

Compliance plan for Contact Energy Certified Reconciliation Participant – March 2024

Relevant information		
Non-compliance	Description	
<p>Audit Ref: 2.1</p> <p>With: Clause 10.6, 11.2, 15.2</p> <p>From: 01-Apr-23</p> <p>To: 28-Feb-24</p>	<p>CTCT</p> <p>Some inaccurate data is recorded and was not updated as soon as practicable.</p> <p>Some previous audit corrections not carried out.</p> <p>CTCS</p> <p>Some inaccurate data is recorded and was not updated as soon as practicable.</p> <p>Potential impact: High</p> <p>Actual impact: High</p> <p>Audit history: Multiple times</p> <p>Controls: Moderate</p> <p>Breach risk rating: 6</p>	
Audit risk rating	Rationale for audit risk rating	
High	<p>The controls are moderate overall. Contact is working to investigate issues and improve controls, including improving processes to identify and correct data accuracy errors so that revised submission data can be provided.</p> <p>The impact is high based on the volume differences identified and that some corrections have not yet been completed.</p>	
Actions taken to resolve the issue	Completion date	Remedial action status
<p><u>CTCT</u></p> <p>Active ICP with no MEP and unmetered flag set to N/ Active ICP with meter category nine or blank and unmetered flag set to N</p> <p>The exceptions identified during the audit primarily stem from instances where MEPs have auto accepted the MN response, while the loading of the corresponding metering details remains pending.</p> <p>These instances are monitored via our Registry Discrepancy Reporting within Data Bricks. As instances are identified, an investigation is undergone to determine whether the missing MEP events is a result of data inaccuracies within our MEP proposal.</p>	Ongoing	Identified

<p>Profile discrepancies/Incorrect generation profiles</p> <p>The profile code for ICP 0000010704TR2D7 has been corrected to RPS in the Registry.</p> <p>Contact have robust reporting in place to promptly detect profile related data discrepancies within SAP and the Registry.</p> <p>We proactively engage with customers, distributors, and MEPS, to address instances where ICPs, flagged through our fortnightly reporting, exhibit generation related data inaccuracies within our system or the Registry.</p> <p>UNM discrepancies</p> <p>The incorrectly calculated daily unmetered kWh for ICP 0007206698RNF30 has been fixed in the registry.</p> <p>Contact currently monitors various UNM related discrepancies between SAP and the Registry, however, we acknowledge shortfalls in our report has been realised, resulting in not all UNM related discrepancy types being captured.</p> <p>Efforts are underway to enhance our existing report to capture all types of UNM discrepancies effectively. Additionally, discussions with our SAP technical team are ongoing to develop new mechanisms to ensure UNM changes within the Registry are replicated in SAP in a timely manner.</p> <p>Incorrect status recorded on the registry</p> <p>Contact has strong reporting in place to monitor status events recorded on the Registry for all ICPs associated with the CTCT participant code. We continue to actively explore opportunities to further enhance our effectiveness in monitoring these events, as outlined under the preventative actions tab.</p> <p><u>CTCS</u></p> <p>Incomplete corrections for backdated status and trader updates where part of the affected period had already had final submissions</p> <p>A new process has been implemented to detect any changes to ICPs that may have caused volume submissions to be incorrect outside of the 14-month wash up timeframe. Issues identified during the audit are being reviewed and added into this process for correction.</p>	<p><u>CTCS</u></p> <p>15 Mar 2024</p>	
--	---------------------------------------	--

<p>Invalid generation of forward estimate where MADRAS cannot find shape values or the ICP is supplied for one day</p> <p>A new monthly check has been implemented to find ICPs supplied for only one day (which is very rare for Simply Energy) and manually process a correction through MADRAS for these. The first run of this check will identify and correct all issues going back 14 months.</p>	Ongoing	
<p>Replacement of actual interval data with estimates when part day HHR data is received</p> <p>A ticket has been raised to Axos to resolve the replacement of part actual interval data. Once this change has been released, we will assess how far back data can be re-loaded to address any historical issues.</p>	Ongoing	
<p>Incorrect labelling of historic estimate where seasonal adjusted shape values (SASV) published by the reconciliation manager are not available for part or all of a read-to-read period, or the seasonal shape values provided for the read-to-read period are all zero values</p> <p>Development work is pending from EMS to resolve the incorrect labelling of Historic Estimates, once this change is released, it is our expectation that historic issues going back 14 months from the date of the release will be addressed.</p>	Ongoing	
<p>Incorrect calculation of historic estimate due to missing readings in MADRAS for ICP 0000011643EA7E3 (April 2023) because some readings were not sent to MADRAS due to timing</p> <p>Issue was identified in January 2024 and affected the April and May 2023 consumption months where the R7 submissions had already been completed in October and November 2023 accordingly. The missing reads were sent to MADRAS for ICP 0000011643EA7E3 in March 2024 which is in time for the R14 wash ups scheduled for submission in June and July 2024.</p>	Ongoing	
<p>One HHR estimate was not generated because DataHub held insufficient history, and the manual estimation process was not used for ICP 0000545550NRC39</p> <p>The Simply Energy Operations Team worked with both the MEP and previous trader when ICP 0000545550NRC39 switched in but were not able to confirm till a later date whether the metering details uploaded to the Registry were accurate. This</p>	N/A	

