnection and the team manually change the status by logging on to the registry and manually applying a reconnection fee. On the TRUS side the agent logs in to GTV, dispatches a team via Jobtrack, which initiates the Electrix process. This is automatically tracked through Jobtrack, including the last steps which are to update GTV and the registry.

Disconnects for MEEN are created in SAP, this is put in an email which is sent one business day prior to the disconnect date. Electrix reply by sending an Excel with the relevant information including a final read which is then handled manually by Mercury in SAP. On the TRUS side when a vacancy or arrears prompt a disconnect a job is initiated in Jobtrack, the job is dispatched to Electrix who complete the work and close it out in Jobtrack, which then updates GTC and the registry.

Jobtrack creates 'overdue' job reports which allows Mercury staff to monitor Electrix work.

9. Maintenance of ICP information in the registry (rules 58 to 61)

Retailers must use "reasonable endeavours" to maintain current and accurate information in the registry (r58) and, if a responsible retailer becomes aware that information is incorrect or requires updating, they must correct or update the information "as soon as practicable" (r61).

An analysis of the MEEN and TRUS participant status events was undertaken to see how promptly the registry was being updated. The rules do not define a specific period. The data has been assessed against a "two-tiered" target of 90% within 5 business days and 100% within 20 business days.

The event detail report was examined for events from the start of 2021 to check the timeliness of all status event changes. The table below shows the results of this examination.

Status Updates MEEN	Total ICPs	Update greater than 5 business days	Update greater than 20 business days
ACTC	12,251	3,605	1,138
ACTV	8,650	577	239
INACT	3,238	282	81
INACP	627	486	247
TOTAL	24,766	20%	7%

Status Updates TRUS	Total ICPs	Update greater than 5 business days	Update greater than 20 business days
ACTC	13,114	2,719	706
ACTV	15,182	1,779	507
INACT	5,417	246	87
INACP	371	149	59
TOTAL	34,085	14%	4%

Examples of status updates taking more than 20 business days were reviewed.

Out of the 29 TRUS examples reviewed, 6 were judged to have been managed in such a way that failed the test of TRUS having made 'reasonable endeavours' and 'as soon as practical' tests.

Alleged Breach

Late status updates - TRUS		
Non-compliance	Description	
Report section: 9 Rule: 58.1, 61.1 From: April 2024 To: April 2024	Audit history: Yes Controls: Acceptable Impact: Minor	A sample of 29 TRUS status updates taking more than 20 business days were reviewed. They were all recent examples taken from updates completed in April 2024. 6 were judged to have failed the 'reasonable endeavours' and 'soon as practical' tests
Remedial action rating	Remedial timeframe	Remedial comment
In progress	July/August 2024	We will provide refresher training and review our process to try and minimise recurrence.
Audited party comment		
The circumstances of the matters outlined in the breach notice.	Some instances of late status updates.	
Whether or not the participant admits or disputes that it is in breach.	We acknowledge that we have breached.	
Estimate of the impact of the breaches (where admitted).	Little to no impact.	
What steps or processes were in place to prevent the breaches?	We have reporting that is checked weekly to identify and remedy these.	
What steps have been taken to prevent recurrence?	Having had this issue highlighted by the audit we will provide refresher training and review our process to try and minimise recurrence.	

See appendix 4 for alleged breach detail

Out of the 10 MEEN examples of status updates taking more than 20 business days reviewed, all 10 were found to have circumstances such that they were judged to have failed the 'reasonable endeavours' and 'as soon as practical' tests. This high failure rate was likely related to the sample being taken from April 2024, when MEEN would have been data cleansing ICPs for migration.

Alleged Breach

Late status updates - MEEN		
Non-compliance	Description	
Report section: 9 Rule: 58.1, 61.1 From: April 2024 To: April 2024	Audit history: Yes Controls: Needs improvement Impact: Minor	A sample of 10 MEEN status updates taking more than 20 business days were reviewed. They were all recent examples taken from updates completed in April 2024. All were judged to have failed the 'reasonable endeavours' and 'soon as practical' tests No action is suggested as MEEN ICPs are being migrated to TRUS.
Remedial action rating	Remedial timeframe	Remedial comment
No action	N/A	We have migrated the majority of our Gas ICPs from MEEN/SAP to TRUS/GTV and SAP is planned to be retired by end of 2024.
Audited party comment		
The circumstances of the matters outlined in the breach notice.	Some instances of late status updates.	
Whether or not the participant admits or disputes that it is in breach.	We acknowledge that we have breached.	
Estimate of the impact of the breaches (where admitted).	Little to no impact.	
What steps or processes were in place to prevent the breaches?	Reporting was in place to prevent late updates and remedy them if identified.	
What steps have been taken to prevent recurrence?	We have migrated the majority of our Gas ICPs from MEEN/SAP to TRUS/GTV and SAP is planned to be retired by end of 2024.	

