



Gas Registry and Switching Performance Audit Final Report

For



Contact Energy Limited

Prepared by: Tara Gannon

Date of Audit: May to July 2026

Date Audit Report Complete: 12 August 2026

Executive Summary

This Performance Audit was conducted at the request of the Gas Industry Company (GIC) in accordance with Rule 88 of the 2015 Amendment Version of the Gas (Switching Arrangements) Rules 2008.

The purpose of this audit is to assess the systems, processes and performance of Contact Energy Limited (Contact) in terms of compliance with these rules.

The audit was conducted in accordance with terms of reference prepared by GIC.

Contact underwent some changes to roles and responsibilities during this audit period, and I found that some tasks were lost in transition such as corrections for stopped and faulty meters, and others were put on hold temporarily while new staff learned processes and new reports were developed to support them. By June 2026, new and improved validation and correction processes were operating.

There were some late registry updates, due to a combination of late paperwork, late processing of paperwork, workflow errors and corrections following errors. As staff responsibilities for processing updates and resolving discrepancies changed, and staff were trained on more processes, more issues were found and corrected causing late updates. It is much better for information to be late and correct, than on time and incorrect. Most of the status updates checked were accurate, but there were a small number of data entry errors.

Where errors affecting gas conversion are found, they are not always corrected from the date the change is effective. This is because SAP locks billing data after invoicing occurs and does not allow changes to inputs to the conversion process unless the invoices are reversed. A business decision was made to only process invoice reversals where an incorrect pressure has resulted in the customer being over billed. In all other cases the change is processed from the day after the last bill. This does not ensure that revised submission information is washed up where errors are found; and contributes to positive and negative UFG. In most cases, the differences in consumption are within the maximum permissible errors in the gas measurement standard NZS 5259. Now that full reconciliation against the registry is consistently completed monthly, the majority of exception types are investigated and resolved within one month, reducing the impact of processing changes from the day after the last billed date.

Switching is well managed, with most files issued on time with accurate content. Small numbers of late and inaccurate files were found, mainly due to issues beyond Contact's direct control like wrong premises withdrawals, isolated instances where the correct process was not followed when a meter change occurred close to the switch event date, or inaccurate data in SAP being used to generate files. TOU switching was compliant.

The summary of report findings in the table below shows that Contact's control environment is effective for nine of the areas evaluated and acceptable for two areas. Processes for maintenance and validation of ICP information need some improvement. This is primarily due to late updates of ICP information for new and existing ICPs, and for not consistently validating ICP and meter information against the registry during the entire audit period, which resulted in some data not being corrected as soon as practicable.

Six of the 14 areas evaluated were found to be compliant, and eight areas had some non-compliance. Eight breach allegations are made in relation to some late registry updates, delays in identifying and resolving data discrepancies, and incorrect switching file content.

I have made eight recommendations to improve future compliance, mostly relating to investigating issues found during the audit relating to specific ICPs, to hopefully prevent recurrence. The recommendations are listed in **section 11** and the relevant report sections.

Summary of Report Findings

Issue	Section	Control Rating (Refer to Appendix 1 for definitions)	Compliance Rating	Comments
Participant registration information	2	Effective	Compliant	The information is correct apart from the fax number, which is believed to be no longer in use, and will be removed from the registry.
Obligation to act reasonably	3	Effective	Compliant	No examples of Contact acting unreasonably were found.
Obligation to use registry software competently	4	Effective	Compliant	No examples of Contact using registry software incompetently were found.
ICP identifier on invoice	5	Effective	Compliant	The ICP identifier is shown on Contact's invoices.
Uplift of READY ICP	6	Needs improvement	Not compliant	The registry was not populated within two business days of Contact entering into a contract to supply gas to a consumer for 25 of 25 new connection updates made more than 20 business days after the effective date. It is difficult for Contact to consistently meet this requirement because Contact needs to be recorded as the expected retailer, the ICP must have ready status, and connection information must be received from the distributor and meter owner before they can update the registry and SAP. 22 of the 25 late updates were caused by other parties rather than issues with Contact's process. The three updates where Contact processed claims late were made within 68 business days of the event date.

Issue	Section	Control Rating (Refer to Appendix 1 for definitions)	Compliance Rating	Comments
Maintenance of ICP information in registry	7	Needs improvement	Not compliant	The registry maintenance processes usually ensure that the registry is updated accurately and on time. ICP status was not updated on the registry as soon as practicable for 40 of the 100 late updates checked, and ICPs 000617923PGD98 and 0002115651QTA87 require status corrections to active which have not been processed yet. 25 late retailer updates to allocation groups were accidentally processed from the same day as the previous trader event on the registry, due to a misunderstanding the first time a new person completed the updates. The event dates were corrected on discovery during the audit, and a new process has been established.
Resolving discrepancies	8	Needs improvement	Not compliant	Contact now consistently runs monthly event, discrepancy and consistency reports to identify and resolve differences between SAP and the registry. These reports have not all consistently been actioned for the entire audit period due to changes to roles and responsibilities, which has resulted in some non-compliance where the best endeavours accuracy requirements were not met for all data fields. Recommendations have been raised to improve compliance where corrections are not processed in SAP from the correct effective date.
Initiation of consumer switch/switching notice	9.1	Acceptable	Not Compliant	11 of 33 backdated GNTs sampled were not issued within two business days of entering into a contract to supply gas.
Response to a gas switching notice	9.2	Effective	Compliant	Compliant.

Issue	Section	Control Rating (Refer to Appendix 1 for definitions)	Compliance Rating	Comments
Gas acceptance notice	9.3	Effective	Not Compliant	Two GANs had an incorrect response code applied by SAP; GAN-11608306 and GAN-12278598.
Gas transfer notice	9.4	Effective	Not Compliant	Controls are effective and one isolated exception was identified where the expected process was not followed. ICP 0001009616NGFE8's GTN-12302294 contained an estimated reading for meter 04AG0584 against new meter 600584427. Meter 04AG0584 was removed five days before the switch event date, and a reading for new meter 600584427 should have been applied.
Accuracy of switch readings	9.5	Effective	Not Compliant	Controls are effective and one isolated exception was identified where the expected process was not followed. ICP 0001009616NGFE8's GTN-12302294 contained an estimated reading for meter 04AG0584 against new meter 600584427. Meter 04AG0584 was removed five days before the switch event date, and a reading for new meter 600584427 should have been applied.
Gas switching withdrawal	9.6	Effective	Compliant	Compliant.
Switch reading negotiation	9.7	Acceptable	Not Compliant	Three GNCs for AMI metered ICPs had the reading at the end of the first day of supply by Contact provided as the switch event reading. One GNC contained the reading for the new meter installed on the switch event date against the old meter number. One outgoing GAC rejected the incoming GNC in error, and Contact have requested the other trader reissue their GNC so it can be accepted. An error was made when accepting the GNC.

Persons Involved in This Audit

Auditor:

Tara Gannon

Provera

Contact personnel assisting in this audit were:

Name	Title
Amelia Lucie-Smith	Supplier Operations Analyst
Avtar Singh	Operations Team Leader
Azmin Hamin	Field connections team - Gas help desk
Darren Law	Contractor Operations Lead
Kathryn Dowd	Operations Team
Kirstey Hooper	Operations Team Member
Kirstyn Harding	Operations Team Member
Maryanne Anderson	Operations Team Leader (Field Connections)
Nathan Joyce	Network Operations Analyst

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1. Pre-Audit and Operational Infrastructure Information

1.1 Scope of Audit

This Performance Audit was conducted at the request of the Gas Industry Company (GIC) in accordance with Rule 88 of the 2015 Amendment Version of the Gas (Switching Arrangements) Rules 2008.

88. Industry body to commission performance audits.

88.1 The industry body must arrange performance audits of registry participants at intervals of no greater than five years.

88.2 The purpose of a performance audit under this rule is to assess in relation to the roles performed by a registry participant -

88.2.1 The performance of the registry participant in terms of compliance with these rules; and

88.2.2 The systems and processes of that registry participant that have been put in place to enable compliance with these rules.

The audit was conducted in accordance with terms of reference prepared by GIC and was completed remotely using Microsoft Teams between 17 and 30 June 2026.

The scope of the audit includes compliance with the “switching arrangements” rules only. There is a separate report for downstream reconciliation.

1.2 Audit Approach

As mentioned in **section 1.1** the purpose of this audit is to assess the performance of Contact in terms of compliance with the rules, and the systems and processes that have been put in place to enable compliance with the rules.

This audit has examined the effectiveness of the controls Contact has in place to achieve compliance, and where it has been considered appropriate sampling has been undertaken to determine compliance.

Where sampling has occurred, this has been conducted using the Auditing Standard 506 (AS-506) which was published by the Institute of Chartered Accountants of New Zealand. I have used my professional judgement to determine the audit method and to select sample sizes, with an objective of ensuring that the results are statistically significant.¹

Where compliance is reliant on manual processes, manual data entry for example, the sample size has been increased to a magnitude that, in my judgement, ensures the result has statistical significance.

Where errors have been found or processes found not to be compliant the materiality of the error or non-compliance has been evaluated.

¹ In statistics, a result is called statistically significant if it is unlikely to have occurred by chance. (Wikipedia)

1.3 General Compliance

1.3.1 Summary of Previous Audits

November 2025 material change audit

A material change audit relating to Contact supplying TOU ICPs from 1 October 2025 was completed in November 2025. No non-compliances were identified during the material change audit. The table below shows the status of recommendations made during the material change audit:

Section	Recommendation	Status
7	Confirm the process to identify changes to TOU ICP static data, and to confirm how these changes will be communicated to Bluecurrent promptly.	Not adopted and re-raised in section 8. I found evidence of two altitude changes during the audit period which were not communicated to Bluecurrent.
7	Confirm the process to identify changes to TOU meter or corrector data, and to confirm how these changes will be communicated to Bluecurrent promptly.	Adopted. Work completion paperwork for any changes to metering information are consistently provided to Bluecurrent.
7	Confirm the process to identify TOU meter outages or faults and communicate them to Bluecurrent promptly.	Adopted. Processes are in place to communicate outages, faults and shutdowns.
7	Test meter and corrector change processes, including ensuring that they correctly flow through to submission data.	Adopted. TOU meter and corrector changes have successfully been completed since Contact began supplying TOU ICPs.
7	Collect the corrected register content code and multiplier (if greater than one) information from the meter owner and provide it to Bluecurrent in an agreed format.	Adopted. This was completed before the ICPs switched in.
8	Expand the monthly allocation group review to identify AG4 and AG6 ICPs with actual or estimated consumption over 10,000 GJ p.a. so that TOU metering can be installed and the ICP moved to AG1 if the TOU meter has telemetry, or AG2 if the TOU meter does not have telemetry. Based on the number of exceptions identified on the August 2025 reports there appears to be a backlog in moving ICPs to the correct allocation groups and routes. Contact should ensure that identification of any ICPs which require upgrade to TOU, or TOU ICPs in incorrect allocation groups are prioritised, and the backlog is cleared.	Adopted. The allocation group checks have been expanded to include ICPs consuming over 10,000 GJ per annum and allocation group discrepancies between SAP and the registry and invalid allocation groups are resolved monthly.
8	Ensure that existing ICP static data discrepancies between SAP and the registry are resolved if possible, including: Networks and gas gates even if the gates are part of the same notional delivery point.	Adopted. Discrepancies between SAP and the registry for these fields are identified and resolved monthly.

Section	Recommendation	Status
	Altitudes. Network pressures. Meter pressures. This will allow any new TOU discrepancies to be easily identified and resolved.	
8	Consider a regular reconciliation between Bluecurrent's ICP, meter and corrector records and Contact's records to ensure details are complete and accurate.	Not adopted and re-raised in section 8. Changes to metering details are consistently included.
9.5	Ensure that any instances where the agreed switch event reading changes or is inconsistent with meter reading data are advised to Bluecurrent.	Adopted. Contact has only completed switch gains for TOU ICPs and read renegotiations have been successfully completed where the TOU readings received were inconsistent with the incoming switch event readings.
9.5	Test processes to issue GNC and GAC files.	Adopted. Read renegotiations have been successfully completed for TOU ICPs.

January 2024 audit

The previous audit was completed in January 2024 by Tara Gannon of Provera. The table below shows the issues found during the audit and whether they have been resolved.

Section in this report	Summary of issue	Rules potentially breached	Status
6	Alleged breach 2024-017: Registry not populated within two business days of Contact entering into a contract to supply gas to a consumer for 22 of 30 new connections checked.	54.1	Awaiting a determination from the market administrator.
7	Alleged breach 2024-018: ICP status was not updated on the registry as soon as practicable for 56 of the 100 late updates checked. The registry was not updated as soon as practicable for 12 of the 25 late retailer updates checked.	61.1	Awaiting a determination from the market administrator.
8	Alleged breach 2024-019: Contact did not consistently use best endeavours to identify and resolve discrepancies, and some discrepancies have been present for extended periods. Depending on the fields affected the discrepancies can result in gas conversion or reconciliation submission errors, and some of the discrepancies caused errors outside the maximum permissible errors in NZS 5259. 16 of the 24 ICPs with ACTV or ACTC status where the registry recorded a meter identifier of "REMOVED" were confirmed to have an incorrect status and were updated to a removed or	62.1	Awaiting a determination from the market administrator.

Section in this report	Summary of issue	Rules potentially breached	Status
	removed or decommissioned connection status during the audit. Ten out of ten ICPs sampled from a population of 545 ICPs with a meter removed connection status and a meter recorded by the meter owner had an incorrect status recorded by Contact. All ten were corrected to ACTC-GAS during the audit. 119 ICPs with ACTC or ACTV status had different allocation groups recorded in SAP and the registry. A sample of 20 were checked during the audit and found SAP was incorrect, and SAP was then updated. 20 out of 20 ICPs sampled from a population of 119 ICPs with allocation group discrepancies had an incorrect allocation group recorded in SAP. All 20 were corrected during the audit. 28 ICPs had an incorrect NSP recorded in SAP. For 21 of the ICPs with both gas gates connected to the same notional delivery point the gas gates were corrected in SAP during the audit. The other seven ICPs have SAP and registry gas gates that do not have the same notional delivery point and will be corrected in the back end of the database from the correct effective date by the SAP team. 68 out of 68 ICPs sampled from a population of 9,000 ICPs with a different altitude recorded in SAP and the registry had an incorrect altitude recorded in SAP. 67 out of 68 were corrected during the audit and ICP 0000796051QTD51 should have an altitude of 84 but remains at 46. Eight of the errors resulted in altitude factors which were over the maximum permissible error in NZS 5259. Four of a sample of 170 ICPs checked had an incorrect altitude recorded in SAP, but the altitude was consistent with the registry value. One of the differences was over the maximum permissible error in NZS 5259. One out of 21 ICPs with zero altitude had an incorrect altitude recorded in SAP, but the altitude was consistent with the registry value. The difference was within the maximum permissible error in NZS 5259. 13 ICPs had incorrect meter numbers recorded in SAP and were corrected during the audit. Five ICPs had incorrect meter digits recorded and were corrected during the audit. Eight out of 16 ICPs with meter pressure differences had an incorrect meter pressure recorded in SAP and were corrected during the audit. Four of the differences were over the maximum permissible error in NZS 5259. Five pressure corrections had differences over the maximum permissible error in NZS 5259 and should have been		

Section in this report	Summary of issue	Rules potentially breached	Status
	corrected from the effective date rather than the next billed date.		
9.1	Alleged breach 2024-020: One of a sample of 20 standard GNTs (ICP 0001438966QTA4F GNT-9762699 30 August 2021 9:04:11 AM) was not issued within two business days of entering into a contract to supply gas. This was caused by a delay in issuing a new GNT for the correct ICP after a wrong property withdrawal.	66.1	Awaiting a determination from the market administrator.
9.1	Alleged breach 2024-021 and 2024-022: A NTD breach was recorded for ICP 1001242949QT115 GNT-9206576 24 July 2020, 14:13:01 because a requested switch date prior to the GNT issue date was recorded for a standard switch. Nine of a sample of 20 switch move GNTs had requested switch dates earlier than the date the GNT was issued. Eight were caused by delay in issuing a new GNT for the correct ICP after a wrong property withdrawal, and one was caused due to confusion where two applications were received by the customer.	67.3	Awaiting a determination from the market administrator.
9.2	Alleged breach 2024-023: 1001257758NG8F1's switch on 1 November 2022 recorded a GAN, GNW and GTN breach because a response to the gaining retailer's GNT was not issued to the registry within two business days of receipt. The registry's switch breach history report is primarily used to identify switching files that are due, but for an unknown reason the ICP was omitted from the report for 1 to 3 November 2022 leading to late identification of the overdue file.	69.1	Awaiting a determination from the market administrator.
9.3	Alleged breach 2024-024: Three GANs had incorrect response codes applied by SAP. There is a low impact because the other retailer could determine the correct ICP status from registry status records.	70.3	Awaiting a determination from the market administrator.
9.3	Alleged breach 2024-025: Two switch move GANs had event dates before the GNT requested date applied manually; both switches were completed from the gaining retailer's requested date. 15 switch move GANs had event dates more than ten business days after NT receipt applied by SAP. Ten of the switches were withdrawn, and the other five switches were completed effective from the gaining retailer's requested date. The issue occurred primarily because the gaining retailer's GNT was backdated, making it more difficult to comply with the requirement to determine a switch date which is within ten business days of GNT receipt.	70.2.2	Awaiting a determination from the market administrator.
9.4	Alleged breach 2024-026: Two GTA breaches where the GTN was issued more than ten business days after receipt of the	70.2.2	Awaiting a determination

Section in this report	Summary of issue	Rules potentially breached	Status
	AN. The impact was low because the files were one and three business days overdue. Almost all GTNs were issued on time. The registry's switch breach history report is primarily used to identify switching files that are due, but for an unknown reason one of the ICPs was omitted from the report for 1 to 3 November 2022 leading to late identification of the overdue file. Controls could be improved by placing more reliance on the BPEM process.		from the market administrator.
9.6	Alleged breach 2024-027: ICP 0000100341QT79C GNW-10258710 26 October 2022 11:27:19 AM appears to have been issued in error possibly because the wrong ICP was selected and was rejected by the other retailer.	75.1	No material issues raised.