See appendix 4 for alleged breach detail

The auditor reviewed the registry files for instances of the meter showing as "REMOVED" but a status of ACTC. These were then discussed with Mercury. Three MEEN ICPs were found and it was determined the status was in fact incorrect and required updating. No examples were found for TRUS.

Alleged Breach

Incorrect status - MEEN		
Non-compliance	Description	
Report section: 9 Rule: 58.1 From: April 2024 To: April 2024	Audit history: Yes Controls: Acceptable Impact: Minor	All MEEN ICPs were reviewed for meters shown as "REMOVED" but a status of ACTC. 3 examples were found and further review determined the status required changing. No action suggested as MEEN ICPs are being migrated to TRUS
Remedial action rating	Remedial timeframe	Remedial comment
No action	No action	No action
Audited party comment		
The circumstances of the matters outlined in the breach notice.	3 ICPs with meters showing as 'REMOVED' in the Registry with incorrect status.	
Whether or not the participant admits or disputes that it is in breach.	We acknowledge that we have breached.	
Estimate of the impact of the breaches (where admitted).	Little to no impact.	
What steps or processes were in place to prevent the breaches?	Reporting in place however these were historical and not picked up.	
What steps have been taken to prevent recurrence?	Unless there are exceptional circumstances we are not switching any ICPs to the MEEN code and SAP is planned to be retired by end of 2024. Going forward all switches will be on TRUS/GTV for which the process is compliant.	

See appendix 4 for alleged breach detail

The timeliness of Retailer events from the start of 2021 was also reviewed. For MEEN instances undertaken from 28 July 2023 were excluded as this was dominated by actions relating to the transfer of files to TRUS.

Examples of retailer events taking more than 20 business days were reviewed.

11 TRUS retailer events taking more than 20 business days were reviewed and 6 were judged to have circumstances that failed the 'reasonable endeavours' and 'as soon as practical' tests.

Alleged Breach

Slow retailer updates - TRUS		
Non-compliance	Description	
Report section: 9 Rule: 58.1 From: February 2024 To: April 2024	Audit history: Yes Controls: Acceptable Impact: Minor	Of a sample of 11 TRUS retailer events taking more than 20 business days in early 2024, 6 were judged to have failed the 'reasonable endeavours' and 'soon as practical' tests
Remedial action rating	Remedial timeframe	Remedial comment
In progress	Ongoing	We have taken learning from these instances highlighted during the audit and will endeavour to resolve similar scenarios as soon as practical in future.
Audited party comment		
The circumstances of the matters outlined in the breach notice.	Instances of retailer events outside of the 20 business day timeframe found to have not met standards for reasonable endeavours and soon as practical criteria.	
Whether or not the participant admits or disputes that it is in breach.	We acknowledge that we have breached.	
Estimate of the impact of the breaches (where admitted).	Little to no impact.	
What steps or processes were in place to prevent the breaches?	We have reporting in place but have taken learning from these instances highlighted during the audit and will endeavour to resolve similar scenarios as soon as practical in future.	
What steps have been taken to prevent recurrence?	As above.	

See appendix 4 for alleged breach detail

10 MEEN retailer events taking more than 20 business days were reviewed and 1 of the 10 was judged to have circumstances that failed the 'reasonable endeavours' and 'as soon as practical' tests.

Alleged Breach

Slow retailer update - MEEN		
Non-compliance	Description	
Report section: 9 Rule: 58.1 From: February 2024 To: April 2024	Audit history: Yes Controls: Ineffective Impact: Minor	10 MEEN retailer events taking more than 20 business days were reviewed and 1 of the 10 was judged to have circumstances that failed the 'reasonable endeavours' and 'as soon as practical' tests. No remedial action is proposed as MEEN ICPs are being migrated to TRUS
Remedial action rating	Remedial timeframe	Remedial comment
No action	No action	No action
Audited party comment		
The circumstances of the matters outlined in the breach notice.	Instances of retailer events outside of the 20 business day timeframe found to have not met standards for reasonable endeavours and soon as practical criteria.	
Whether or not the participant admits or disputes that it is in breach.	We acknowledge that we have breached.	
Estimate of the impact of the breaches (where admitted).	Little to no impact.	
What steps or processes were in place to prevent the breaches?	Unless there are exceptional circumstances we are not switching any ICPs to the MEEN code and SAP is planned to be retired by end of 2024. Going forward all switches will be on TRUS/GTV for which the process is compliant.	
What steps have been taken to prevent recurrence?	As above.	

See appendix 4 for alleged breach detail

As a retailer Mercury is responsible for maintaining the profile code, allocation group and meter owner fields. The profile code used was GGRP for all ICPs, both MEEN and TRUS, except for 7 TRUS ICPs which were XTOU, of which one was DECR.

The profile code entries were compared with other fields (TOU meter; telemetry owner; allocation group) to confirm they were consistent. No issues were found.

The maintenance of the allocation group field is discussed in the associated Downstream Reconciliation audit report.

10. Resolving discrepancies (rule 62.1)

Both the MEEN SAP system and the TRUS GTV system push/pull updates to/from the registry automatically. Also, both MEEN and TRUS have a suite of discrepancy reports which are routinely run and worked every business day.

The auditor reviewed the current lists which only had a handful of entries, evidencing that these discrepancy lists were routinely worked and didn't currently have any backlog.

There was an issue found with the way the allocation group reporting was being worked, this is discussed in the associated Downstream Reconciliation report.

11. Switching

11.1 Initiation of consumer switch / switching notice (rules 65 to 67)

The processes for the initiation of a switch were reviewed for compliance with the requirements to be sent within 2 business days of entering a contract to supply gas to the consumer by reviewing a sample of GNTs (notice to transfers). (r66.1)

TRUS had initiated 17,725 GNTs since the start of 2021 (excluding July 2023 onwards when they started transferring ICPs from MEEN), while MEEN had initiated 22,554.

When TRUS initiate a signup either directly or indirectly (via website or through the sales team) a Service Order (SO) is created which initiates and records all the steps needed. The GNT is automatically generated and the GNT and received GAN are attached to the SO. Human intervention only occurs for exceptions, for example for an invalid switch date or where a switch is already in progress.

A sample of TRUS GNTs were reviewed to see if any had been initiated late (i.e. more than 2 business days after entering into the contract). No issues arose, it could be seen GNTs were being automatically generated by the system at the time the contract was entered into.

A sample of MEEN GNTs were reviewed to see if they had been initiated within 2 business days of entering into a contract. It was quickly established that the MEEN process was to initiate a GNT on the first day of supply for future dated contracts. This aligns with their electricity processes and MEEN hadn't been appreciated there was a different rule for gas.

Alleged Breach

Late initiation of a switch - MEEN		
Non-compliance	Description	
Report section: 11 Rule: 66.1 From: Last audit To: Migration	Audit history: Yes Controls: Ineffective Impact: Minor	MEEN systematically initiated GNTs on the first day of supply for all future dated contracts. Out of a sample of 20 MEEN GNTs reviewed, 5 were sent more than 2 business days after entering into a contract with the consumer. As MEEN are no longer initiating switches no remediation action is required
Remedial action rating	Remedial timeframe	Remedial comment
No action	No action	No action
Audited party comment		
The circumstances of the matters outlined in the breach notice.	MEEN GNTs were initiated on the first day of supply for future dated contracts rather than within 2 business days of entering into a contract. This appears to be due to a misinterpretation of the rules. As noted SAP is being retired by end of 2024 and the TRUS process follows the correct interpretation.	
Whether or not the participant admits or disputes that it is in breach.	We acknowledge that we have breached.	
Estimate of the impact of the breaches (where admitted).	Little to no impact.	
What steps or processes were in place to prevent the breaches?	Unless there are exceptional circumstances we are not switching any ICPs to the MEEN code and SAP is planned to be retired by end of 2024. Going forward all switches will be on TRUS/GTV for which the process is compliant.	
What steps have been taken to prevent recurrence?	As above.	