The table below shows the status of recommendations made during the January 2024 audit:

Section	Recommendation	Status
7	Develop processes to identify switches and registry updates that are backdated more than one year and require reconciliation data corrections and communicate them to the reconciliation team so that a correction can be processed. I suggest running an event detail report and calculating the number of days between the event entry date/time and event date, then filtering on events where the number of days is greater than 365. Events that should be investigated to determine whether a correction is required include: • GAC where the file is accepted by Contact or another retailer, • GTN where an ICP is switching to or from Contact, • GAW where the withdrawal is accepted by Contact or another retailer, and • status changes. Develop a process to communicate changes to ICP data which could cause conversion errors outside the maximum permissible errors in NZS 5259 where the change is backdated by more than one year, or the change is not processed in SAP from the effective date.	Partially adopted. The energy reconciliation team is advised of backdated switch gains, losses and withdrawals, but not consistently advised of backdated read renegotiations or status changes which could affect submission accuracy.
8	Develop a process to review and resolve discrepancies between the allocation group recorded in SAP and the registry for each ICP.	Adopted. Validation is completed monthly.
8	Improve validation of altitudes against the registry to ensure that exceptions are checked and resolved	Adopted. Validation is completed monthly.

Section	Recommendation	Status
	promptly. The audit found 9,000 differences between the altitudes recorded in SAP and the registry.	
8	Improve validation of statuses against the registry to ensure that exceptions are checked and resolved promptly. The November 2023 status validation found 3,000 status discrepancies between SAP and the registry.	Adopted. Validation is completed monthly.
8	Consider validating the meter number installed and meter digits against the registry. Reliance is currently placed on MRS processes, but because meters are only read every two months exceptions may not be promptly identified and resolved. Review of a sample of 25 out of 86 meter number differences found 13 incorrect meter numbers which had not been identified and corrected through the existing processes. Review of 20 digit differences found five ICPs with incorrect meter digits which had not been identified and corrected through the existing processes.	Re-raised.
8	Check the pressure values for ICPs with network pressure the same as or less than meter pressure. This can be valid but is uncommon and may indicate that the network pressure or meter pressure is recorded incorrectly.	Adopted. Validation is completed monthly.
8	Consider validating meter multiplier in SAP and the registry, even a periodic check that there are no multipliers greater than 1 in SAP or the registry will ensure ICPs with multipliers are identified.	Not adopted, all ICPs supplied have a meter multiplier of 1, and multipliers greater than this are rare.
9.4	Rule 72.1.3 requires GTN notices to contain “an annualised consumption (in gigajoules) estimate for the ICP”, but it does not stipulate that the estimate must be accurate; therefore, I have not alleged a breach, but I recommend Contact reviews the annualised consumption calculation logic as it relates to “clocked” meters to ensure accuracy.	Adopted. The logic has been reviewed, and it is not feasible to amend it to correctly account for meters which appear to have rolled over due to actual reads lower than previous reads. Contact will investigate whether reporting could be developed to identify ICPs with high invalid annualised consumption so that it can be manually corrected before the GTN is issued.

1.3.2 Breach Allegations

Contact has 14 alleged switching breaches recorded by the Market Administrator since January 2024, 11 were alleged as part of the previous audit and the other three related to GAN content. A summary of the breaches is shown in the table below.

Breach notice number	Breach month	Underlying breaches	Rule allegedly breached	Details	Outcome
2024-001	Jan 2024	1	70.2	GAN content.	No material issues raised.
2024-005	Jan 2024	2	70.2		
2024-006	Mar 2024	2	70.2		
2024-017	Mar 2024	22	54.1	Raised following the January 2024 audit and described in section 1.3.1.	Awaiting a determination from the market administrator.
2024-018	Mar 2024	68	61.1		
2024-019	Mar 2024	297	62.1		
2024-020	Mar 2024	1	66.1		
2024-021	Mar 2024	10	67.3		
2024-022	Mar 2024	10	69.1		
2024-023	Mar 2024	1	70.3		
2024-024	Mar 2024	3	70.2.2		
2024-025	Mar 2024	17	70.2.2		
2024-027	Mar 2024	1	54.1		
2024-026	Mar 2024	2	75.1		No material issues raised.

Non-compliance was found in eight sections of this audit. Eight breach allegations are made in relation to these matters.

Breach Allegation	Rule	Section
The registry was not populated within two business days of Contact entering into a contract to supply gas to a consumer for 25 of 25 new connection updates made more than 20 business days after the effective date.	54.1	6
ICP status was not updated on the registry as soon as practicable for 40 of the 100 late updates checked, and ICPs 000617923PGD98 and 0002115651QTA87 require status corrections to active which have not been processed yet. 36 updates to active status were made after final allocations were completed, resulting in some under submission because inactive consumption is omitted from submissions. 25 late retailer updates to allocation groups were accidentally processed from the same day as the previous trader event on the registry, due to a misunderstanding the first time a new person completed the updates. The event dates were corrected on discovery during the audit, and a new process has been established.	61.1	7

Breach Allegation	Rule	Section
The best endeavours requirements were not consistently met for all data fields, and non-compliance is recorded for: ICP status and connection status 447 ICPs have meter statuses indicating that the meter is disconnected or removed in SAP or have switched out. They are now under investigation through the discrepancy reporting process. 12 of the sample of 100 status updates checked contained some incorrect information. Eight have been corrected and the other four are to be corrected. Changes between active (GAS) statuses and inactive statuses determine whether ICP volumes are included in or excluded from reconciliation reports. If an update is made in time for the final revision, revised submission data will be washed up. Allocation groups Incorrect allocation groups were recorded for the 115 AG6 ICPs supplied for between 100 and 365 days, and the 29 ICPs updated in SAP but not the registry due to a training issue, were later corrected. Altitudes Altitude differences were not being consistently identified and resolved promptly during the audit period. 79 ICPs had differences between the SAP and registry altitude which were corrected on discovery where the ICPs were still supplied. None were outside the maximum permissible limits in NZS 5259. Meter number ICP 0001009616NGFE8 had a meter replacement before switch out, but the change was not processed in SAP. ICPs 1002109613QT789 and 0004009254NG59B have meter number differences between the meter owner and SAP which had not been identified or investigated through the existing meter number validation processes. Meter digits 26 meter digits mismatches were not identified or corrected until they were discovered during the audit. Meter pressure Eight of the ten pressure corrections reviewed were not updated from the correct effective date in SAP, including ICP 0001629051QT8ED above and two differences were over the maximum permissible errors in NZS 5259.	62.1	8
11 of 33 backdated GNTs sampled were not issued within two business days of entering into a contract to supply gas.	66.1	9.1
Two GANs had an incorrect response code applied by SAP; GAN-11608306 and GAN-12278598.	70.3	9.3
ICP 0001009616NGFE8's GTN-12302294 contained an estimated reading for meter 04AG0584 against new meter 600584427. Meter 04AG0584 was removed five days before the switch event date, and a reading for new meter 600584427 should have been applied.	70.2.2	9.4

Breach Allegation	Rule	Section
ICP 0001009616NGFE8's GTN-12302294 contained an estimated reading for meter 04AG0584 against new meter 600584427. Meter 04AG0584 was removed five days before the switch event date, and a reading for new meter 600584427 should have been applied.	74	9.5
Three GNCs for AMI metered ICPs had the reading at the end of the first day of supply by Contact provided as the switch event reading. One GNC contained the reading for the new meter installed on the switch event date against the old meter number. One outgoing GAC rejected the incoming GNC in error, and Contact have requested the other trader reissue their GNC so it can be accepted. An error was made when accepting the GNC.	79	9.6

1.4 Provision of Information to the Auditor (rule 91)

In conducting this audit, the auditor may request any information from Contact, the industry body and any registry participant. Information was provided by Contact in a timely manner in accordance with this rule.

1.5 Draft Audit Report Comments

A draft audit report was provided to the industry body (GIC), the registry operator, and registry participants that I considered had an interest in the report. In accordance with rule 92.3 of the 2015 Amendment Version of the Gas (Switching Arrangements) Rules 2008, those parties were given an opportunity to comment on the draft audit report and indicate whether they would like their comments attached as an appendix to the final audit report. The following responses were received.

Party	Response	Comments provided	Included in report
Contact Energy	Yes	Yes	Yes, included in the participant responses to non-compliances and recommendations.

2. Participant Registration Information (rules 7 and 10)

All registry participants must supply registration information to the registry operator. Registration information consists of:

- the name of the registry participant,
- the registry participant's telephone number, physical address, facsimile number, email address, and postal address, and
- Identification as to which class, or classes, of registry participant (retailer, distributor or meter owner) that the registry participant belongs.

Registration information must be given in the form and manner required by the registry operator as approved by the industry body. Every person who is a registry participant at the commencement date must supply the registration information within 20 business days of the commencement date. Every person who becomes a registry participant after the commencement date must supply the registration information within 20 business days of becoming a registry participant.

Contact has supplied registration information on the Gas registry. The information is correct apart from the fax number, which is believed to be no longer in use, and will be removed from the registry.

3. Obligation to Act Reasonably (rule 34)

No examples of Contact acting unreasonably were found.

4. Obligation to Use Registry Software Competently (rule 35)

No examples of Contact using registry software incompetently were found.

5. ICP Identifier on Invoice (rule 36)

The ICP identifier is shown on Contact's invoices.

6. Uplift of Ready ICP (rule 54)

New connection process

The customer or their agent applies to the local gas distributor for a new connection. The distributor requests approval from Contact as the proposed retailer via email or their portal and provides the ICP number.

Contact checks that they have a completed customer application, or contacts the proposed customer to complete an application, and confirm that the connection will go ahead with Contact as the retailer. Contact then advises the distributor that they accept responsibility for the connection.

If the connection is on the Powerco or GasNet network, the distributor arranges for one of their own gas meters to be installed directly with the customer and/or their gasfitter. If the connection is on the Vector network, Contact raises a field service order in ORB for Bluecurrent to install the meter. Bluecurrent provides a quote, and Contact arranges customer acceptance before the work proceeds.

Network and metering paperwork is usually received via email, or via the distributor or meter owner's portal. If there is an existing ORB service order, the work completion details are loaded against it, otherwise a new service order is created in ORB to receive the information. Overdue service orders where work completion paperwork has not been received are monitored and followed up monthly.

Once work completion details are entered into ORB, they are automatically transferred to SAP and then the registry to claim the ICP at ACTC-GAS status. A workflow error is created if ORB is unable to update all the required fields in SAP, and staff manually check and correct the issue. BPEMs (business process exception management items) are generated if SAP does not receive a successful registry acknowledgement, but exceptions and missed updates are normally identified and resolved through monthly exception reporting discussed in **section 8**.

The ICP and metering details are copied from the registry user interface and pasted into SAP and validated against the paperwork at the same time. If any details are different, they will be queried with the distributor and/or meter owner. Meter readings are entered into SAP from the connection paperwork.

New connection exceptions are normally identified and resolved through monthly exception reporting which identifies:

- ICPs where the most recent event of each type in SAP is not the same as the registry,
- ICPs with inconsistencies between the SAP and registry statuses, and
- ICPs where the status is inconsistent with metering information.

I reviewed the monthly exception reports from 2 June 2026 and confirmed that any new connection exceptions were in the process of being investigated and resolved.

A report of all ICPs at GIR (ready) status with metering installed is run monthly and is checked to determine whether any of the ICPs have been connected and can be claimed on the registry. Any ICPs with missing paperwork are followed up with the meter owner and/or distributor.

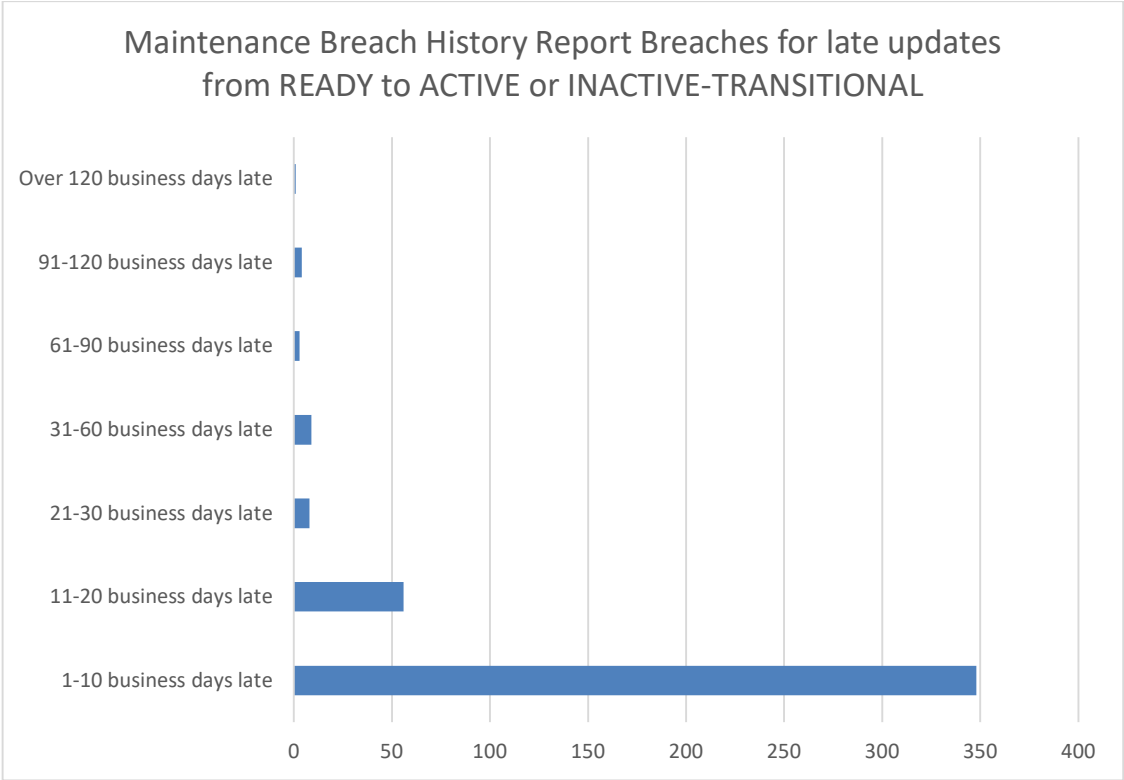
New ICPs are assigned a meter reading frequency and route which is aligned with their meter type and allocation group. Any AG4 or AG6 ICPs with standard meters are automatically sent to MRS as new meters to be read, and if details change, a change file is automatically sent. AMI meters are added to a smart meter route and will receive Bluecurrent AMI readings.

New connection information timeliness

Consumption information will not be provided to the allocation agent unless the ICP has an active status and metering recorded in SAP. Under rule 54, retailers are required to claim the ICP on the

registry and move it to an active or inactive status within two business days of entering into an agreement with the customer.

The “Maintenance Breach History Report (RET breaches)” report was examined for the period from 1 March 2024 to 10 May 2026. The report contained 429 ICPs where an update from READY status to ACTIVE-CONTRACTED, ACTIVE-VACANT or INACTIVE-TRANSITIONAL status was made more than two business days after the event date, an improvement from 3,089 for the period from July 2020 to September 2023. The median late update was made five business days after the effective date, the average late update was 9.8 business days after the effective date, and all updates were made within 120 business days of the effective date apart from the latest, which was 498 business days after the event date.



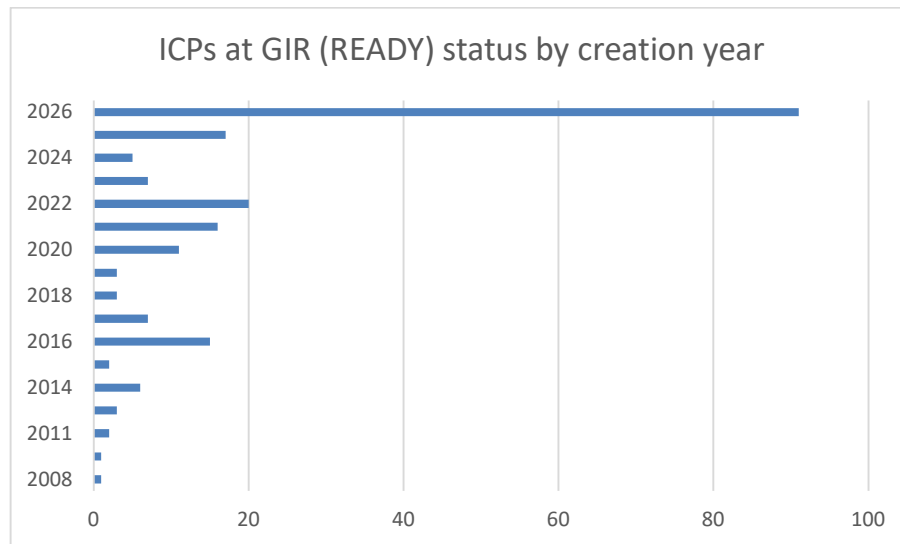
I checked the records for all 25 updates made more than 20 business days after the effective date. None of the 25 updates were claimed within two business days of entering into a contract to supply gas to the consumer. The table below shows the ICPs and the reason for the late updates.