See appendix 4 for alleged breach detail

All GNTs for switch type S and SM were reviewed for compliance with r67.3 and 67.3A to check they weren't sent more than 10 business days prior to the switch date. No instances of a breach were found for MEEN, which was consistent with the process they explained of sending GNTs for future dated switches on the day supply is to commence.

The initial analysis done by the auditor found a number of potential examples of TRUS ICPs that could have been initiated early as they were more than 17 days ahead, but these were further examined in detail by the auditor and all were found to cross multiple weekend/statutory days such that all complied with the 10 business day rule. This was a good test of a process

improvement implemented as a result of a prior audit where TRUS had some alleged breaches of this rule.

All GNTs for switch type S were reviewed for compliance with r67.3 to ensure switch dates were not being backdated. No breaches were found.

11.2 Response to a gas switching notice (rules 69 to 75)

TRUS has received 7 alleged breaches relating to a response to a gas switching notice, since the last audit. There were a total of 10 underlying breaches.

MEEN has received 5 alleged breaches relating to a response to a gas switching notice, since their last audit. There were a total of 12 underlying breaches.

For both MEEN and TRUS, those that had been determined by the Market Administrator as of the date of this audit had been determined as not material.

Given the number of switches done by MEEN and TRUS this is considered a modest number of breaches.

11.3 Gas acceptance notice (rule 70)

The GANs (acceptance notices) initiated by MEEN and TRUS were reviewed for compliance with the switch date rules in r70.2 and r72.2

A sample of TRUS GANs were reviewed. No issues were found with either the requirement to respond within 2 business days or the validity of the switch date.

A small sample of MEEN GANs from prior to the migration were also reviewed, no issues arose.

11.4 Gas transfer notice (rule 72)

A review of MEEN GTNs established a system error. The system was picking up the last read date and reporting as the 'last actual read date' even if the last read was not actual.

Alleged Breach

Incorrect GTNs - MEEN		
Non-compliance	Description	
Report section: 11.4 Rule: 72.2 From: Last audit To: Migration	Audit history: Yes Controls: Ineffective Impact: Minor	The MEEN process for creating GTN's was picking up the last read date and reporting it as the 'last actual read date' even if the last read was not actual As MEEN is no longer switching in ICPs no remedial action is required
Remedial action rating	Remedial timeframe	Remedial comment
No action	No action	No action
Audited party comment		
The circumstances of the matters outlined in the breach notice.	Appears to have been a system error where for MEEN GTNs the last read was being reported as an actual reading regardless of whether it was an actual or an estimate.	
Whether or not the participant admits or disputes that it is in breach.	We acknowledge that we have breached.	
Estimate of the impact of the breaches (where admitted).	Little to no impact.	
What steps or processes were in place to prevent the breaches?	Unless there are exceptional circumstances we are not switching any ICPs to the MEEN code and SAP is planned to be retired by end of 2024. Going forward all switches will be on TRUS/GTV for which the process is compliant.	
What steps have been taken to prevent recurrence?	As above.	

See appendix 4 for alleged breach detail

A review of TRUS GTNs established three with inaccuracies, out of a sample of 14.

Alleged Breach

Incorrect GTNs - TRUS		
Non-compliance	Description	
Report section: 11.4 Rule: 72.2 From: Last audit To: Current	Audit history: Yes Controls: Acceptable Impact: Minor	A review of TRUS GTNs established three with inaccuracies, out of a sample of 14.
Remedial action rating	Remedial timeframe	Remedial comment
In progress	Ongoing	We have taken learning from these instances highlighted during the audit and will endeavour to resolve similar scenarios as soon as practical in future.
Audited party comment		
The circumstances of the matters outlined in the breach notice.	Some inaccuracies found for TRUS GTNs.	
Whether or not the participant admits or disputes that it is in breach.	We acknowledge that we have breached.	
Estimate of the impact of the breaches (where admitted).	Little to no impact.	
What steps or processes were in place to prevent the breaches?	These are mainly due to human error, we have taken learning from these instances highlighted during the audit and will endeavour to resolve similar scenarios as soon as practical in future.	
What steps have been taken to prevent recurrence?	As above.	

11.5 Accuracy of switch readings (rule 74)

The accuracy of switch readings was examined as a part of the activities detailed in section 11.4 above. There are no additional issues to report in this section.

11.6 Gas switching withdrawal (rule 74A, 75, 76, 78)

An analysis was undertaken of GNWs (switching withdrawal notices) to identify the number within each reason category. This was done for the audited participants as both the recipient of the GNW and as the initiator of the GNW and where Mercury was the old retailer and the new retailer. The results are shown in the tables below.

GNW (received by MEEN)

	CR	DF	IN	MI	UA	WP	WR	WS	Total
Old	410	71	1	37	74	218	1	988	1,800
New	518	123	NIL	3	1	200	NIL	9	854

GNW (initiated by MEEN)

	CR	DF	MI	UA	WP	WS	Total
Old	293	91	51	17	223	562	1,237
New	395	85	33	NIL	139	14	666

GNW (received by TRUS)

	CR	DF	IN	MI	UA	WP	WS	Total
Old	327	189	1	89	49	185	913	1,753
New	509	48	NIL	11	3	107	8	686

GNW (initiated by TRUS)

	CR	DF	MI	UA	WP	WS	Total
Old	466	109	45	40	381	865	1,906
New	982	401	34	8	227	7	1,659

It was noted by the auditor that a large proportion of the switching withdrawal notices received by both MEEN and TRUS were noted as WS (i.e. wrong switch type) and that if this problem was eradicated the number of switching withdrawal notices would drop dramatically. Mercury acknowledged they were well aware of this as an issue and had invested significant effort into staff training but hadn't managed to eradicate the issue.

No other issues were identified from the sample reviewed during the audit. The switching withdrawal process was operating as expected.

11.7 Switch reading negotiation (rule 79, 81)

There were 1,041 examples of TRUS initiating a GNC since the start of 2021, and 472 of TRUS receiving a GNC.

There were 1,000 examples of MEEN initiating a GNC since the start of 2021, and 1,195 of MEEN receiving a GNC.

A sample of GNCs were reviewed during the audit, no system issues were identified, the system appeared to be working as expected.

12. Bypass of distributor (rule 82)

Mercury is not a retailer on a bypass network so they have no responsibility under r82.

13. Breach Allegations

All breach allegations are made under the Gas (Switching Arrangements) Rules 2008 unless otherwise stated.

Section	Participant	Summary of issue	Rules potentially breached
3	MEEN	The physical address for MEEN on the registry was out of date	10.1.1
7	MEEN and TRUS	Mercury doesn't have use of system agreements in place with Vector, Powerco or GasNet	65.2.3
8	MEEN	The process for entering parameters into the registry was to wait for the metering to be installed, which meant they were systematically late in entering parameters required under Part B of Schedule 1	54.1
8	TRUS	Out of a sample of 36 ICPs extracted from the maintenance breach history report, 11 were found to have had the parameters in Part B of Schedule 1 entered late	54.1
8	MEEN + TRUS	A complex scenario for 1 ICP was identified which involved a breach of r54.1 as well as a late status update to the registry by both MEEN and TRUS	54.1, 58.1, 61.1
9	TRUS	Out of a sample of 29 status updates taking more than 20 business days, 6 were judged to have failed the 'reasonable endeavours' and 'soon as practical' tests	58.1,61.1
9	MEEN	Out of a sample of 10 MEEN status updates taking more than 20 business days all were judged to have failed the 'reasonable endeavours' and 'soon as practical' tests	58.1,61.1

9	MEEN	All MEEN ICPs were reviewed for meters shown as “REMOVED” but a status of ACTC. 3 examples were found and further review determined the status required changing.	58.1
9	TRUS	Of a sample of 11 TRUS retailer events taking more than 20 business days in early 2024, 6 were judged to have failed the ‘reasonable endeavours’ and ‘soon as practical’ tests.	58.1
9	MEEN	10 MEEN retailer events taking more than 20 business days were reviewed and 1 of the 10 was judged to have circumstances that failed the ‘reasonable endeavours’ and ‘as soon as practical’ tests.	58.1
11.1	MEEN	MEEN systematically initiated GTNs on the first day of supply for all future dated contracts. Out of a sample of 20 MEEN GTNs reviewed, 6 were sent more than 2 business days after entering into a contract with the consumer.	66.1
11.4	MEEN	The MEEN process for creating GTN’s was picking up the last read date and reporting it as the ‘last actual read date’ even if the last read was not actual	72.2
11.4	TRUS	A review of TRUS GTNs established three with inaccuracies, out of a sample of 14.	72.2

14. Conclusion

The audit shows that the Mercury control environment, for the fifteen areas evaluated, is “effective” for ten areas, “acceptable” for three, “needs improvement” for one and “ineffective” for one area. Nine areas were found to be compliant, 6 areas not compliant.