ICP	Event date	Input date	Business days between contract and claim	Business days between event and update	Reason
1002188855QTC2D	2 November 2023	2 May 2024	182	120	Ten x late updates were primarily due to late receipt of paperwork from the
1002185898QTEB9	6 October 2023	14 March 2024	160	106	
1002213728QTDB4	8 May 2025	17 July 2025	70	46	

ICP	Event date	Input date	Business days between contract and claim	Business days between event and update	Reason
1001304735NGDA2	8 February 2024	20 March 2024	48	27	meter owner and/or distributor.
1002197191QT240	10 July 2024	22 August 2024	43	29	
1002198089QTA9D	18 July 2024	29 August 2024	42	28	
1002196344QT9EA	4 June 2024	13 July 2024	39	25	
1000616977PG53A	1 February 2024	6 March 2024	34	21	
1000616279PG5AF	16 July 2024	18 August 2024	33	21	
1000623862PGDD0	5 August 2025	5 September 2025	31	21	
1002163901QTEB6	22 November 2023	19 March 2024	118	77	The metering on site had a different serial number to the paperwork at a multi-site development. Investigation was required to confirm the ICP connected before it was claimed.
1002161043QT6DF	22 July 2022	24 July 2024	733	498	Two x updates were unable to be completed until the registry status was updated to ready.
1001304988NG640	13 October 2023	28 March 2024	167	111	
1002194982QT6C0	28 November 2024	26 February 2025	90	57	Nine x updates were unable to be completed until the proposed retailer had been updated to CTCT by the distributor.
1002197457QT125	2 October 2024	17 January 2025	107	70	
1002197454QTDE5	2 October 2024	23 January 2025	113	74	
1002106822QT35F	9 October 2023	14 March 2024	157	105	
1002201966QT120	6 September 2024	5 November 2024	60	39	
1001305483NGC3C	24 April 2024	2 July 2024	69	44	
1002197455QT1A0	2 October 2024	18 December 2024	77	52	
1002197456QTD60	2 October 2024	18 December 2024	77	52	

ICP	Event date	Input date	Business days between contract and claim	Business days between event and update	Reason
1002197458QTEFB	2 October 2024	18 December 2024	77	52	
1002219376QT466	1 December 2025	7 February 2026	68	42	Three x late updates were delayed by late processing of work completion paperwork.
1002195084QTFE6	2 April 2024	5 June 2024	64	42	
1002198092QTEE4	18 July 2024	30 August 2024	43	29	

The “RSREADY” report for 11 May 2026 contained 210 ICPs at GIR (READY) status, where Contact was the proposed retailer. 43.3% of the ICPs were created in 2026, and 51.4% were created in 2025 to 2026.



I checked the five ICPs which had a metering event and original commissioning event date. Two were timing differences which were updated to ACTC-GAS once connection paperwork was received in May 2026. For the other three ICPs, Contact has no record of a customer application or accepting the new connection and has not received any connection paperwork.

I also checked all 12 ICPs which have been at ready status since 2015 or earlier, and a random sample of five ICPs which have been at ready status since 2024 or earlier. Contact has no record of a customer application or accepting the new connection and has not received any connection paperwork.

If an update to an active status is processed in time for the final revision for the period the start date occurs within, all consumption will be submitted, but if the final revision is already completed some consumption may be missed. There is no process to report these instances to the energy reconciliation team. One update was made after the final revision; 1002161043QT6DF was updated 498 business days after the event date because the ICP had NEW status until 23 July 2024 and Contact moved the ICP to active the following day.

Uplift of ready ICPs		
Non-compliance	Description	
Report section: 6 Rule: 54.1 From: 6 March 2024 To: 7 February 2026	Audit history: Yes Controls: Needs improvement Impact: Minor	The registry was not populated within two business days of Contact entering into a contract to supply gas to a consumer for 25 of 25 new connection updates made more than 20 business days after the effective date. It is difficult for Contact to consistently meet this requirement because Contact needs to be recorded as the expected retailer, the ICP must have ready status, and connection information must be received from the distributor and meter owner before they can update the registry and SAP. 22 of the 25 late updates were caused by other parties rather than issues with Contact's process. The three updates where Contact processed claims late were made within 68 business days of the event date. The impact is low. Where the ICP is not claimed on the registry or set up in SAP in time for the initial reconciliation submission, revised data will be washed up through the revision process. One update was made after the final revision for ICP 1002161043QT6DF (498 business days after the event date) for reasons beyond Contact's control, resulting in under submission for periods where final revisions were already complete.
Remedial action rating	Remedial timeframe	Remedial comment
In progress	Ongoing	We will continue to explore opportunities for improvement in this area, while recognising that certain factors influencing compliance with this requirement are outside of our direct control.
Audited party comment		
The circumstances of the matters outlined in the breach notice.	The New Connection process is dependent on third-party activities being completed within the expected timeframe. Delays in the receipt of required documentation, status updates, and related information largely impacted our ability to claim ICPs within the required timeframe.	
Whether or not the participant admits or disputes that it is in breach.	Contact acknowledges the breach; however, based on the circumstances and overall impact, considers it to be immaterial.	
Estimate of the impact of the breaches (where admitted).	Minor	
What steps or processes were in place to prevent the breaches?	Contact has robust processes and reporting controls for managing new connections and identifying exceptions in a timely manner.	
What steps have been taken to prevent recurrence?	To further strengthen compliance, we will continue to engage with third parties to reduce delays in the provision of required information.	

	We will also continue to assess opportunities to improve the management of late updates, including earlier identification, to minimise the potential of submission impacts arising where appropriate.
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7. Maintenance of ICP Information in the Registry (rules 58 to 61)

Registry maintenance process

Retailers must use “reasonable endeavours” to maintain current and accurate information in the registry (Rule 58) 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” (rule 61).

This section discusses how ICP information is maintained; validation and correction of ICP information is discussed in **section 8**.

Status and metering updates

Field work is managed using ORB.

Disconnections and reconnections initiated by Contact have a service order raised in ORB, and work completion details including the status, event date and readings are entered against the open service order by the party completing the work.

Metering jobs initiated by Contact have a service order raised in ORB, and work completion details are entered against the open service order by the party completing the work, otherwise work completion documents are provided via email. If the job is initiated by another party, Contact will raise a service order on ORB on receipt of the paperwork and then enter the returned paperwork details against it.

Expected work completion dates vary depending on the type of service order and the party completing the work. A report of overdue service orders where paperwork has not been entered into ORB by the expected work completion date is run monthly. The service orders are organised by type and sent to the team leaders responsible for each job type for investigation and follow up. Open, overdue and pending jobs are also reviewed during Contact’s quarterly meetings with MEPS.

Once work completion details are entered into ORB, they are automatically transferred to SAP, and then the registry. For disconnections and reconnections, the status and read date matches the paperwork completion date. For meter exchanges and removals, the removal reading is recorded against the day before the meter change and the new meter is started from the meter change date.

A workflow error is created if ORB is unable to update all the required fields in SAP, and staff manually check and correct the issue. BPEMs are generated if SAP does not receive an acknowledgement indicating that the registry update is successful, but exceptions are normally identified and resolved through monthly exception reporting discussed in **section 8** rather than actioning BPEMs.

Where ICPs are decommissioned by a distributor, the update will be imported into SAP as part of the overnight synchronisation process.

Retailer updates

Contact is responsible for maintaining the profile code, allocation group and responsible meter owner through retailer updates. Retailer updates to allocation groups and profile codes are made directly on the registry and then imported into SAP as part of the overnight synchronisation process. Responsible meter owner changes are updated in SAP and then transferred to the registry, except where the update is required urgently by the meter owner and is made directly on the registry at the meter owner’s request.

Distributor and meter owner updates

Distributor and meter owner changes to ICP information are imported into SAP as part of the overnight synchronisation process. BPEMs are generated where any of these updates fail to load, but exceptions are normally identified and resolved through monthly exception reporting rather than actioning BPEMs. Any meter owner updates will normally have corresponding work completion paperwork which will automatically be entered into ORB for service orders initiated by Contact; or received by email and then entered into ORB where the service order has not been raised by Contact.

Registry status update timeliness

I reviewed the event detail report to identify all status updates made by Contact between 1 March 2024 to 10 May 2026.

Status	Total updates	Update greater than five business days	Update greater than 20 business days	Update greater than 120 business days	Latest update business days	Average update days
ACTC	18,106	3,431	1,600	185	851	8
ACTV	17,379	1,145	560	114	4,403	4
INACP	690	227	92	32	1,427	27
INACT	6,624	894	675	469	4,331	39

The Rules do not define a specific time period for updates. For the purpose of this audit, I checked the reasons for late updates for a sample of 95 ICPs including the ten latest or all late updates to each connection status and ICP and connection status code combination. I have recorded breach allegations where I consider the reason for the late update was within Contact's control and additional steps could have been taken to prevent the late update.

Late updates were caused by late paperwork, late processing of paperwork, workflow errors and backdated corrections. As staff responsibilities for processing updates and resolving discrepancies changed, and staff were trained on more processes, more issues were found and corrected causing late updates. It is better for information to be late and correct, than on time and incorrect.

Status	Non-compliant	Compliant
ACTC	Three x updates where the disconnection entry had not been processed ² , preventing the workflow from updating the reconnection. Five x updates where the reason for late update was unable to be determined.	Four x updates where errors were corrected as soon as practicable after discovery, but there were sometimes delays in exceptions being identified because full status validation did not occur monthly for the entire audit period. Eight x updates where late receipt of information from other parties was the primary cause of the late update. Five x updates where paperwork issues needed to be checked and resolved before Contact could process the update.

² 0002104431QT631 1 October 2024, 0041160288PG355 30 July 2025 and 0000022344GN88C 10 December 2024.

Status	Non-compliant	Compliant
ACTV	Three x updates where the reason for late update was unable to be determined.	Seven x updates where errors were corrected as soon as practicable after discovery, but there were sometimes delays in exceptions being identified because full status validation did not occur monthly for the entire audit period.
INACT	18 x updates were primarily delayed because there was a delay in actioning workflow items which required user intervention, or a process step was missed. Five x ICPs had SAP workflow errors which resulted in incorrect and late updates. One x ICP where multiple rows in the disconnection document prevented the update, which was identified and corrected later. Three x ICPs were updated to INACT in error or from an incorrect date and were later corrected.	12 x updates where late receipt of information from other parties was the primary cause of the late update. 14 x updates where errors were corrected as soon as practicable after discovery, but there were sometimes delays in exceptions being identified because full status validation did not occur monthly for the entire audit period.
INACP	One x update for ICP 0007003737NG625 missed having its status updated at the time a meter removal was processed and was later identified and corrected through discrepancy reporting. One x update for ICP 0000183031QTC07 where the reason for late update was unable to be determined.	Six x updates where late receipt of information from other parties was the primary cause of the late update. Two x updates where errors were corrected as soon as practicable after discovery. Two x updates were processed within three business days of the event date.
Total	40	60

The 40 updates where I consider the reason for the late update was within Contact's control and additional steps could have been taken to prevent the late update are listed by ICP status in the tables below, along with a further two ICPs which have errors, but are still to be corrected.

Status	ICP	Event date	Input date	Business days	Reason
ACTC	0002104431QT631	1 October 2024	11 February 2025 10:16	88	Disconnection not processed in SAP.
ACTC	0041160288PG355	30 July 2025	13 October 2025 12:42	53	
ACTC	0000022344GN88C	10 December 2024	10 February 2025 14:43	38	
ACTC	0000024922GN939	6 September 2022	26 August 2025 11:40	738	Unable to determine reason.
ACTC	1001131036QT672	15 April 2023	27 February 2026 22:12	715	
ACTC	1002136888QT8FD	25 February 2022	10 December 2024 21:47	696	

Status	ICP	Event date	Input date	Business days	Reason
ACTC	1000587297PG65E	8 February 2023	19 June 2025 22:13	588	
ACTC	0001394822QT887	15 January 2022	7 May 2024 20:59	571	
ACTV	0007002542NG590	9 March 2022	29 April 2026 22:16	1,028	Unable to determine reason.
ACTV	0000065221QT07C	14 October 2020	1 August 2024 21:10	946	
ACTV	0000354401QT717	7 October 2020	25 July 2024 17:17	946	
INACT	1002148326QT20E	15 June 2024	9 September 2024 21:28	59	SAP workflow errors which resulted in incorrect and late updates.
INACT	1002076677QTEC6	1 February 2026	9 April 2026 22:21	45	
INACT	1000617923PGD98	15 July 2024	30 August 2024 21:15	34	
INACT	0004217916NGC4C	1 May 2024	4 June 2024 21:02	23	
INACT	0004202319NG659	1 June 2024	5 July 2024 20:58	22	
INACT	0000721001QTF30	19 December 2024	26 January 2026 21:48	270	Primarily delayed because there was a delay in actioning workflow items which required user intervention, or a process step was missed.
INACT	1000523334PGBED	27 May 2024	15 November 2024 18:35	121	
INACT	0002244641QTE4A	9 October 2025	26 January 2026 21:48	71	
INACT	0002257011QTA45	4 July 2025	1 September 2025 22:19	41	
INACT	0001807961QTD07	1 July 2008	4 November 2024 21:20	4,131	
INACT	0000590181QT40F	16 June 2025	13 August 2025 22:26	41	
INACT	0011002940PG873	24 January 2024	12 March 2024 20:56	33	
INACT	0001541111QT0A0	24 October 2024	15 November 2024 18:31	15	
INACT	0002077931QTF0C	15 October 2024	4 November 2024 21:20	13	
INACT	0000002551QTC1B	23 September 2025	1 October 2025 8:44	6	
INACT	0002173551QTE1C	26 March 2026	1 April 2026 14:19	4	
INACT	0000634301QT79E	5 June 2025	10 June 2025 22:11	3	
INACT	0001001855NGA86	30 May 2025	3 June 2025 22:13	1	
INACT	0000482021QTAD9	18 February 2026	4 March 2026 22:15	10	
INACT	1001294444QT2D7	23 March 2022	4 July 2024 19:16	566	
INACT	0000137271QTC2C	8 September 2023	5 September 2025 22:13	496	

Status	ICP	Event date	Input date	Business days	Reason
INACT	1000524938PG699	12 June 2024	30 October 2025 21:53	347	
INACT	0001640321QT04B	22 May 2024	21 June 2024 20:58	21	
INACT	0001446974QT21E	26 May 2024	26 November 2025 16:46	377	Updated to INACT in error or from an incorrect date and were later corrected.
INACT	0004200539NGE4A	30 May 2024	26 November 2025 16:43	374	
INACT	0001420831QT368	16 July 2024	20 August 2025 8:59	274	
INACT	0002189011QT260	3 August 2021	18 April 2024 21:03	675	Multiple rows in the disconnection document prevented the update, which was identified and corrected later.
INACP	0000183031QTC07	25 February 2021	6 August 2024 21:17	859	Missed having its status updated at the time a meter removal was processed and was later identified and corrected through discrepancy reporting.
INACP	0007003737NG625	21 June 2023	14 May 2025 13:12	472	Unable to determine reason.
INACT	1000617923PGD98	15 July 2024	Not updated yet		INACT-GVM ICP should have ACTC-GAS status from 15 July 2024 and requires correction.
INACT	0002115651QTA87	30 September 2024	Not updated yet		INACT-GVM ICP should have INACT-GVC status from 30 September 2024 and

Status	ICP	Event date	Input date	Business days	Reason
					requires correction.

Registry retailer update timeliness

I reviewed the event detail report to identify all retailer updates made by Contact between 1 March 2024 to 10 May 2026, excluding retailer events automatically created on switch completion.

Update type	Total updates	Update greater than five business days	Update greater than 20 business days	Update greater than 120 business days	Latest update business days	Average update days
Retailer	727	332	77	30	3,141	73

The Rules do not define a specific time period for updates but for the purpose of this audit I checked the reasons for all 39 updates more than 50 business days after the event date:

- 25 late updates were allocation group changes accidentally processed from the same day as the previous trader event on the registry, due to a misunderstanding the first time a new person completed the updates; the event dates were corrected on discovery during the audit, and a new process has been established, and
- 14 late updates were responsible meter owner changes following late receipt of paperwork, late confirmation of the correct owner, or were backdated corrections to the responsible meter owner or event date at the meter owner's request.

In all cases, the updates were completed as soon as practicable once the correct attributes were confirmed. The 25 allocation group updates and one of the responsible meter owner updates made more than 50 days after the event date had incorrect event dates applied; all were corrected on discovery during the audit. Some of the allocation group changes were backdated past the final revision, and to avoid future registry inaccuracies Contact should ensure that allocation groups are not changed for any period which has undergone a final revision unless the registry is being changed to match SAP.

Recommendation	Audited party comment
Do not make allocation group changes for any period that has undergone final revisions unless correcting the registry to match SAP.	Agreed. Through the implementation of our new reporting and ongoing upskilling of team members, these exceptions will be reviewed and actioned on a monthly basis, minimising the likelihood of updates being required after the final revision period.

I have not recorded any breach allegations for late retailer updates, because the updates checked were processed as soon as practicable after the need for a retailer update was identified.

Updates backdated by more than one year

Initial submissions are provided by 12pm on the 4th working day of the month after the reconciliation period, interim submissions are provided by 8am on the 9th working day of the 4th month after the consumption period, and final submissions are provided by 8am on the 14th working day of the 13th month after the consumption period.

If changes affecting reconciliation submissions are backdated more than one year (to a date before the start date of the next consumption period due to undergo a final allocation), they will not automatically be accounted for in reconciliation submissions generated by SAP.

Registry status, profile and allocation group updates, and switch gains, losses, withdrawals and read renegotiations can affect the accuracy of submission data where they are backdated more than 12 months. Status, profile and allocation group determine whether an ICP is included in submission data for a date range, and in which submission file. Switch gains, losses and withdrawals determine whether an ICP is included in submission for a date range, and switch event readings are used to calculate historic estimate and determine submission volumes.

In addition, changes to ICP and meter static data affecting gas conversion are typically updated from the next read date in SAP, rather than the date from which the attributes applied. In most cases these changes affecting gas conversion will not result in differences outside the maximum permissible errors in NZS 5259, but if they do, a correction is expected to be processed from the correct effective date.

The energy reconciliation team is able to complete consrec adjustments in SAP to correct data provided for reconciliation up to the final revision without affecting customer billing. If they are advised of backdated changes, they can ensure that submission information is correct, or if the final revision has passed, consult with the Gas Industry Company and allocation agent to determine whether a special allocation is needed.

Contact endeavours to ensure that any corrections and switch activity is completed within six months, and now that registry data is consistently validated against SAP monthly backdated updates are less likely to occur.