13 alleged breaches are made as a result of this audit.

Appendix 1 – Control rating definitions¹

Rating	Definition
Ineffective	<ul style="list-style-type: none"> • The design of controls <u>overall is ineffective</u> in addressing key causes and/or consequences. • Documentation and/or communication of the controls <u>does not exist</u> (e.g. policies, procedures, etc.). • The controls are <u>not in operation</u> or have not yet been implemented.
Needs improvement	<ul style="list-style-type: none"> • The design of controls <u>only partially</u> addresses key causes and/or consequences. • Documentation and/or communication of the controls (e.g. policies, procedures, etc.) are <u>incomplete, unclear, or inconsistent</u>. • The controls are <u>not operating consistently</u> and/or effectively and have not been implemented in full.
Acceptable	<ul style="list-style-type: none"> • The design of controls is <u>largely adequate and effective</u> in addressing key causes and/or consequences. • The controls (e.g. policies, procedures, etc.) <u>have been formally documented but not proactively communicated</u> to relevant stakeholders. • The controls are <u>largely operating in a satisfactory manner</u> and are providing some level of assurance.
Effective	<ul style="list-style-type: none"> • The design of controls is <u>adequate and effective</u> in addressing the key causes and/or consequences. • The controls (e.g. policies, procedures, etc.) have been <u>formally documented and proactively communicated</u> to relevant stakeholders. • The controls overall, are <u>operating effectively</u> so as to manage the risk.

¹ All relevant systems and processes in place

Appendix 2 – Impact rating definitions²

Rating	Definition
Insignificant	<ul style="list-style-type: none"> • A <u>small number of issues</u> with registry file timeliness and/or accuracy. <u>Negligible impact</u> on other participants or consumers. <u>Did not prevent</u> the process completing. • A <u>small number of issues</u> with the accuracy and/or timeliness of files to the Allocation Agent. Corrections <u>were</u> made by the interim allocation. A <u>small number of issues</u> not related to registry or allocation information.
Minor	<ul style="list-style-type: none"> • <u>Some issues</u> with registry file timeliness and/or accuracy. <u>Minor impact</u> on other participants or consumers. <u>Did not prevent</u> the process completing. • <u>Some issues</u> with the accuracy and/or timeliness of files to the Allocation Agent. Corrections <u>were</u> made by the interim allocation. A <u>small number of issues</u> not related to registry or allocation information.
Moderate	<ul style="list-style-type: none"> • A <u>moderate number of issues</u> with registry file timeliness and/or accuracy. <u>Moderate impact</u> on other participants or consumers. <u>Did prevent</u> some processes completing. • A <u>moderate number of issues</u> with the accuracy and/or timeliness of files to the Allocation Agent. Corrections <u>were not</u> made by the interim allocation. A <u>moderate number of issues</u> not related to registry or allocation information.
Major	<ul style="list-style-type: none"> • A <u>significant number of issues</u> with registry file timeliness and/or accuracy. <u>Major impact</u> on other participants or consumers. <u>Did prevent</u> some processes completing. • A <u>significant number of issues</u> with the accuracy and/or timeliness of files to the Allocation Agent. Corrections <u>were not</u> made by the interim allocation. A <u>significant number of issues</u> not related to registry or allocation information.

² These ratings are indicative and will be used as a guide only, to aid the Market Administrator’s assessment of alleged breaches.

Appendix 3 – Remedial rating definitions

Rating	Definition
Completed	The alleged breach and impact have been resolved. Systems and processes are now compliant.
In progress	Steps are being taken to resolve the alleged breach and impact and ensure systems and processes are compliant.
No action	Participant undertakes no action to resolve or address auditor controls or impact assessments for commercial reasons.