I checked all retailer, reconnection and disconnection status updates backdated by more than 260 business days (approximately one year) to assess the impact on submission. The late retailer updates did not impact on submission. Any ICPs corrected to an inactive status are expected to have no consumption, and movement of ICPs between active and vacant connected statuses does not have an impact on submission. 36 of the 98 status changes were from a disconnected to a connected status, and final allocations had already been completed for some periods resulting in under submission because inactive consumption is omitted. The ICPs are listed in **Appendix 5**. In addition, one new connection status update was made after the final revision; 1002161043QT6DF was updated 498 business days after the event date because the ICP had NEW status until 23 July 2024 and Contact moved the ICP to active the following day.

Discussions with the teams responsible for registry updates confirmed that there are no processes in place to communicate changes to switch event readings, status or inputs to the gas conversion process which are backdated more than one year to the reconciliation team. There is also no process to communicate changes to ICP data which could result in differences outside the maximum permissible errors in NZS 5259 which are either not processed from the correct date or are backdated more than one year.

Differences outside the maximum permissible errors in NZS 5259 are likely to occur for:

- Meter pressure changes over ± 1.15 kPa.
- Network pressure changes over ± 560 kPa.
- Altitude factors should be calculated as $= 1 - ((\text{altitude in m} / 8500) / (1 + (\text{meter pressure in kPa} / 101.325)))$ any differences over $\pm 1.0\%$ for pressures under 100 kPa or over 0.5% for pressures over 100 kPa are outside maximum permissible limits.
- Gas gate changes where the previous and current gate do not have the same notional delivery point.

Recommendation	Audited party comment
Develop processes to identify switches and registry updates that are backdated more than one year and require reconciliation data corrections and communicate them to the reconciliation team so that a correction can be processed. I suggest running an event detail report and calculating the number of days between the event entry date/time and event date, then filtering on events where the number of days is greater than 365. Develop a process to communicate changes to ICP data which could cause conversion errors outside the maximum permissible errors in NZS 5259 where the change is backdated by more than one year, or the change is not processed in SAP from the effective date. Differences outside the maximum permissible errors in NZS 5259 are likely to occur for: - meter pressure changes over ± 1.15 kPa, - network pressure changes over ± 560 kPa, - altitude factors should be calculated as $= 1 - ((\text{altitude in m} / 8500) / (1 + (\text{meter pressure in kPa} / 101.325)))$ any differences over $\pm 1.0\%$ for pressures under 100 kPa or over 0.5% for pressures over 100 kPa are outside maximum permissible limits, and - gas gate changes where the previous and current gate do not have the same notional delivery point.	Contact accepts the recommendation. A backdated switch reporting process is already in place, and Contact is enhancing existing reporting to include backdated read changes. Backdated switch changes are already getting communicated with reconciliation team. Contact accepts the recommendation to create a process to communicate changes to ICP data which could cause conversion errors outside the maximum permissible errors in NZS 5259 where the change is backdated by more than one year, or the change is not processed in SAP from the effective date.

Maintenance of ICP information		
Non-compliance	Description	
Report section: 7 Rule: 61.1 From: 7 October 2020 To: 26 Mar 2026	Audit history: Yes Controls: Acceptable Impact: Moderate	Status updates ICP status was not updated on the registry as soon as practicable for 40 of the 100 late updates checked, and ICPs 1000617923PGD98 and 0002115651QTA87 require status corrections to active which have not been processed yet. 36 updates to active status were made after final allocations were completed, resulting in some under submission because inactive consumption is omitted from submissions. The majority of the preventable late updates found occurred during parts of the audit period where status discrepancies were not consistently being identified and resolved monthly. The impact of each discrepancy varies depending on the nature of the change, and how backdated each update is. Retailer updates

		25 late retailer updates to allocation groups were accidentally processed from the same day as the previous trader event on the registry, due to a misunderstanding the first time a new person completed the updates. The event dates were corrected on discovery during the audit, and a new process has been established.
Remedial action rating	Remedial timeframe	Remedial comment
In progress	Status Updates 3 months Retailer Updates August 2026	Status Updates Contact will focus on improving the timeliness of processing updates and corrections, while continuing to build team capability/knowledge. This includes strengthening the communication of ICP data changes to enable earlier intervention and reduce the likelihood of downstream impacts. The two ICPs identified as still requiring correction in the gas Registry have been resolved. Retailer Updates The events recorded with incorrect dates were due to an isolated data entry error. The issue has since been identified and corrected.
Audited party comment		
The circumstances of the matters outlined in the breach notice.	Status Updates We had not established a formal process for communicating (internally) changes to ICP data that may result in conversion errors or impact submissions outside of the standard wash-up process. Retailer Updates The events recorded with incorrect dates were due to an isolated data entry error. The issue has been corrected, and additional training and validation checks have been implemented to reduce the likelihood of recurrence.	
Whether or not the participant admits or disputes that it is in breach.	We accept the breach.	
Estimate of the impact of the breaches (where admitted).	Status Updates Minor to Medium Retailer Updates Minor	

What steps or processes were in place to prevent the breaches?	Status Updates Contact has robust processes for managing ICP data corrections, supported by monthly mismatch reporting to identify and address data quality issues in a timely manner.
What steps have been taken to prevent recurrence?	Status Updates Contact is committed to enhancing the timeliness of processing workflows and corrective actions. This will be supported by ongoing capability development across additional team members to improve overall operational effectiveness. We will also be looking to develop and implement a process for communicating internally ICP data changes that may result in conversion errors or impact submissions outside of the standard wash-up process to ensure potential impacts are identified and managed more effectively, consistent with the auditor's recommendation. Retailer Updates Additional training and validation checks have been implemented to reduce the likelihood of data entry errors when updating the Gas Registry manually.

8. Resolving Discrepancies (rule 62.1)

Contact runs monthly event, discrepancy and consistency reports to identify and resolve differences between SAP and the registry, and I walked through the June 2026 review. These reports have not all been consistently actioned for the entire audit period due to changes to roles and responsibilities, and the process as of June 2026 is documented below.

Event reports

The event reports compare the latest event number of each type recorded for each ICP in the registry and the latest event of each type recorded for the same ICP in SAP. ICPs where the latest event is inconsistent are split into status, retailer, pricing, network, metering and address event mismatches. These most commonly occur due to timing because the registry and SAP are not updated at exactly the same time, reversals, or failed updates. The report is usually re-run the day after it is first generated each month after the overnight updates have completed to eliminate any timing differences.

I walked through the June 2026 review and found 11 genuine status differences, one genuine retailer difference, 63 pricing differences, 141 network differences, 586 metering differences and 370 address event differences. A sample of differences were checked and found that the attributes were usually correct, but the latest event number in SAP or the registry may not match due to replacements or reversals. Contact is working with SAP to prepare files which can be imported to update the events.

Registry-SAP discrepancies

The current field attributes in SAP are compared to the same field in the registry. Discrepancies are investigated to confirm the correct values and SAP and/or the registry is updated. I walked through the June 2026 review and found:

Gas gate (seven discrepancies): In all cases the gates had the same notional delivery point and there was no impact on submission accuracy or conversion. Errors are manually corrected to update SAP effective from the day after the last billed date.

ICP type/allocation group (12 discrepancies): Allocation group discrepancies are sent to the Contractor Operations Lead to confirm the correct allocation group for any active ICPs on the list, which are then manually updated in SAP and the registry. The reading frequency is updated at the same time.

Supply scenario (23 discrepancies): Differences between the active supply dates in SAP and the registry are investigated to determine the correct values and then SAP and/or the registry is updated.

Connection state (1,473 discrepancies): ICPs with discrepancies between their connection status and metering status in SAP and the registry are checked against the notes from the previous month's review. The ICP attributes are corrected in SAP and/or the registry if the correct values are known, otherwise they are passed to the gas help desk for further investigation and resolution. Some ICPs require site visits to confirm whether metering is present before they can be updated.

Network pressure (322³ discrepancies): SAP is updated to match the registry effective from the day after the last billed date using a bulk update process. Where an ICP has an open meter read

³ Includes inactive ICPs.

order, or no recent bills it is not updated. An exception is generated and the gas help desk completes a manual update.

Altitude (164⁴ discrepancies): SAP is updated to match the registry effective from the day after the last billed date using a bulk update process. Where an ICP has an open meter read order, or no recent bills it is not updated. An exception is generated and the gas help desk completes a manual update.

Meter pressure (five discrepancies): Differences may relate to rounding; the registry records the meter pressure in kPa to three decimal places and SAP records the meter pressure in barG⁵ to three decimal places. These rounding differences are too small to result in errors outside the maximum permissible errors in NZS 5259. Each difference not confirmed to be caused by rounding is checked against meter installation paperwork by the gas help desk to confirm whether SAP or the registry is correct. Contact either asks the meter owner to correct their registry information or corrects SAP. Corrections are processed from the correct pressure effective date if the customer has been over billed, or the day after the last billed date if the customer has been under billed.

Consistency reports

These reports are used to check the reasonableness and consistency of related information. I walked through the June 2026 review and found:

Supply scenario undefined (five ICPs): These ICPs have incomplete supply scenario information in SAP which is investigated and corrected.

Network meter pressure (20 ICPs): Records ICPs where the network pressure on the registry is the same as or lower than the meter pressure on the registry, which are checked for reasonableness. The report also records the SAP network and meter pressure.

Meter status removed (ten ICPs): This shows ICPs with ACTC or ACTV gas status where the meter identifier = removed. The affected ICPs are investigated and updated in SAP and the registry.

ICPs at GIR (ready) status with meters (four ICPs): All ICPs on the report are checked to determine whether they have been connected and can be moved to ACTC-GAS status.

Communication of changes to Bluecurrent for TOU ICPs

Metering, corrector and status changes for TOU ICPs are consistently identified on receipt of field services paperwork and reported to Bluecurrent. Other changes to ICPs which could affect energy conversion, including gas gate and altitude are expected to be identified and reported.

I reviewed event detail report for changes affecting TOU ICPs and found 0004226804NGFEC had its altitude corrected from 48m to 52m effective 22 December 2025 and 0004227012NG563 had its altitude corrected from 11m to 10m effective 1 December 2025. Neither change was reported to Bluecurrent. Both ICPs have temperature and absolute pressure correctors, so altitude is accounted for in the corrected meter readings, however because these are Powerco correctors, Bluecurrent is using the ICP's altitude to apply an altitude adjustment. This is recorded as non-compliance in **section 4** of the **2026 Gas Downstream Reconciliation Performance Audit Report**.

⁴ Includes inactive ICPs.

⁵ BarG = kPa / 100, kPa = BarG x 100.

Recommendation	Audited party comment
Develop a process to identify and communicate changes to ICP gas gate or altitude to Bluecurrent and periodically validate Bluecurrent's records against registry data for TOU ICPs.	Contact accepts the recommendation and is in the process of developing a report to identify changes to ICP gas gate and altitude information. The report is expected to support regular sharing of relevant changes with Bluecurrent to enable ongoing validation of registry data for TOU ICPs.

ICP status and connection status

Contact updates ICP statuses and connection statuses where field services activity indicates a change is required. Work completion details are recorded against an ORB field service order, then automatically transferred to SAP and the registry. A workflow error is created if ORB is unable to update all the required fields in SAP and staff manually check and correct the issue. BPEMs are generated if SAP does not receive an acknowledgement indicating that the registry update is successful, but exceptions are normally identified and resolved through monthly exception reporting which identifies:

- ICPs where the most recent status event is not the same as the registry,
- ICPs with inconsistencies between the SAP and registry statuses, and
- ICPs where the status is inconsistent with metering information.

I reviewed the report from 2 June 2026 and confirmed that the exceptions are in the process of being investigated and resolved.

The previous audit found some reconnections were not correctly processed because an incorrect service order type was recorded, and ORB did not transfer the update to SAP as a reconnection. This issue has been resolved through training and has not recurred.

Status accuracy

SAP updates ICP status once the correct status and event date have been confirmed by receipt of new connection, reconnection or disconnection paperwork, or inactive consumption or registry validation processes confirm the current status is incorrect.

The event date and any event readings are recorded against the work completion date. SAP expects any day with consumption to have active status and allocates consumption between reads to each day of the read-to-read period and then excludes any consumption allocated to inactive days. Contact receives disconnection and reconnection paperwork from ORB, and disconnection readings are loaded into SAP effective from the end of the disconnection date and the status is changed to inactive effective from the beginning of the disconnection date, so SAP allocates some consumption to the disconnection date and omits it. The current process makes it difficult for Contact to prevent inactive consumption on the disconnection date, and this has always been an issue for both gas and electricity. For example:

- ICP 0000011587GN669's disconnection reading is entered on 15 October 2025 the day that the ICP was disconnected; this resulted in 0.001 GJ of the consumption between the previous actual reading on 15 September 2025 and the disconnection read on 15 October 2025 being omitted from submission, and
- ICP 0002381276QTF85's disconnection reading is entered on 13 October 2025, the day that the ICP was disconnected; this resulted in 0.01 GJ of the consumption between the previous

actual reading on 10 October 2025 and the disconnection read on 13 October 2025 being omitted from submission.

The registry list from 10 May 2026 recorded ten ICPs with ACTV or ACTC status where the registry recorded a meter identifier of “REMOVED”. Nine were timing differences, and the registry and SAP were updated to be consistent after the report was run. ICP 0002353041QT0A1 had its meter removed and GNC status and was corrected to GNM as soon as the error was discovered during the audit, and the best endeavours requirement was met.

The registry list from 10 May 2026 recorded 469 ICPs with a status indicating that the meter is removed where the registry recorded a valid meter identifier.

- 22 were timing differences, and SAP was updated to ACTC GAS or ACTV GAS through the discrepancy reporting process after the report was run, and
- 447 ICPs have meter statuses indicating that the meter is disconnected or removed in SAP or have switched out; they are under investigation through the discrepancy reporting process.

I checked all ICPs which appeared on the registry list as ACTC or ACTV but did not appear in Contact’s ICP information extract and confirmed that they were valid switch timing differences.

I checked a diverse sample of 100 status updates and found 12 contained some incorrect information. Eight have been corrected and the other four are to be corrected.

Status	ICP	Permanent impact on submission	Corrected in SAP and the registry
ACTC GAS	ICP 0001396893QT530 was updated to an incorrect ICP and connection status in error on 10 June 2025, which was corrected on discovery during the audit. The correction was completed in time for revised submission information to be washed up.	Nil	Yes
ACTV GAS	ICPs 0000415641QT08B and 0001516491QT7FB had their statuses updated from incorrect event dates due to a new staff member trying to correct the issue instead of passing it to the gas help desk. Both were corrected on discovery during the audit and were updated in time for revised submission information to be washed up.	Nil	Yes
ACTV GAS	ICPs 0000192531QT043 (update 2 July 2025 backdated 1,155 days) and 0000354401QT717 (update 25 July 2024 backdated 946 days) were not completed in time for the final revision.	Under submission for periods where final submission had been completed	Yes
INACT-GVM	ICP 0002115651QTA87 should have been updated to INACT-GVC instead of INACT-GNM from 30 September 2024 because the meter was not removed. It is to be updated in SAP and the registry, and there is no impact on submission.	Nil	In progress
INACT-GVC	ICPs 0001446974QT21E, 0001420831QT368 and 0004200539NGE4A had incorrect statuses applied when a user was training, or due to a processing	Nil	Yes

Status	ICP	Permanent impact on submission	Corrected in SAP and the registry
	error when updating a contract start date and were corrected on discovery during the audit. The corrections were completed in time for revised submission information to be washed up.		
INACT-GVM	ICP 1002076677QTEC6 was updated to active in error due to a workflow issue and was corrected on discovery during the audit. The correction was completed in time for revised submission information to be washed up.	Nil	Yes
INACT-GVM	ICP 1000617923PGD98 should have ACTC-GAS status from 15 July 2024 and requires correction. Under submission will have occurred for any periods which have undergone final revisions before the correction is made.	Under submission for periods where final submission had been completed	In progress
INACT-GVM	ICP0002115651QTA87 should have INACT-GVC status from 30 September 2024 and requires correction. There is no impact on submission because the ICP is moving from one inactive status to another.	Nil	In progress
INACT-GVM	1001137555QT587 should have INACT-GVC status on 18 May 2026 only and requires correction. There is no impact on submission because the ICP is moving from one inactive status to another.	Nil	In progress

Allocation groups (AG)

Allocation groups are usually updated on the registry and SAP manually, effective from the beginning of a month. Due to a change in responsibility during the audit period some changes were backdated in error, and I recommend that backdated changes should not occur unless they align with submission data.

Allocation group exceptions are identified and resolved through monthly exception reporting, which includes:

- ICPs where the most recent retailer event is not the same as the registry, and
- ICPs with inconsistencies between the SAP and registry allocation group.

The registry discrepancies are reviewed to determine whether the registry or SAP is correct so that corrections can be made. All discrepancies identified between the registry and SAP information obtained for this audit were resolved as part of the June 2026 discrepancy reports.

Databricks reports have been developed to review allocation groups and have been used monthly since June 2026. There were two to three months without review of allocation groups while the reports were developed. Prior to that there was a monthly review using a report of all ICPs from SAP. The following groups of ICPs are checked:

- **AG6 with estimated consumption over 230 GJ**

These ICPs are checked to determine whether a change to AG4 and a monthly reading route is required. If the ICP has been supplied for less than 100 days, the allocation group is not

changed and the ICP is reassessed once supplied for more than 100 days to allow time for a more accurate estimate of annual consumption. If the ICP has been supplied for more than 100 days, it is expected to be moved into AG4.

- **AG4 with estimated consumption under 230 GJ**

These ICPs are usually left in AG4 and read monthly in case their consumption increases. Contact will investigate moving ICPs with consumption under 210 GJ to AG6 and a bi-monthly reading route.

- **AG4 or AG6 with estimate consumption over 10,000 GJ pa**

Any ICP with actual or expected consumption for a rolling 12-month period is required to have TOU metering installed as soon as practicable and no more than 12 months after the retailer becomes aware that the actual or expected annual consumption will be over 10,000 GJ.

During review of potential exceptions for this audit using a registry list and consumption report from Databricks, I found that not all expected ICPs were being included in the reports used for allocation group validation. A separate report containing all ICPs is available and will be reviewed using filters in the future.

Allocation groups for AG1 and AG2 ICPs are validated and updated on switch in, and if corrector changes occur. All TOU ICPs consuming over 10,000 GJ had AG1 or AG2 correctly assigned, and no non-TOU ICPs were in AG1 or AG2. Contact provides non-TOU submission data for ICPs 1001133052QTBC8 and 0000162161QT1D6 which have TG (temperature and gauge pressure) correctors present. Both ICPs consume less than 10,000 GJ pa and are compliantly in AG4. Contact does not provide submission data for gas gate meters, which are listed on the registry with submission type non-TOU and correctors. Contact does not provide submission data for gas gate meters, which are listed on the registry with submission type non-TOU and correctors.

I validated the registry allocation groups for ACTC and ACTV ICPs on the registry list for 11 May 2026 against the average daily consumption recorded in SAP for 10 May 2026 for the 71,134 ICPs where this information was available, and found the following discrepancies:

Discrepancy	Comment
AG6 with consumption over 250 GJ	188 ICPs in allocation group 6 had average consumption between 250-10,000 GJ on and are expected to be in AG4. Some of these ICPs were not present on the Dashboard reports to identify non-TOU ICPs, and this will be resolved by using a full report. 24 were supplied for less than 100 days and will be reassessed once supplied for more than 100 days to allow time for a more accurate estimate of annual consumption. 115 were supplied for between 100 and 365 days, and at the time the report was run ICPs were only changed to AG4 if there was at least 12 months of consumption due to some issues while the Databricks reporting was being developed. This has been revised to 100 days for now on, and the ICPs are expected to undergo allocation group changes in the next review. 29 were updated in SAP but not the registry due to a training issue and were later corrected. One ICP had high consumption recorded due to a low switch event reading which has since been renegotiated. Its actual consumption is below the 250 GJ threshold, and no allocation group change is required. 20 had consumption under 260 GJ, and usage is likely to fluctuate around the threshold.

Discrepancy	Comment
AG4 with consumption over 10,000 GJ	AG4 ICP 0001033789NG9B9 briefly had annual consumption over 10,000 GJ due a brief spike in usage and currently has estimated annual consumption of 6,594 GJ. The ICP is being investigated to determine whether consumption over 10,000 GJ per annum is expected in the future. If it is, TOU metering will be installed. AG4 ICPs 1002050279QTD51 and 0044165013PGB13 switched in during October 2025, and based on the history to date, may have annual consumption over 10,000 GJ. These ICPs are both being investigated to confirm whether consumption is likely to be over 10,000 GJ for the year. If it is, TOU metering will be installed.
AG6 with consumption over 10,000 GJ	No ICPs in AG6 genuinely had consumption over 10,000 GJ per annum.

Non-compliance is recorded for incorrect allocation groups for the 115 AG6 ICPs supplied for between 100 and 365 days, and the 29 ICPs updated in SAP but not the registry due to a training issue, which were later corrected.

Recommendation	Audited party comment
Do not backdate allocation group changes, unless they are backdated to align with SAP submission data. Changes to allocation groups should be effective from the first day of a month.	Recommendation to be applied going forward as of August 2026.
Promptly investigate the consumption for AG4 ICPs 0001033789NG9B9, 1002050279QTD51 and 0044165013PGB13 to confirm whether they are expected to consume more than 10,000 GJ per annum and TOU metering is required. TOU metering should be installed within three months of confirming consumption will be over 10,000 GJ per annum.	New report will report on anything over 10,000 GJ. The three highlighted ICPs are being investigated with business management team and the customers directly.
Ensure that the full report containing all ICPs is reviewed when identifying potential allocation group changes, and that the meter reading frequency is updated to monthly at the same time for any ICPs moving into AG4.	Newly created report collates all gas ICPs.

Network and gas gate

Gas gate is used to determine the temperatures which apply when calculating the temperature factor, and the gas composition values used to convert cubic metres to energy.

Distributor ICP information changes are imported into SAP as part of the overnight synchronisation process. BPEMs are generated where any of these updates fail to load, but exceptions are normally identified and resolved through monthly exception reporting, which includes:

- ICPs where the most recent status event is not the same as the registry, and
- ICPs with inconsistencies between the SAP and registry network and/or gas gate.

Networks and gas gates are corrected in SAP effective from the day after the last billed date, because network and gate are locked for billed date ranges. SAP is updated to match the registry effective from the day after the last billed date using a bulk update process. Where an ICP has an open meter read order, or no recent bills it is not updated and an exception is generated and the gas help desk completes a manual update.

Network and gas gate accuracy

I compared a registry list for 10 May 2026 to an extract from SAP for 18 May 2026 and found no network discrepancies and 28 gas gate discrepancies. Each affected ICP's SAP and registry gas gates had the same notional delivery point, so there was no impact on conversion factors. They were all timing differences; the ICPs had been identified in the June 2026 monthly discrepancy reporting process but had not updated on the first attempt because they had open meter read orders. The updates were later completed successfully.

ICP altitude

Altitude is an input into the altitude factor calculation and is maintained by distributors. Distributor ICP information changes are imported into SAP as part of the overnight synchronisation process. BP EMs are generated where any of these updates fail to load, but exceptions are normally identified and resolved through monthly exception reporting, which includes:

- ICPs where the most recent network event is not the same as the registry, and
- ICPs with inconsistencies between the SAP and registry altitude.

Altitudes are corrected in SAP effective from the day after the last billed date, because altitude locked for billed date ranges. SAP is updated to match the registry effective from the day after the last billed date using a bulk update process. Where an ICP has an open meter read order, or no recent bills it is not updated and an exception is generated and the gas help desk completes a manual update. A recommendation is made in **section 7** to advise the energy reconciliation team if an update is not completed from the correct effective date and/or within 12 months of the effective date.

I compared each ICP's altitude in SAP to the registry list and found 79 ICPs had altitude differences.

Distributor	Count of ACTC and ACTV ICPs	ICPs with altitude differences	ICPs with altitude differences over $\pm 10\text{m}$	ICPs with altitude differences over $\pm 20\text{m}$	Maximum difference
GNET	1586	-	-	-	-
NGCD	12997	5	3	-	-11
POCO	26020	12	1	1	-29
UNLG	38336	62	2	-	-18
VCTX	3	-	-	-	
Total	78,942	79	6	1	-29

I checked all differences over $\pm 10\text{m}$ and found that in all cases SAP had an incorrect altitude. All of the differences were within the maximum permissible errors for the altitude factor in NZS 5259 and were corrected unless the ICP switched out.

ICP	Registry altitude	SAP altitude	Date within Contact's period of supply altitude is effective from	Comment	Altitude factor difference
0001011249NG1DE	40	30	2 May 2026	Switched out 12 May 2026	-0.390%
0003064563NG1F3	40	30	7 May 2025	Corrected	-0.390%
1000624828PG984	54	25	4 March 2026	Corrected	-0.564%
0003065188NG83C	61	50	20 January 2026	Corrected	-0.586%
1001141945QTC5F	77	65	13 May 2021	Corrected	-0.736%
1001280086QT7DD	68	50	13 May 2021	Corrected	-0.667%

Altitudes recorded in SAP and the registry are not checked for reasonableness. I checked ICP altitudes for a random sample of 150 ACTC and ACTV ICPs for each network with non-zero altitudes on the registry list. All altitudes checked were within $\pm 10\text{m}$.

Distributor	Total ACTC and ACTV non-TOU ICPs	ICPs checked	Quantity outside 10m
GNET	1,586	15	-
NGCD	12,997	35	-
POCO	26,020	40	-
UNLG	38,336	60	-
VCTX	3 ⁶	-	-
Total	78,942	150	-

I also checked ICPs with zero altitudes recorded in SAP and on the registry for accuracy and found no differences over $\pm 10\text{m}$.

Distributor	Total ACTC and ACTV non-TOU ICPs	ICPs with altitude of zero	ICPs checked	Quantity outside 10m
UNLG	36,727	-	-	-
NGCD	10,399	30	30	-
POCO	23,300	2	2	-
GNET	1,249	-	-	-
Total	71,675	32	32	-

⁶ All are gas gates.

I rechecked the previous audit exception for 0000796051QTD51 and confirmed it has been corrected.

The maximum permissible error allowed by NZS 5259 for altitude factors is $\pm 1.0\%$ where meter pressure is less than 100 kPa, and $\pm 0.5\%$ where meter pressure is greater than or equal to 100 kPa. There were no altitude differences outside the maximum permissible errors.

Network pressure

Distributor ICP information changes are imported into SAP as part of the overnight synchronisation process. BPEMs are generated where any of these updates fail to load, but exceptions are normally identified and resolved through monthly exception reporting, which includes:

- ICPs where the most recent network event is not the same as the registry,
- ICPs with inconsistencies between the SAP and registry network pressure, and
- ICPs where the network pressure on the registry is the same as or lower than the meter pressure on the registry, which are checked for reasonableness; the report also records the SAP network and meter pressure.

The network pressure is corrected in SAP effective from the day after the last billed date, because network pressure is locked for billed date ranges. Network pressure is an input into the Joule Thompson Effect adjustment which allows for a 0.5 degrees Celsius decrease in gas temperature per 100 kPa decrease between the network pressure and meter pressure for the ICP, affecting both the temperature factor and compressibility factor calculation.

Network pressure accuracy

I compared each ACTC and ACTV ICP's network pressure in SAP to the registry list and found 15 ICPs had different network pressures recorded in SAP and the registry:

- the network updated the pressure for ICP 0003013301NG659 to be consistent with SAP, which was correct,
- ICP 0001011249NG1DE was supplied from 2 May 2026 to 11 May 2026 and had network pressure of 400 kPa recorded on the registry and 350 kPa recorded in SAP; there was no consumption between the switch gain and loss readings, so there is no impact on submission accuracy, and
- the other 13 ICPs had an incorrect network pressure assigned in SAP on switch in as they were previously supplied by Contact but then underwent a network pressure change while supplied by another retailer, and when they were re-gained by Contact, SAP recorded the network pressure for the previous period of supply; all of the errors have been corrected, and the errors were identified through the monthly discrepancy reporting as well as during the audit.

Any network pressure changes resulting in a change in difference between the network pressure and meter pressure of more than 560 kPa, will result in a temperature change of 2.8 degrees Celsius and cause a temperature factor difference over the maximum permissible errors in NZS 5259. None of the differences resulted in a change between network and meter pressure of over 560 kPa.

Recommendation	Audited party comment
Investigate why some ICPs supplied previously do not have the current registry network pressure recorded in SAP when they switch back in, including 1001293729NG3D9, 0001660251QT5DF, 0004209003NG286, 0001001967NG4FF, 0048143300PG54D, 0054230058PGD09, 0003065188NG83C,	Contact accepts the recommendation and is currently investigating the root cause of the identified discrepancies. Variances are also monitored through a monthly

Recommendation	Audited party comment
0004215257NG2E2, 0047101600PG46B, 0001861761PG62A, 1000592405PG0FB, 0004225903NG9C2 and 0001342910PG5D1.	reconciliation report and are reviewed and resolved as they are identified.

Meter numbers

There are no comparisons between SAP and the registry to identify meter serial number differences, but there are other processes to identify ICPs with incorrect meter numbers:

- for AMI meters, the read import and validation process detects instances where a read is provided but there is no matching ICP and meter combination, and generates MF21 BPEMs for investigation,
- for manually read meters, the ICP and meter number expected is sent to MRS who perform manual readings:
 - if a number mismatch is identified when the meter is read, MRS records a no read against the current meter and creates a “new meter” record against the ICP with the new meter serial number and reading,
 - on receipt of new meter records, SAP generates a MU14 BPEM and Contact investigates to determine whether the meter has been replaced and meter replacement paperwork needs to be obtained or processed, or a meter number correction is required,
 - if a meter reader does not notice a meter change on site, it is likely that recording the new meter’s reading against the old reader would create an implausible read exception, and
- the meter read compliance process identifies ICPs where readings have not been received, which includes instances where no read is received because the meter number does not match.

Meter number accuracy

I compared each ACTC and ACTV ICP’s meter number in SAP to the registry list and found 196 differences. I matched the first five digits and last five digits of the registry and SAP meter identifiers which confirmed 101 differences related to meter serial prefixes or suffixes and the same meter was recorded on the registry and in SAP.

I checked a sample of the 95 differences not relating to prefixes or suffixes.

26 were timing differences, where the metering information was updated on the registry before it was processed in SAP. For seven ICPs the meters were removed and status updated after the comparison and for 19 ICPs the meters were changed after the comparison.

For two ICPs SAP was correct, and the corrector’s site ID was recorded as the meter number or the meter owner updated their records after the comparison.

ICP 0001009616NGFE8 has registry meter number 600584427 and SAP meter number 04AG0584. According to the registry meter 04AG0584 was replaced on 20 April 2026. The ICP switched out on 26 April 2026, and Contact did not complete the meter change in SAP and instead applied the removal reading from the old meter 600584427 (1415) as the switch event reading against the new meter 04AG0584. The incorrect switch file content is also recorded as non-compliance in **sections 9.4 and 9.5**.

Two manually read ICPs had incorrect meter numbers recorded, which were not identified and reported by MRS.

- ICP 1002109613QT789 has registry meter number 20EG3704, but the ICP number was recorded as the meter number in SAP; MRS had been providing reads against SAP meter number, which has now been corrected to match the registry, and
- ICP 0004009254NG59B has registry meter number M988542 and SAP meter number M989542; MRS has been providing reads against the SAP meter number - Contact intends to investigate to confirm the correct meter number and update their records as necessary and provide the new meter number to MRS if necessary.

Two other ICPs are under investigation:

- ICP 0000532131QT315 has MRS photos showing the meter was present and advancing, but the meter owner believes it has been removed as they could not locate it when they attended the site in 2024; the meter owner has agreed to complete another site visit, but is having difficulty obtaining access to complete this - Contact will monitor this field services job through to completion, and in the meantime, volumes are being submitted for this ICP, and
- ICP 1001162012QTBB9 has registry meter number 263296 and SAP meter number 263875; according to the registry meter 263875 was replaced on 1 October 2013, and the ICP is being investigated to confirm the correct metering details.

Meter digits

There are no comparisons between SAP and the registry to identify meter digit differences, but there are other processes to identify ICPs with incorrect digits:

- an implausible read exception will be triggered if a meter appears to have rolled over because an incorrect number of digits is recorded, and
- for manually read meters, the ICP, meter number and digits expected is sent to MRS who perform manual readings:
 - if a digit mismatch is identified when the meter is read, MRS records a no read against the current meter and creates a “new meter” record against the ICP with the new meter serial number, digits and reading,
 - on receipt of new meter records, SAP generates a MU14 BPEM and Contact investigates to determine whether the meter has been replaced and meter replacement paperwork needs to be obtained or processed, or a digit correction is required.

I compared the meter digits in SAP to the registry list for each of the 78,142 ACTC and ACTV non-TOU ICPs where the meter number had matched, or I could confirm that the meter number difference related to a different prefix or suffix. There were 35 genuine differences:

- eight were timing differences and SAP and the registry now match,
- 26 were corrected during the audit to match the registry, and
- ICP 0000281981QT848 meter 600832749’s paperwork indicates that the meter has six digits, but the meter owner has recorded five on the registry; the number of digits is being queried with the meter owner.

Recommendation	Audited party comment
Some meter number and digit discrepancies identified during the audit were not identified and investigated through the existing validation processes. To ensure that discrepancies are identified and investigated I recommend performing a reconciliation between the meter numbers and digits recorded in SAP and the registry to confirm that they are consistent every six to 12 months.	We have developed a report to identify these mismatches and is currently reviewing and refining the output to ensure it meets business requirements. Subject to successful validation, the report will be considered for inclusion in the monthly reporting suite.

Network Pressure vs meter pressure

Distributor and meter owner information changes are imported into SAP as part of the overnight synchronisation process. BPEMs are generated where any of these updates fail to load, but exceptions are normally identified and resolved through monthly exception reporting, which includes a report of ICPs where the network pressure on the registry is the same as or lower than the meter pressure on the registry, which are checked for reasonableness. The report also records the SAP network and meter pressure.

Network Pressure vs meter pressure accuracy

I compared the network and meter pressure on the registry list for each of the 78,142 ACTC and ACTV non-TOU ICPs where the meter number had matched, or I could confirm that the meter number difference related to a different prefix or suffix.

There are 24 ICPs where the network pressure and the meter pressure are the same and two of these have the “operating at network pressure” flag set to yes, which is a meter owner-maintained field.

There were five ICPs with network pressure lower than meter pressure. Two ICPs were confirmed to have the correct network and meter pressure, and the network owner processed backdated corrections to the network pressure for ICPs 0000227451QT32A, 0000004781QTE9E and 0000218911QTCCB in May 2026 and SAP has been updated. Any network pressure changes resulting in a change in difference between the network pressure and meter pressure of more than 560 kPa will result in a temperature change of 2.8 degrees Celsius and cause a temperature factor difference over the maximum permissible errors in NZS 5259. None of the differences resulted in a change between network and meter pressure of over 560 kPa.

Meter pressure

Meter owner ICP information changes are imported into SAP as part of the overnight synchronisation process. BPEMs are generated where any of these updates fail to load, but exceptions are normally identified and resolved through monthly exception reporting, which includes:

- ICPs where the most recent metering event is not the same as the registry,
- ICPs with inconsistencies between the SAP and registry meter pressure.

Meter pressure is an input into the pressure factor, altitude factor, temperature factor and compressibility factor for gas conversion. Each meter pressure correction is made manually in SAP once the pressure is confirmed. Because meter pressure is locked in SAP for billed date ranges, where a meter pressure correction is required, it is processed in SAP from the day after the last billed date if the customer has been under billed. If the customer has been over billed, affected invoices are reversed, the pressure is corrected from the correct effective date, and the customer is then rebilled.

The process does not allow the full correction to be included in reconciliation submissions if the date the pressure should be effective from pre-dates when the correct pressure was applied in SAP. The energy reconciliation team can process back-end adjustments to ensure the correct consumption is reported, but there is currently no process to advise them when this occurs. A recommendation is raised in **section 7**.