Appendix 4 – Alleged breach details

Section 8

Late entry of parameters into the registry MEEN		
Input Date	Event date	ICP
10/03/2023	2/03/2023	1002171131QT2E2
2/05/2023	22/04/2023	1002166167QT7E4
13/06/2023	1/06/2023	1001304682NGBDE
7/07/2023	30/06/2023	1002148893QTEFD

Late entry of parameters into the registry TRUS		
Input date	Event date	ICP
14/12/2021	5/11/2021	1000603466PG91B
3/03/2022	21/02/2022	1000604413PG569
13/12/2022	18/10/2022	1000610527PG4FE
23/02/2023	3/02/2023	1002173087QTB9B
22/03/2023	17/01/2023	1001304302NGB91
16/05/2023	26/02/2023	0000032755GNA84
16/11/2023	2/11/2023	1001305187NG833
12/03/2024	1/03/2024	1002193936QT118
26/03/2024	22/10/2021	1002147033QTF8F
14/11/2023	8/11/2023	1000615575PGB53
18/08/2023	11/08/2023	1000612575PGF33

Section 9

Late status updates - TRUS	
1000614659PG7BB	switched to TRUS, alt retailer hadn't updated to GAS, when it switched in took a while to work out that it was a new connection should have sent it back to alt
1000384611QT7A3	booked a reconnection, but a leak found, also a human error such that it wasn't reversed until April
0001746931QT140	customer registered but pending, got picked up and was 'livened' , some usage between customers that needed to be written off
1002038272QTCDD	reconnection job closed off incorrectly, manually corrected when picked up
1002169691QT01E	network nominated MEEN instead of TRUS, didn't change it until later, distributor a bit slower, TRUS a little bit slow getting in touch with customer, peculiar to migratre
1002169693QT09B	network nominated MEEN instead of TRUS, didn't change it until later, distributor a bit slower, TRUS a little bit slow getting in touch with customer, peculiar to migratre

Late status updates - MEEN	
1000384804QT64A	System error where status was updated back to ACTC after switch out was withdrawn back to MEEN. This was covered earlier in our team meeting today and corrected.
0000099771QT36D	Decom arranged under AFS 200262278 results never received, we did a follow up and a site visit confirmed meter was removed so accepted site as decommissioned, backdated to match site visit date.
1002186533QTF9A	Human error stopped job status being updated when we received paperwork, was picked up during a recent cleanup
1002185007QTE8D	As above.
1002166592QT6BD	As above.
1002166591QTA7D	As above.
1002166589QT2C4	As above.
1002152040QT9D3	As above.
1002136879QT4AF	As above.
1002136886QTB66	As above.

Incorrect status - MEEN	
0003006196NG1B2	originally switched out, withdrawn so SAP updated to active, so discrepancy doesn't pick it up. Change actc to inact gvc
0003030137NG104	meter removed, changed status, but new one put in, permanently disconnected, so status needs reversing
1000384804QT64A	confirmation of permanent disconnect, same scenario, inact got changed to actc, not sure why, change to INACT

Slow retailer updates - TRUS	
0001450997QT945	Doesn't appear on report till we have 6 months consumption, should have been backdated
1002155656QT097	Should have been backdated
1001299492NG2FC	Consumption is very variable
1000599871PG740	No access to meter meant infrequent reads obtained and a huge catch up spike
0001025843NGEE9	Doesn't appear on report till we have 6 months consumption, should have been backdated
0001007305NG440	Doesn't appear on report till we have 6 months consumption, should have been backdated

Slow retailer update - MEEN	
0000013338GNE43	System issues with updating SAP with meter rehang

Section 11.1

Late initiation of a switch - MEEN
0000082711QTB9C - switch created 13/4/21, GNT sent 20/4/21
0000327551QTE42 - switch created 27/6/22, GNT sent 1/7/22
0000329101QT28B - switch created 6/10/22, GNT sent 7/11/22
1002062718QT98D - switch created 4/4/23, GNT sent 24/4/23
1002062975QTF2D - switch created 6/3/23, GNT sent 15/3/23

Section 11.4

Incorrect GTNs - TRUS			
0002077491QT21B	10/04/2024	11/04/2024 8:34	should have been A, sent as E
0001001067NGDF6	8/04/2024	8/04/2024 8:10	meter location should have been FW, shows as 0
1002048621QTEAD	1/02/2024	1/02/2024 18:35	1975 should have been 2028