Meter pressure accuracy

I compared the meter pressure in SAP to the registry list for each of the 78,142 ACTC and ACTV non-TOU ICPs where the meter number had matched, or I could confirm that the meter number difference related to a different prefix or suffix. There were four genuine differences:

- two were caused by rounding, and did not result in differences outside the maximum permissible errors in NZS 5259; SAP records pressure in BarG to three decimal places and the registry records pressure in kPa to two decimal places - ICP 0001035261NG1D2 has registry meter pressure of 5.75 kPa and SAP has 0.057 BarG (equivalent to 5.7 kPa) and ICP 0001710597PG8D6 has registry meter pressure of 35.85 kPa and SAP has 0.358 BarG (equivalent to 35.8 kPa),
- ICP 0002380483QT57B temporarily had an incorrect meter pressure of 2.5 kPa recorded on the registry as the paperwork showed 1.5 kPa and the registry was corrected when Contact queried the correct value; SAP correctly records 0.015 BarG for the whole period, and
- ICP 0001629051QT8ED had incorrect pressure recorded in SAP due to a decimal place error when converting from kPa to BarG (150 kPa should be 1.5 BarG, but 0.15 BarG was entered into SAP) and the impact on conversion is within the maximum permissible errors in NZS 5259 for the temperature factor and altitude factor, but outside maximum permissible errors for compressibility (0.351%) and pressure (53.715%); the ICP has been supplied since 1 January 2026, and a correction was processed effective from 29 January 2026 but there are still incorrect conversion factors applied from 1 to 28 January 2026

Contact provided ten examples of meter pressure changes. Two were updated in SAP from the correct effective date⁷ and the other eight and ICP 0001629051QT8ED were updated effective from the day after the last billed date, including one example where the new pressure was lower than the old pressure. They were not passed to the energy reconciliation team for back-end corrections. Any differences over ± 1.15 kPa are expected to result in pressure factor differences over the maximum permissible errors set out in NZS 5259.

ICP	Meter Identifier	New pressure	Old pressure on registry	New – old pressure difference (kPa)	Correct effective date for new pressure	Effective date of change SAP
0001629051QT8ED	R000001952	150	15	+135	1 January 2026	29 January 2026
1001281900QTBB1	15EG0909	2.75	2.5	+0.25	11 August 2025	12 August 2025
0000296481QT1C1	80266770	2.5	1.5	+1	18 June 2025	19 June 2025
1002214294QTD7D	600838221	2.75	7	-4.25	24 September 2025	26 March 2026
0000944841QT2F6	600875676	3	Correction in SAP only, there was no change to the		19 February 2026	3 April 2026
1001305483NGC3C	600700478	2.75			24 April 2024	28 November 2024

⁷ ICP 0075001339PG644 on 13 August 2025 and 0002380120QT4A1 on 4 May 2026.

ICP	Meter Identifier	New pressure	Old pressure on registry	New – old pressure difference (kPa)	Correct effective date for new pressure	Effective date of change SAP
0002351061QTEB4	600886556	3	registry meter pressure.		17 February 2026	8 April 2026
0000094161QT5E6	834105272	2.5			19 March 2026	28 March 2026
0001788981QTF82	9336219	7			24 July 2024	10 September 2024

I rechecked the meter pressure exceptions found during the previous audit. Four were corrected in SAP from the correct effective date, and one was partially corrected. ICP 0007001118NG1E8 meter 600584458 had SAP meter pressure of 1.5 kPa and registry meter pressure of 2.75 kPa. The pressure was corrected from 19 May 2023 onwards, but the period between 22 December 2022 and 18 March 2023 remains incorrect.

Meter multiplier

There are no comparisons between SAP and the registry to identify meter multiplier differences.

Meter multiplier accuracy

I compared the meter multiplier in SAP to the registry list for each of the 78,142 ACTC and ACTV non-TOU ICPs where the meter number had matched, or I could confirm that the meter number difference related to a different prefix or suffix. All ICPs had the meter multiplier set to 1 and there were no differences between SAP and the registry.

Conclusion

This rule requires the responsible retailer to use “best endeavours” to resolve discrepancies between their data and registry data.

Contact now runs monthly event, discrepancy and consistency reports to identify and resolve differences between SAP and the registry but for parts of the audit report these reports were not consistently reviewed and actioned due to changes or roles and responsibilities, which led to some inaccuracies not being identified, investigated and resolved promptly. Corrections affecting conversion factors are not consistently updated from the correct effective date due to billing locks, and there is not a process to consistently report these ICPs to the energy reconciliation team so that back-end corrections can be completed.

The best endeavours requirements were not consistently met for all data fields.

Resolving discrepancies		
Non-compliance	Description	
Report section: 8 Rule: 62.1 From: 1 Apr 2024 To: 26 Mar 2026	Audit history: Yes Controls: Needs improvement Impact: Moderate	The best endeavours requirements were not consistently met for all data fields, and non-compliance is recorded for: ICP status and connection status 447 ICPs have meter statuses indicating that the meter is disconnected or removed in SAP or have switched out. They are now under investigation through the discrepancy reporting process.

		12 of the sample of 100 status updates checked contained some incorrect information. Eight have been corrected and the other four are to be corrected. Changes between active (GAS) statuses and inactive statuses determine whether ICP volumes are included in or excluded from reconciliation reports. If an update is made in time for the final revision, revised submission data will be washed up. Allocation groups Incorrect allocation groups were recorded for the 115 AG6 ICPs supplied for between 100 and 365 days, and the 29 ICPs updated in SAP but not the registry due to a training issue which were later corrected. Altitudes Altitude differences were not being consistently identified and resolved promptly during the audit period. 79 ICPs had differences between the SAP and registry altitude which were corrected on discovery where the ICPs were still supplied. None were outside the maximum permissible limits in NZS 5259. Network pressure ICP 0001011249NG1DE was supplied from 2 May 2026 to 11 May 2026 and had network pressure of 400 kPa recorded on the registry and 350 kPa recorded in SAP. There was no consumption between the switch gain and loss readings, and there is no impact on submission accuracy. The other 14 ICPs had an incorrect network pressure assigned in SAP on switch in. They were previously supplied by Contact, then underwent a network pressure change while supplied by another retailer. When they were re-gained by Contact, SAP recorded the network pressure for the previous period of supply. All of the errors have been corrected and were identified through the monthly discrepancy reporting as well as during the audit. Meter number ICP 0001009616NGFE8 had a meter replacement before switch out, but the change was not processed in SAP. ICPs 1002109613QT789 and 0004009254NG59B have meter number differences between the meter owner and SAP which had not been identified or investigated through the existing meter number validation processes. Meter digits 26 meter digits mismatches were not identified or corrected until they were discovered during the audit. Meter pressure Eight of the ten pressure corrections reviewed were not updated from the correct effective date in SAP, including
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		ICP 0001629051QT8ED above and two differences were over the maximum permissible errors in NZS 5259.	
Remedial action rating		Remedial timeframe	Remedial comment
In progress		3-6 months	Contact will undertake a review of current processes and reporting mechanisms to identify enhancement opportunities that further strengthen internal controls and support ongoing compliance.
Audited party comment			
The circumstances of the matters outlined in the breach notice.		The audit identified gaps in certain process steps and opportunities to improve timeliness. While robust reporting processes were in place it was found they were not always regularly reviewed and seen through to completion/resolution.	
Whether or not the participant admits or disputes that it is in breach.		Contact acknowledges the breach.	
Estimate of the impact of the breaches (where admitted).		Minor to Medium	
What steps or processes were in place to prevent the breaches?		We have established processes for workflow completion and the implementation of corrections, supported by monthly mismatch reporting to identify, monitor, and resolve discrepancies.	
What steps have been taken to prevent recurrence?		Contact will review existing reporting and monitoring processes to ensure identified exceptions are being actively managed and progressed to completion within appropriate timeframes. We will also focus on improving the timeliness of workflow completion and the resolution of identified exceptions, supported by cross-training initiatives to broaden team knowledge, reduce key-person dependency, and strengthen operational resilience. In response to audit findings, we are developing a process for communicating manual ICP data changes that are backdated by more than 12 months, to assist with reducing the risk of unintended impacts on market submissions. Reporting enhancements will be investigated to improve the identification of ICP data corrections that may result in breaches under NZS 5259, including changes relating to meter pressure, network pressure, altitude factors, and gas gates. We will also update processes to ensure corrections are applied in SAP using the appropriate effective date. A meter number and digit mismatch report has been developed and is currently undergoing review and validation. Once validated, the report will be implemented into business-as-usual operations, supported by team training to promote the timely identification and resolution of exceptions.	

	Corrective actions have already been undertaken for the affected ICPs. Meter numbers for ICPs 1002109613QT789 and 0004009254NG59B have been corrected in SAP. For ICP 0001009616NGFE8, the meter was replaced on 20 April 2026; however, the associated paperwork was received late. By the time the information was actioned, the ICP had transferred to a new retailer, and the documentation was subsequently forwarded to the new retailer for action.
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9. Switching

9.1 Initiation of Consumer Switch / Switching Notice (Rules 65 to 67)

GNT process

Customers complete an application to become a Contact Energy customer online, or over the phone with a customer service representative.

Customer application details are manually loaded into UTIL-Sales, which will create the customer account and ICP in SAP. Once the required fields are populated in SAP including the ICP, ANZSIC code if different to what is recorded on the registry, contract start date and switch type, SAP will create a process document (pdoc) to change the supplier to a new retailer, which generates the GNT and transfers it to the registry.

If the GNT cannot be automatically issued due to incomplete application information (such as a missing pricing category) or is requested for a decommissioned ICP a BPEM will be generated. The missing details will be updated so that the GTN can be generated from SAP. Weekly, the Operations Team Leader scans through the PDOCs created for incoming switches, including checks for very backdated or requested switch event dates more than two business days in the future, and GNTs which have not been generated where the information has been available for more than ten days.

SAP receives incoming registry acknowledgement files for GNTs and a BPEM is created if the acknowledgement contains an error or is not received within the expected timeframe. If necessary, SAP allows the user to reprocess the current step so that the file can be reissued.

A BPEM is produced if an incoming GAN is not received within the expected timeframe.

Following a switch withdrawal, it may be necessary for Contact to reissue a GNT for the same ICP or a different ICP depending on the situation. The switching team manages this process by adding the withdrawn ICP to a “move in” workbook, which tracks any ICPs where GNTs need to be reissued so that files can be sent as soon as the withdrawal is complete.

The process for TOU switch gains is the same as non-TOU, with the exception of a CG39 BPEM which is created on switch completion to remind the field connections team to manually install TOU metering.

GNT timeliness

GNTs are required to be sent within two business days of entering into a contract to supply gas to the consumer. I checked a sample of all files issued more than 300 business days after the event date by Contact, and ten files issued between 20 and 300 business days after the event date to confirm whether they were sent within two business days of entering into a contract to supply gas to the consumer.

The differences between the requested event dates and GNT issue dates were caused by:

- backdated customer applications, or applications cancelled in error by the customer, including where customers did not realise the property they were moving into had a gas supply or they had not requested the gas supply on their initial customer application,
- GNTs being reissued following a withdrawal process, including where the wrong premises was initially requested particularly for multi-dwelling addresses like apartments, units and townhouses, and
- small delays in issuing GNTs where SAP was waiting for information.

11 of 33 backdated switch move GNTs sampled were not issued within two business days of entering into a contract to supply gas.

ICP	Event Date	Event Entry Date/Time	Date contract was entered into with the customer	Business days contract date to update date	Comment
1000596267PGF08	10 May 2023	21 August 2024	10 May 2023	321	Wrong premises withdrawal completed before requesting the ICP.
1002173525QT604	14 June 2024	30 December 2024	5 June 2024	144	
1001297553NG892	27 December 2024	2 April 2025	23 December 2024	66	
0001394822QT887	15 January 2022	7 May 2024	1 May 2024	4	Issued more than two business days after a withdrawal was completed.
1002185320QTD11	11 May 2024	9 December 2025	2 December 2025	5	
0000023995GN221	25 September 2024	27 November 2024	20 November 2024	5	
1001299692NG8FB	11 August 2025	3 September 2025	29 August 2025	3	
0001931090PG262	29 January 2026	22 April 2026	8 April 2026	10	
0001641481QT6F6	19 December 2022	22 March 2024	14 March 2024	6	Issued more than two business days after entering into a contract with the customer.
1002069487QT557	28 December 2023	5 June 2024	29 May 2024	4	
0007003088NG44B	26 July 2025	4 December 2025	21 November 2025	9	

No standard switches were backdated, and I checked a sample of five and confirmed that they were requested within two business days of entering into an agreement with the customer.

Switch gains affecting periods where final submissions have been completed

Every two to three months the Operations Team Leader checks for withdrawals, switch gains and switch losses backdated more than three months, to ensure that they are resolved in time for the final revision and preferably within six months. If a switch gain is backdated by more than 365 days, the energy reconciliation team is advised.

GNT content

All the GNT files contained the mandatory information required.

Standard switches

Contact did not request a switch event date for any of the 8,853 standard switches issued, and the GTN content was accurate for the sample sent.

Switch moves

Contact requested a switch date for all 22,226 switch move GNTs, and the requested switch dates were no more than ten business days after the GNT was issued to the registry.

5,836 GNTs had requested switch event dates more than one business day before the switch event date. I checked a sample of 15 of these GTNs, including the ten most backdated dates and five between ten and 100 business days before the event date. The event dates were accurate, and the correct switch type was selected.

Incoming switch information accuracy

13 switch gains previously supplied by Contact were loaded into SAP with an incorrect network pressure when the switch was completed. SAP is expected to apply the current ICP attributes from the registry when the switch completes. These ICPs underwent network pressure changes while supplied by another retailer, and the network pressure that applied during Contact's last period of supply was applied when the ICP was regained. All were corrected during the audit effective from June 2026, and any future errors will be identified and resolved promptly through Contact's monthly discrepancy reporting.

Any network pressure changes resulting in a change in difference between the network pressure and meter pressure of more than 560 kPa will result in a temperature change of 2.8 degrees Celsius and cause a temperature factor difference over the maximum permissible errors in NZS 5259. None of the differences resulted in a change over 560 kPa.

ICP	Network Pressure kPa on switch in date	SAP network pressure BarG before correction during the audit	Network Pressure difference kPa	Switch in date
1001293729NG3D9	400	0.04	-396	5 August 2025
0001660251QT5DF	118	3.5	232	1 October 2025
0004209003NG286	118	1.8	62	5 December 2025
0001001967NG4FF	400	3	-100	10 November 2025
0048143300PG54D	315	4	85	17 October 2025
0054230058PGD09	118	1.8	62	28 February 2026
0003065188NG83C	400	3.5	-50	20 January 2026
0004215257NG2E2	118	1.8	62	20 February 2026
0047101600PG46B	315	4	85	5 June 2025
0001861761PG62A	315	2.2	-95	20 April 2026
1000592405PG0FB	315	1.18	-197	17 April 2021
0004225903NG9C2	118	2	82	18 December 2025

ICP	Network Pressure kPa on switch in date	SAP network pressure BarG before correction during the audit	Network Pressure difference kPa	Switch in date
0001342910PG5D1	315	2.2	-95	11 September 2025

Future errors should be promptly detected and corrected through the monthly validation process, but I recommend Contact investigates to determine why the values were not correctly updated on switch in as expected to prevent recurrence. A sample of ICPs were checked during the audit and the SAP process documents showed that SAP received registry information and processed updates to network events, but these appear not to have been successful.

Recommendation	Audited party comment
Investigate to confirm why the switch gain process is not ensuring that the current registry ICP attributes are consistently applied for network pressure for switch gains which have previously been supplied with a different pressure, including ICPs 1001293729NG3D9, 0001660251QT5DF, 0004209003NG286, 0001001967NG4FF, 0048143300PG54D, 0054230058PGD09, 0003065188NG83C, 0004215257NG2E2, 0047101600PG46B, 0001861761PG62A, 1000592405PG0FB, 0004225903NG9C2 and 0001342910PG5D1.	Contact accepts the recommendation and is currently investigating the root cause of the identified discrepancies. Variances are also monitored through a monthly reconciliation report and are reviewed and resolved as they are identified. There was an issue with events entering into SAP that was resolved years ago, but now and then the odd one will switch in that needs to be resolved individually. These will be captured as they enter in.

Switching notice			
Non-compliance	Description		
Report section: 9.1 Rule: 66.1 From: 21 August 2024 To: 22 April 2026	Audit history: Yes Controls: Acceptable Impact: Minor	11 of 33 backdated GNTs sampled were not issued within two business days of entering into a contract to supply gas. This was caused by GNTs being reissued following a withdrawal process, including where the wrong premises was initially requested particularly for multi-dwelling addresses like apartments, units and townhouses and small delays in issuing GNTs where SAP was waiting for information.	
Remedial action rating	Remedial timeframe	Remedial comment	
In progress	Ongoing	Contact continues to monitor backdated GNT activity and review processes to minimise the need for retrospective corrections. Where issues are identified, corrective actions are taken as promptly as practicable	

		to ensure billing accuracy and compliance.
Audited party comment		
The circumstances of the matters outlined in the breach notice.	The backdated GNTs were submitted to correct customer accounts and ensure accurate billing outcomes. The affected cases primarily resulted from ICPs/meter mix up errors and delayed customer signups, which in many cases were only identified after billing had occurred. Once identified, corrective action was taken to rectify the records.	
Whether or not the participant admits or disputes that it is in breach.	Contact acknowledges that the identified GNTs were not submitted within the prescribed timeframe and therefore accepts that as technical breach.	
Estimate of the impact of the breaches (where admitted).	Minor.	
What steps or processes were in place to prevent the breaches?	Contact has established customer onboarding, validation and switching processes to support timely GNT submissions and compliance. However, some late GNTs are unavoidable where incorrect ICP/meter details are only identified after billing, necessitating retrospective corrections to ensure billing accuracy.	
What steps have been taken to prevent recurrence?	Contact continues to monitor backdated GNT activity to reduce incorrect ICP/meter errors. While some cases remain unavoidable and are only identified after billing has occurred, corrective action is taken promptly.	

9.2 Response to a Gas Switching Notice (rules 69 to 75)

Within two business days of receiving a gas switching notice, the responsible retailer must provide to the registry:

- a gas acceptance notice (GAN), or
- a gas transfer notice (GTN), or
- a gas switching withdrawal notice (GNW).

Contact actions BPEMs and monitors the switch breach history report to ensure that files are issued on time. The switch breach history report for 1 March 2024 to 18 May 2026 did not record any switch breaches where CTCT was the defaulting participant.

9.3 Gas Acceptance Notice (rule 70)

Within two business days of receiving a gas switching notice (GNT), the responsible retailer must provide to the registry a gas acceptance notice (GAN), or a gas transfer notice (GTN), or a gas switching withdrawal notice (GNW). Contact actions BPEMs and monitors the switch breach history report to ensure that files are issued on time.

GAN Process

SAP receives incoming GNT files from gaining retailers and attempts to generate a GAN response. SAP determines the correct response code based on a hierarchy, and the event date based on business rules set in SAP.

If the GAN cannot be automatically issued by SAP a BPEM will be generated. This most commonly occurs if a switch move is requested for an ICP where Contact has an active contracted customer, there is no actual reading within the last year, or SAP cannot determine which GAN response code to apply. Staff will investigate to determine the correct GAN response code and either update SAP so that the GAN file can be issued or create the GAN manually on the registry.

GAN timeliness

BPEMs are generated where SAP is unable to automatically produce a switching file; the switching team will work through the BPEMs to update SAP so that the GAN file can be issued or create the GAN manually on the registry.

In parallel, the switch breach history report is run twice daily to identify any ICPs where the GNT was received more than one business day ago and no GAN has been issued so that corrective action can be taken before a breach occurs.

The switch breach history report for 1 March 2024 to 18 May 2026 did not record any switch breaches where CTCT was the defaulting participant.

GAN content

All 13,613 GAN files contained the mandatory information required, including a valid response code and compliant proposed event date.

I checked the accuracy of GAN response codes by comparing them to the most recent registry list record and incoming GNT where it was available. 9,682 GANs were confirmed to have a reasonable code based on this check, and there were 55 ICPs with the AA code applied where Contact's latest registry status was inactive and 127 ICPs with the PD code applied where Contact's latest registry status was active. I checked a sample of 120 of the GANs and found they were timing differences, where Contact's AN reflected the status recorded in SAP at the time the GAN was generated except GAN-11608306.

ICP	Event Audit Number	Event Entry Date	Applied GAN acceptance code	Expected GAN acceptance code
0003014847NG21D	GAN-11608306	24 February 2025	AA (acknowledge and accept)	PD (premise inactive) because the ICP was inactive since 4 September 2017.

I checked a sample of the 3,735 GANs with the OC (occupied) or CO (contracted) codes applied which could not be confirmed from registry information. Nine of the ten files checked had the correct code applied. ICP 0000875841QT616 GAN-12278598 had the CO code applied in error because SAP's CRM was not updated to reflect that the customer had cancelled their contract. SAP's process to determine the code was operating correctly, but the underlying data for the ICP was incorrect.

ICP	Event Audit Number	Event Entry Date	Applied GAN acceptance code	Expected GAN acceptance code
0000875841QT616	GAN-12278598	21 April 2026	CO (contracted)	AA (acknowledge and accept)

The accuracy of GAN expected switch dates was checked using the switch breach history report, which did not record any switch breaches where CTCT was the defaulting participant between 1 March 2024 and 18 May 2026.

Gas acceptance notice		
Non-compliance	Description	
Report section: 9.3 Rule: 70.3 From: 24 February 2025 To: 21 April 2026	Audit history: Yes Controls: Effective Impact: Minor	Two GANs had an incorrect response code applied by SAP; GAN-11608306 and GAN-12278598. Controls are effective because 182 potential errors were identified from a total population of 9,878 GANs where codes could be validated against the registry list with history. A sample of 120 potential errors were checked and only one genuine error was identified, which most likely occurred because of a discrepancy between the SAP and registry status at the time the file was generated. A sample of ten GANs where the code could not be determined from registry information were checked and one error was identified because the underlying data in SAP was incorrect. There is a low impact because the other retailer could determine the correct ICP status from registry status records.
Remedial action rating	Remedial timeframe	Remedial comment
In progress	Ongoing	Contact will continue to monitor GAN response code accuracy and review exceptions to identify and address underlying data quality or timing issues.
Audited party comment		
The circumstances of the matters outlined in the breach notice.	The two identified exceptions were isolated cases resulting from either a timing discrepancy between SAP and registry data at the time the GAN was generated, or incorrect underlying data within SAP, which led to an incorrect response code being applied.	
Whether or not the participant admits or disputes that it is in breach.	Contact acknowledges that the identified GANs did not meet the requirements of Rule 70.3 and accepts that a technical breach occurred.	
Estimate of the impact of the breaches (where admitted).	Minor	
What steps or processes were in place to prevent the breaches?	Contact has established controls and validation processes to support the timely and accurate creation of GANs, including monitoring of GAN timeliness and response code accuracy.	

What steps have been taken to prevent recurrence?	Contact continues to review GAN exceptions, monitor response code accuracy, and address underlying data quality issues to minimise the risk of similar occurrences in the future.
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9.4 Gas Transfer Notice (rule 72)

GTN process

SAP receives incoming GNT files from gaining retailers and attempts to generate a GAN and then GTN response. SAP determines the GTN attributes from information contained within SAP. The annualised consumption estimate is calculated by SAP as the normalised consumption for the past year for the meter which is currently installed. The calculation only considers the most recent reading and the later of the first reading on the meter, or the earliest reading within the last 12 months. Estimated switch event readings are included in the calculation. If the most recent reading is lower than the first reading, the calculation will automatically treat it as a meter roll over.

If the GTN cannot be automatically issued by SAP a BPEM will be generated. This most commonly occurs if a suitable switch event reading is not available, an estimated switch reading cannot be generated, the ICP is unmetered, TOU, or there are metering differences between SAP and the registry. Staff will investigate to determine the correct attributes and update SAP so that the GTN file can be issued.

GTNs are created directly on the registry for ICPs which do not have metering installed or have TOU metering.

No TOU switch losses have occurred during the audit period. All TOU ICPs will be created with the MR flag set to no, so a CL21 BPEM will be created because no meter readings are available. The switching team will consult the ICP's account manager to determine whether the ICP should be switched out and then processes the switch manually via the registry user interface if necessary. The GTN content will be determined from actual or estimated readings provided by Bluecurrent, and historic consumption data will be used to determine the annualised consumption estimate.

GTN timeliness

BPEMs are generated where SAP is unable to automatically produce a switching file, and the switching team will work through them to update SAP so that the GTN file can be issued. In parallel, the switch breach history report is run twice daily to identify any ICPs where the GTN has not been issued so that corrective action can be taken before a breach occurs.

The switch breach history report did not record any switch breaches where CTCT was the defaulting participant between 1 March 2024 and 18 May 2026.

GTN content accuracy

I checked a random sample of 20 GTNs throughout the audit period and found that all file content was correct and consistent with SAP.

I identified one GTN with incorrect content when reviewing meter number mismatch. ICP 0001009616NGFE8's meter 04AG0584 was replaced with meter 600584427 20 April 2026. Before the meter change was processed in SAP, the ICP was requested by another trader. Contact completed the switch by creating a loss estimate reading of 1415 for 25 April 2026 on the old meter 04AG0584 in SAP and applying that read as an estimate in the GTN file against the new meter 600584427 on the registry. Contact asked the meter owner to forward the meter exchange paperwork to the gaining trader, who did not issue a read renegotiation or withdrawal. The correct process was not followed; losing traders are always expected to provide switch event readings for the meters recorded on the registry on the event date, and the same meter and reading should be

recorded in SAP. For standard switches, Contact can withdraw the switch and then transfer the ICP from a date prior to the meter change if necessary. Because this was a switch move, Contact was expected to process the meter change before switching the ICP.

I checked the estimated annualised consumption for GTNs issued during the audit period where at least one meter register was recorded.

Annual consumption	Count of GTNs
Zero	3,329
1-100 GJ	16,720
101-250 GJ	18
250-10,000 GJ	23
Grand Total	20,090

I checked a sample of the five zeros, the three highest within the 1-100 GJ and 101-250 GJ groups and the five highest in the 250-10,000 GJ group. All the values reflected the annual consumption for the ICP except the five largest values⁸, which were overstated because later actual readings were lower than previous estimates which made it appear that the meter had rolled over.

Rule 72.1.3 requires GTN notices to contain “an annualised consumption (in gigajoules) estimate for the ICP”, but it does not stipulate that the estimate must be accurate. For consistency with the previous audit, I have not alleged a breach for the situations where lower readings are treated as meter roll overs overstating the annualised consumption. Contact has investigated the logic to create the annualised consumption estimate and confirmed that it is not feasible to prevent lower readings from being treated as meter roll overs, but it is investigating whether an exception could be created for annual consumption over 300 GJ so that the annualised consumption can be validated and corrected, if necessary, before the GTN is issued.

Recommendation	Audited party comment
Rule 72.1.3 requires GTN notices to contain “an annualised consumption (in gigajoules) estimate for the ICP”, but it does not stipulate that the estimate must be accurate; therefore, I have not alleged a breach, but I recommend Contact investigates how ICPs with overstated annualised consumption due to lower readings appearing to be meter roll overs can be identified and corrected before the GTN is issued.	Contact accepts the recommendation and is assessing options to identify and correct overstated annualised consumption estimates caused by meter rollovers before GTNs are issued. Work on this initiative is ongoing.

The accuracy of GTN switch dates was checked using the switch breach history report, which did not record any switch breaches where CTCT was the defaulting participant between 1 March 2024 and 18 May 2026.

⁸ 0001026239NG1CF GTN-11221496 13 May 2024 12:23:46 PM 1,706 GJ, 0003018955NGAB1 GTN-11734055 2 April 2025 11:54:40 AM 3,006 GJ, 0000291311QT544 GTN-11170649 18 April 2024 7:38:18 AM 3,276 GJ, 1002176686QT6F8 GTN-11972181 5 September 2025 10:03:54 AM 7,729 GJ, and 0001756221QT002 GTN-11290354 25 June 2024 12:32:50 PM 9,371 GJ.

I checked for accuracy of meter and register information provided in GTN files by reviewing the PR-240 GTN meter and register data mismatch reports for March 2024 to May 2026 (excluding the October 2025 and January 2026 reports which were not available). The report identifies GTNs which have failed validation due to discrepancies between the meter and register information provided in the GTN and the values held on the registry on the switch event date. Four differences appeared on the report relating to Contact, which were either timing differences relating to backdated metering changes, or minor meter number differences (e.g. one digit difference) and the correct meter was switched.

Switch losses affecting periods where final submissions have been completed

Every two to three months the Operations Team Leader checks for withdrawals, switch gains and switch losses backdated more than three months, which are checked to ensure that they are resolved in time for the final revision and preferably within six months. If a change is backdated by more than 365 days, the energy reconciliation team is advised.

Gas transfer notice		
Non-compliance	Description	
Report section: 9.4 Rule: 70.2.2 From: 11 May 2026 To: 11 May 2026	Audit history: Yes Controls: Effective Impact: Minor	ICP 0001009616NGFE8's GTN-12302294 contained an estimated reading for meter 04AG0584 against new meter 600584427. Meter 04AG0584 was removed five days before the switch event date, and a reading for new meter 600584427 should have been applied. The controls are effective because this was an isolated instance where a meter change occurred close to the switch loss date and the correct process was not followed.
Remedial action rating	Remedial timeframe	Remedial comment
Completed	July 2026	Contact provided additional training to relevant agents in July 2026 to improve identification of meter exchange scenarios and minimise the risk of user error. Contact also maintains robust GTN validation and timeliness processes to support ongoing compliance.
Audited party comment		
The circumstances of the matters outlined in the breach notice.	This was an isolated error that occurred following a meter exchange shortly before the switch event date. The incorrect meter reading was used in the GTN, resulting in the reading for the removed meter being submitted instead of the newly installed meter	
Whether or not the participant admits or disputes that it is in breach.	Contact acknowledges that this GTN did not comply with Rule 70.2.2 and accepts that a breach occurred.	
Estimate of the impact of the breaches (where admitted).	Minor. The breach was limited to a single isolated instance and currently going through GNC correction process.	

What steps or processes were in place to prevent the breaches?	Contact has established processes, validation controls and quality checks to support the accuracy and timeliness of GTN submissions.
What steps have been taken to prevent recurrence?	Additional training has been provided to relevant agents to improve identification and handling of meter exchange scenarios. Contact continues to maintain and monitor its GTN validation and quality assurance processes to reduce the likelihood of similar errors occurring in future.

9.5 Accuracy of Switch Readings (rule 74)

GTN files are generated by SAP and switch event readings are determined from the readings held within SAP. If a suitable reading is not available for the switch and an estimate cannot be generated a BPEM is created. A user will ensure that a validated or estimated switch event reading is entered, and then the GTN will be generated from SAP.

I checked a sample of 20 GTNs throughout the audit period and found that all file content including readings was correct and consistent with SAP.

As discussed in **section 9.4**, ICP 0001009616NGFE8's GTN-12302294 contained an estimated reading for meter 04AG0584 against new meter 600584427. Meter 04AG0584 was removed five days before the switch event date, and a reading for new meter 600584427 should have been applied.

Accuracy of switch readings		
Non-compliance	Description	
Report section: 9.4 Rule: 74 From: 11 May 2026 To: 11 May 2026	Audit history: No Controls: Effective Impact: Minor	ICP 0001009616NGFE8's GTN-12302294 contained an estimated reading for meter 04AG0584 against new meter 600584427. Meter 04AG0584 was removed five days before the switch event date, and a reading for new meter 600584427 should have been applied. The controls are effective because this was an isolated instance where a meter change occurred close to the switch loss date and the correct process was not followed.
Remedial action rating	Remedial timeframe	Remedial comment
Completed	July 2026	Contact provided additional training to relevant agents in July 2026 to improve identification of meter exchange scenarios and minimise the risk of user error. Contact also maintains robust GTN validation and timeliness processes to support ongoing compliance.
Audited party comment		
The circumstances of the matters outlined in the breach notice.	This was an isolated error that occurred following a meter exchange shortly before the switch event date. The incorrect meter reading	

	was used in the GTN, resulting in the reading for the removed meter being submitted instead of the newly installed meter
Whether or not the participant admits or disputes that it is in breach.	Contact acknowledges that this GTN did not comply with Rule 74 and accepts that a breach occurred.
Estimate of the impact of the breaches (where admitted).	Minor. The breach was limited to a single isolated instance and currently going through GNC correction process.
What steps or processes were in place to prevent the breaches?	Contact has established processes, validation controls and quality checks to support the accuracy and timeliness of GTN submissions.
What steps have been taken to prevent recurrence?	Additional training has been provided to relevant agents to improve identification and handling of meter exchange scenarios. Contact continues to maintain and monitor its GTN validation and quality assurance processes to reduce the likelihood of similar errors occurring in future.

9.6 Gas Switching Withdrawal (rules 74A, 75, 76 and 78)

GNW

Contact usually identifies that a GNW is required following communication with their customer. A service request including the reason for the withdrawal request is raised in SAP, or an email is sent to the switching team. Contact's robot generates NW files for UA (unauthorised switch) and CR (customer request) withdrawals, and since 11 May 2026 the switching team has issued all other withdrawals. Earlier in the audit period, the Kotahi Matou team generated wrong premises withdrawals.

GNWs are issued as soon as possible after the service order is raised, and service order queues are monitored to ensure that service orders are actioned and closed.

GAW responses to GNWs issued by Contact are imported into SAP and create a task. The robot updates SAP to reflect the outcome of the withdrawal process if the event date is within the last two months and it is able to determine the correct action, otherwise the response is reviewed by a user who manually updates SAP.

Following a switch withdrawal, it may be necessary for Contact to reissue a GNT for the same ICP or a different ICP depending on the situation. The switching team manages this process by adding the withdrawn ICP to a "move in" workbook, which tracks any ICPs where GNTs need to be reissued so that files can be sent as soon as the withdrawal is complete.

GNW timeliness

GNWs are allowed to be issued at any point from the date that the ICP switches to Contact, until the date Contact receives a GNT for the ICP from another retailer. I did not identify any GNWs issued for dates outside Contact's period of supply.

The switch breach history report did not record any switch breaches where CTCT was the defaulting participant between 1 March 2024 and 18 May 2026.

GNW content

An analysis was undertaken of GNWs (switching withdrawal notices) to identify the number within each reason category. This was done as both the recipient of the GNW and as the initiator of the

GNW. The results are shown in the tables below and appear to be reasonable compared to the previous audit and to audits of other retailers.

GNW Files Sent	CR	DF	IN	MI	UA	WP	WS	Total	% of GNTs
O (old retailer)	154	41	-	17	69	215	711	1,207	3.88%
N (new retailer)	1,002	131	-	21	1	257	1	1,413	4.55%
GNW Files Received	CR	DF	IN	MI	UA	WP	WS	Total	% of GNTs
O (old retailer)	307	52	-	47	21	316	858	1,601	5.15%
N (new retailer)	515	50	-	13	5	214	-	797	2.56%

I checked 21 examples of GNW codes, including where Contact was the old and new trader for each request reason code. In all cases, the correct codes were used, and Contact had sufficient information to support the withdrawal.

I matched the GNW files issued by Contact to the GAW responses received from other retailers and found that 284 (10.83%) of the 2,620 responses were rejections. This is approximately 5% lower than proportion of rejections recorded in the previous audit. I checked a diverse sample of 15 rejected files including at least three with each request reason and found that the GNW code applied was correct based on the information available at the time the file was issued.

GAW

Incoming GNW files create a BPEM. Each BPEM is reviewed by a user who checks the ICP information in SAP, the registry and switching email inbox to determine whether the withdrawal should be accepted or rejected.

The user provides instructions for the robot to update SAP to reflect the outcome of the withdrawal process and enters an advisory code allowing the GAW to be issued by SAP. Where the withdrawal is complex or there are timing issues which the robot cannot handle, SAP may need to be updated manually.

BPEMs are generated where SAP is unable to automatically produce a switching file, and the switching team will work through them to update SAP so that the GAW file can be issued. In parallel, the switch breach history report is run twice daily to identify any ICPs where the GAW has not been issued so that corrective action can be taken before a breach occurs.

GAW timeliness

The switch breach history report did not record any switch breaches where CTCT was the defaulting participant between 1 March 2024 and 18 May 2026.

GAW content

I matched the GNW files received by Contact to their GAW responses and found that 281 (11.8%) of the 2,380 responses were rejections. This is around 3% higher than the proportion of rejections recorded in the previous audit. I checked a diverse sample of ten rejected files where Contact was the new and old trader for each reason code, and found they were all rejected for valid reasons.

Switch withdrawals affecting periods where final submissions have been completed

Every two to three months the Operations Team Leader checks for withdrawals, switch gains and switch losses backdated more than three months, which are checked to ensure that they are

resolved in time for the final revision and preferably within six months. If a change is backdated by more than 365 days, the energy reconciliation team is advised.

There were nine ICPs with accepted withdrawals processed more than one year after the event date between 1 March 2024 and 18 May 2026; seven were due to wrong premises switches.

9.7 Switch Reading Negotiation (rules 79 and 81)

Read renegotiations are managed by the billing team, and the switching team provides support where there are complex cases.

GNC

If an actual or customer read received after switch in is lower than the switch event reading, or significantly higher than the switch event reading an implausible read BPEM will be created. The billing team reviews the BPEMs and determines whether the switch event reading is likely to be incorrect, and read negotiation is required. As part of this process, Contact usually obtains at least two actual readings to determine the correct event reading.

Where read renegotiation is needed a service order is raised, which remains open until the process is complete. The GNC is generated from SAP using readings chosen by the user, the read type is only entered as actual if Contact has received an actual validated reading for the event date, such as contactor reconnection read. Otherwise, the read type is recorded as estimated.

GAC responses to GNCs issued by Contact are imported into SAP and create an SR14 BPEM. A user manually updates the readings in SAP to reflect the outcome of the renegotiation process, and if they are not satisfied with the outcome, they will undertake further negotiation with the other retailer and issue another GNC. Once the process is complete the read renegotiation service order is closed.

GNC content

I matched the GNC files issued by Contact to the GAC responses received from other retailers and found that 39 (6.1%) of the 638 responses were rejections, which is a similar proportion to the previous audit.

I checked a sample of 20 GNC files sent by Contact including ten rejections and ten acceptances. The reads provided in the GNC were consistent with the information available in SAP at the time the GNC was issued, except for:

- three AMI metered ICPs where the reading at the end of the first day of supply by Contact was provided as the GNC switch event reading, and
- one ICP where the meter was changed on the switch event date and Contact provided the opening reading on the new meter against the old meter number in the GNC; ICP 1000558890PG4AF's underwent a meter change from meter 16P0006 to meter 600794193 on 11 July 2024 and was initially gained on meter 16P0006 reading 7732 E on 11 July 2024, and then Contact issued a GNC for meter 16P0006 for 0 A, which was the expected opening reading for meter 600794193 installed on 11 July 2024 - Genesis rejected the incorrect GNC and a withdrawal was completed so that the ICP could be switched out from 10 July 2024, the day before the meter change, on reading 7732 A which is the Genesis reading up to the end of 9 July 2024.

ICP	Event Audit Number	Event Date	Event Entry Date	Comment
0000312761QT5B1	GNC-12012072	17 June 2025	6 October 2025	AMI read at the end of the first day of supply applied. The files were accepted.
1001303741NGD95	GNC-11743699	24 March 2025	8 April 2025	
0004009391NG63F	GNC-11397015	16 April 2024	9 September 2024	
1000558890PG4AF	GNC-11522558	11 July 2024	10 December 2024	The zero-opening reading on 11 July 2024 for meter 600794193 was recorded against the removed meter 16P0006 in the GNC file. The switch was later withdrawn.

All the ICPs had the correct agreed switch event readings recorded in SAP, but for ICP 1000558890PG4AF the removal reading on 10 July 2024 of 7814 was not recorded in SAP resulting in under submission of 82 CM or 3.4 GJ.

Recommendation	Audited party comment
Do not apply the actual AMI reading at the end of the first day of supply as the GNC read for switch gains. The event reading must be effective the end of the losing trader's last day of supply. The AMI reading for Contact's first day of supply can be used as an input to help you estimate a read for the day before which can be recorded as an estimate.	Contact accepts the recommendation and has provided additional training to relevant users to ensure GNC readings are based on the losing trader's last day of supply or are appropriately estimated using two actual reads where required. Contact also maintains robust processes and controls to support the accuracy and timeliness of GNC submissions and reduce the likelihood of recurrence.

I checked all 11 GNCs issued by Contact for TOU switches, and found they contained the correct readings provided by Bluecurrent. One GNC was initially rejected and then accepted on reissue and the other GNCs were accepted. Contact does not record the TOU readings in SAP and ensured that the readings were consistent with the readings and interval data which Bluecurrent holds.

GNC timeliness

The switch breach history report did not record any switch breaches where CTCT was the defaulting participant between 1 March 2024 and 18 May 2026.

GAC

Incoming GAC files create a BPEM. Each BPEM is reviewed by a user who checks the read history and correspondence from the other retailer to determine whether the GNC should be accepted or rejected. The user manually updates the readings in SAP to reflect the outcome of the RR process and enters a response so that the GAC can be issued from SAP.

In parallel, the switch breach history report is run twice daily to identify any ICPs where the GAC has not been issued so that corrective action can be taken before a breach occurs.

GAC content

I matched the GNC files received by Contact to their GAC responses and found that 29 (3.2%) of the 905 responses were rejections. I checked a diverse sample of ten rejected files, and I confirmed they were rejected where Contact had evidence that the requested reading was incorrect.

I checked a sample of 20 GAC files sent by Contact including ten rejections and ten acceptances. SAP reflected the correct event reading for 19 ICPs. ICP 1001156309QTB6F did not have the agreed switch reading for 16 January 2026 of 97131 recorded in SAP; the GNC was rejected in error but applied in SAP. Contact is trying to resolve the issue by requesting TRUS reissue their GNC so it can be accepted.

ICP	Event Date	GTN reading	Rejected GNC reading	SAP reading
1001156309QTB6F	16 January 2026	97131 E	10974 E	10974 E

GAC timeliness

The switch breach history report did not record any switch breaches where CTCT was the defaulting participant between 1 March 2024 and 18 May 2026.

Read renegotiations affecting periods where final submissions have been completed

Every two to three months the Operations Team Leader checks for withdrawals, switch gains and switch losses backdated more than three months, which are checked to ensure that they are resolved in time for the final revision and preferably within six months. If a change is backdated by more than 365 days, the energy reconciliation team is advised.

There is currently no check for backdated read changes, which also affect reconciliation. The Operations Team Leader intends to adopt these checks. I identified six ICPs with backdated read changes during the audit period, all for Contact gains. The read changes for ICP 1001159337QT66C 15 August 2023 and 0000015685GN36F 21 April 2023 were rejected, and no corrective action was required. The read change for ICP 0000102901QTC73 was accepted, and subsequent actual readings are in line with it. There was a delay in obtaining actual readings for this ICP and it was clear once reads were obtained that the switch event reading was incorrect.

ICP	Audit reference	Event Date	Event Entry Date/Time	Business days	Comment
0000102901QTC73	GAC-11540539	12 May 2023	29 December 2024 8:10	408	Accepted: change from 59231 to 6674 for a 5-dial meter Contact gain, a difference of 47,443 CM.

Switch read renegotiations		
Non-compliance	Description	
Report section: 9.7 Rule: 79 From: 9 September 2024 To: 6 October 2025	Audit history: No Controls: Adequate Impact: Minor	Three GNCs for AMI metered ICPs had the reading at the end of the first day of supply by Contact provided as the switch event reading. These errors occurred due to a misunderstanding, and Contact intends to modify the process to calculate event reads for AMI metered ICPs. One GNC contained the reading for the new meter installed on the switch event date against the old meter number. The controls are effective because this was an isolated instance where a meter change occurred close to the switch loss date and the correct process was not followed. Under submission of 3.4 GJ has occurred. One outgoing GAC rejected the incoming GNC in error, and Contact have requested the other trader reissue their GNC so it can be accepted. An error was made when accepting the GNC.
Remedial action rating	Remedial timeframe	Remedial comment
Completed	August 2026	Contact has provided additional training to relevant users to ensure switch event readings are based on the losing trader's last day of supply and that estimated reads are derived using two actual reads.
Audited party comment		
The circumstances of the matters outlined in the breach notice.	Three GNCs contained AMI readings from Contact's first day of supply rather losing retailer's last day of supply. A further isolated error occurred following the meter exchange on the switch event date. An additional error occurred during the acceptance of a GNC.	
Whether or not the participant admits or disputes that it is in breach.	Contact acknowledges the identified errors and accepts that a breach.	
Estimate of the impact of the breaches (where admitted).	Minor. The breaches were limited to a small number of isolated instances.	
What steps or processes were in place to prevent the breaches?	Contact had established processes and controls for calculating and validating switch event readings, including review and exception management processes.	
What steps have been taken to prevent recurrence?	Contact has provided additional training to relevant users to ensure switch event readings are based on the losing trader's last day of supply and that estimated reads are derived using two actual reads. Ongoing monitoring and quality assurance activities are undertaken to support compliance and reduce the likelihood of recurrence.	

10. Bypass of Distributor (rule 82)

Contact is not the retailer on a bypass network, so they do not have responsibilities under this Rule.

11. Recommendations

As a result of this audit, I have made eleven recommendations:

Report section	Recommendation
7	Do not make allocation group changes for any period that has undergone final revisions unless correcting the registry to match SAP.
7	Develop processes to identify switches and registry updates that are backdated more than one year and require reconciliation data corrections and communicate them to the reconciliation team so that a correction can be processed. I suggest running an event detail report and calculating the number of days between the event entry date/time and event date, then filtering on events where the number of days is greater than 365. Develop a process to communicate changes to ICP data which could cause conversion errors outside the maximum permissible errors in NZS 5259 where the change is backdated by more than one year, or the change is not processed in SAP from the effective date. Differences outside the maximum permissible errors in NZS 5259 are likely to occur for: • Meter pressure changes over ± 1.15 kPa. • Network pressure changes over ± 560 kPa. • Altitude factors should be calculated as $= 1 - ((\text{altitude in m} / 8500) / (1 + (\text{meter pressure in kPa} / 101.325)))$ any differences over $\pm 1.0\%$ for pressures under 100 kPa or over 0.5% for pressures over 100 kPa are outside maximum permissible limits. • Gas gate changes where the previous and current gate do not have the same notional delivery point.
8	Develop a process to identify and communicate changes to ICP gas gate or altitude to Bluecurrent and periodically validate Bluecurrent's records against registry data for TOU ICPs.
8	Do not backdate allocation group changes, unless they are backdated to align with SAP submission data. Changes to allocation groups should be effective from the first day of a month.
8	Promptly investigate the consumption for AG4 ICPs 0001033789NG9B9, 1002050279QTD51 and 0044165013PGB13 to confirm whether they are expected to consume more than 10,000 GJ per annum and TOU metering is required. TOU metering should be installed within three months of confirming consumption will be over 10,000 GJ per annum.
8	Ensure that the full report containing all ICPs is reviewed when identifying potential allocation group changes, and that the meter reading frequency is updated to monthly at the same time for any ICPs moving into AG4.
8	Investigate why some ICPs supplied previously do not have the current registry network pressure recorded in SAP when they switch back in, including 1001293729NG3D9, 0001660251QT5DF, 0004209003NG286, 0001001967NG4FF, 0048143300PG54D, 0054230058PGD09,

Report section	Recommendation
	0003065188NG83C, 0004215257NG2E2, 0047101600PG46B, 0001861761PG62A, 1000592405PG0FB, 0004225903NG9C2 and 0001342910PG5D1.
8	Some meter number and digit discrepancies identified during the audit were not identified and investigated through the existing validation processes. To ensure that discrepancies are identified and investigated I recommend performing a reconciliation between the meter numbers and digits recorded in SAP and the registry to confirm that they are consistent every six to 12 months.
9.1	Investigate to confirm why the switch gain process is not ensuring that the current registry ICP attributes are consistently applied for network pressure for switch gains which have previously been supplied with a different pressure, including ICPs 1001293729NG3D9, 0001660251QT5DF, 0004209003NG286, 0001001967NG4FF, 0048143300PG54D, 0054230058PGD09, 0003065188NG83C, 0004215257NG2E2, 0047101600PG46B, 0001861761PG62A, 1000592405PG0FB, 0004225903NG9C2 and 0001342910PG5D1.
9.4	Rule 72.1.3 requires GTN notices to contain “an annualised consumption (in gigajoules) estimate for the ICP”, but it does not stipulate that the estimate must be accurate; therefore, I have not alleged a breach, but I recommend Contact investigates how ICPs with overstated annualised consumption due to lower readings appearing to be meter roll overs can be identified and corrected before the GTN is issued.
9.7	Do not apply the actual AMI reading at the end of the first day of supply as the GNC read for switch gains. The event reading must be effective the end of the losing trader’s last day of supply. The AMI reading for Contact’s first day of supply can be used as an input to help you estimate a read for the day before which can be recorded as an estimate.

Appendix 1 – Control Rating Definitions

Rating	Definition
Ineffective	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	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	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	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.

Appendix 2 – Impact Rating Definitions

Rating	Definition
Insignificant	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	<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	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	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</u> of issues not related to registry or allocation information.

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 – Contact Comments

Contact Energy provided comments which are included in the body of the report.

Appendix 5 – Backdated updates to active statuses

These ICPs have updates from an inactive status which is omitted from submissions to an active status which is included in submissions, backdated more than one year. In some cases, the update only moved the active date forward or back less than the total days between the event and update date because there was a later GAS record and I have calculated the total days affected where the final revision had already been completed.

ICP	Previous status	Event date	Update date	Business days event date to update date	Days omitted
0000415641QT08B ⁹	Change GVL to GAS	1 July 2008	5 December 2025 14:42	4,403	-
0001435651QT552 ¹⁰	Replaced GVC with GAS	5 April 2022	19 July 2024 22:56	568	-
0001516491QT7FB ¹¹	Change GVT to GAS	1 July 2008	5 December 2025 14:46	4,403	-
0000183031QTC07	Change GVC to GAS	24 February 2021	6 August 2024 21:17	860	1
0000192531QT043	Change GVC to GAS	10 November 2020	2 July 2025 22:18	1,155	1
0004204812NGE43	Change GTD to GAS	19 October 2021	1 May 2024 20:53	628	1
1000506985PG1FD	Change GTD to GAS	14 February 2022	1 May 2024 20:53	549	1
1000530196PG371	Change GVC to GAS	24 August 2022	19 July 2024 22:56	472	1
0004223709NG898	Change GVM to GAS	13 October 2022	6 November 2025 22:29	763	18
0004008918NG68E	Change GVC to GAS	3 July 2023	26 September 2024 21:05	310	27
0000101571QT7C2	Change GVC to GAS	20 December 2022	16 March 2024 20:54	305	46
1001251658QT2F3	Change GVC to GAS	8 November 2022	14 March 2024 20:57	334	75
0043144650PG23D	Change GVM to GAS	3 August 2023	19 December 2024 21:52	347	81
0000227451QT32A	Change GPM to GAS	27 January 2023	20 May 2024 16:35	325	82
0001437049QT8AD	Change GVC to GAS	18 June 2024	28 October 2025 22:19	341	90

⁹ Changed to GVL and corrected back to GAS the same day, no impact.

¹⁰ Changed to GVL and corrected back to GAS the same day, no impact

¹¹ Changed to GAS and corrected back to GVT the same day, no impact

ICP	Previous status	Event date	Update date	Business days event date to update date	Days omitted
0001442703QTA02	Replaced GVC with GAS	5 August 2024	30 December 2025 22:23	351	92
0002342281QT408	Change GVC to GAS	16 August 2024	7 January 2026 22:20	346	100
0003029992NG018	Change GVM to GAS	23 November 2023	30 April 2025 22:33	353	121
1002164124QTAC1	Change GVC to GAS	1 May 2024	10 November 2025 22:23	383	134
0000100391QTADE	Change GVC to GAS	8 October 2024	20 April 2026 13:36	378	142
0004201019NG7BA	Change GVM to GAS	2 June 2023	19 December 2024 21:52	389	142
0001000930NG09D	Change GVC to GAS	26 March 2024	2 October 2025 22:29	380	156
1001301983NGFB4	Change GNM to GAS	16 October 2023	22 May 2025 22:09	396	174
0000616561QT4E5	Change GVC to GAS	29 November 2023	9 July 2025 22:07	397	191
0002352171QTFFD	Change GVC to GAS	19 April 2024	7 January 2026 22:20	428	222
0002005045NGD6D	Change GNM to GAS	29 May 2024	12 February 2026 22:15	425	228
0000131331QT24D	Replaced GNC with GAS	29 June 2023	20 March 2025 22:08	430	233
0000664061QT819	Change GVC to GAS	18 October 2023	28 July 2025 22:18	439	241
0002134161QTA10	Change GVC to GAS	27 March 2024	31 December 2025 22:07	440	246
0002252751QT0C2	Change GTD to GAS	22 June 2022	23 April 2024 20:08	455	268
1002161043QT6DF	Change ready to GAS	22 July 2022	24 July 2024 10:31	498	328
0000483421QT778	Change GVC to GAS	27 March 2024	23 April 2026 13:46	515	359
0000347481QT85C	Change GVC to GAS	3 March 2022	25 July 2024 17:31	595	453
1000608802PG40D	Change GVM to GAS	4 August 2023	22 April 2026 15:37	675	570
0000354401QT717	Change GVL to GAS	7 October 2020	25 July 2024 17:17	946	969
1001292215QT55C	Change GVC to GAS	20 June 2017	25 July 2024 16:50	1,774	2,187