<p>was why no estimation was provided in the initial Reconciliation. This issue was not resolved until Revision 3. Simply's normal process when there is missing TOU data at first submission is to estimate based on RFP information however the team were not confident loading estimated data into the metering configuration as received from the Registry given there was concern that this was inaccurate.</p> <p>Four HHR corrections were inaccurately processed.</p> <p>The 4 HHR correction errors have been actioned following the Audit.</p>	<p>15 Mar 2024</p>	
<p>Preventative actions taken to ensure no further issues will occur</p>	<p>Completion date</p>	
<p><u>CTCT</u></p> <p>Contact is committed to enhancing operational effectiveness and data accuracy across our process, systems and the Registry. We are actively pursuing several improvements and initiatives to streamline our processes and reporting, some noted below:</p> <ul style="list-style-type: none"> a) Implementation and testing of a new Exception Management Tool (EMT). This tool, providing a 14-month historical view of existing and newly created reports, aims to identify and rectify data inaccuracies promptly, ensuring compliance within the submission window. b) Conducting a comprehensive review of resource allocation to optimize staffing across operational processes and reporting functions. c) Engaging in ongoing discussions with MEPs and field contractors to enhance the quality of paperwork and documentation processes, further improving data accuracy and compliance measures. <p><u>CTCS</u></p> <p>Incomplete corrections for backdated status and trader updates where part of the affected period had already had final submissions</p> <p>A new process has been implemented to detect any changes to ICPs that may have caused volume submissions to be incorrect outside of the 14-month wash up timeframe.</p>	<p><u>CTCT</u></p> <p>Ongoing</p> <p><u>CTCS</u></p> <p>Ongoing</p>	

<p>Invalid generation of forward estimate where MADRAS cannot find shape values or the ICP is supplied for one day</p> <p>A new monthly check has been implemented to find ICPs supplied for only one day (which is very rare for Simply Energy) and manually process a correction through MADRAS for these.</p>	Ongoing	
<p>Replacement of actual interval data with estimates when part day HHR data is received</p> <p>A ticket has been raised to Axos to resolve the replacement of part actual interval data.</p>	Ongoing	
<p>Incorrect labelling of historic estimate where seasonal adjusted shape values (SASV) published by the reconciliation manager are not available for part or all of a read-to-read period, or the seasonal shape values provided for the read-to-read period are all zero values</p> <p>Development work is pending from EMS to resolve the incorrect labelling of Historic Estimates.</p>	30 June 2024	
<p>Incorrect calculation of historic estimate due to missing readings in MADRAS for ICP 0000011643EA7E3 (April 2023) because some readings were not sent to MADRAS due to timing</p> <p>A ticket has been raised to resolve the missing readings not sent to Madras for ICP 0000011643EA7E3.</p>	30 June 2024	
<p>One HHR estimate was not generated because DataHub held insufficient history, and the manual estimation process was not used for ICP 0000545550NRC39</p> <p>Simply believes this issue was a one-off as normal process would have provided an estimate for the interim reconciliation on all TOU ICPs.</p>	N/A	
<p>Four HHR corrections were inaccurately processed.</p> <p>An additional step has been added to the HHR corrections process to minimise any future errors in this area.</p>	Ongoing	

Preventative actions taken to ensure no further issues will occur	Completion date
<p><u>CTCT</u></p> <p>We are still working towards transitioning our pre-existing recertification monitoring reporting from SAS to Data Bricks.</p> <p>This transition presents an opportunity to enhance reporting capabilities and address ownership, responsibilities, and training needs with relevant teams.</p> <p>Additionally, improved commercial agreements are underway with smart meter providers for remote reconnections, aiming to minimize contractor visits and bridging of meters outside office hours.</p>	<p><u>CTCT</u></p> <p>Ongoing</p>
<p><u>CTCS</u></p> <p>Simply Energy have identified more resource is needed in this space and as a result, are proactively training another member of the team to assist in this space which will ensure better data quality - Operations Team Lead is also acting as Quality Control.</p>	<p><u>CTCS</u></p> <p>Aug 2024</p>
<p>Simply Energy is also working with their internal system administrator to improve current process in Salesforce to assist with timing and actions and to provide the Operations Team Leader visibility to assist and/or add resource where required.</p>	<p>Dec 2024</p>

Arrangements for line function services	
Non-compliance	Description
<p>Audit Ref: 2.12</p> <p>With: Clause 11.16</p> <p>From: 01-Jun-23</p> <p>To: 19-Jan-24</p>	<p>CTCS</p> <p>CTCS traded on ICPs connected to the TOLQ network where there was no arrangement or agreement in place.</p> <p>Potential impact: High</p> <p>Actual impact: Low</p> <p>Audit history: Twice previously</p> <p>Controls: Moderate</p> <p>Breach risk rating: 2</p>
Audit risk rating	Rationale for audit risk rating
<p>Low</p>	<p>The controls are rated as moderate. CTCS had assumed that Contact had arrangements in place for these existing embedded networks and an arrangement is now in place.</p> <p>The impact is low because no issues arose during the audit period which could not be resolved because there was no arrangement in place.</p>

Actions taken to resolve the issue	Completion date	Remedial action status
<u>CTCS</u> TOLQ were contacted and a contract put in place. This was signed by Simply Energy in January 2024.	19 Jan 2024	Identified
Preventative actions taken to ensure no further issues will occur	Completion date	
<u>CTCS</u> Most networks will insist on a trader entering into a DDA before trading so in the unlikely case that this has not happened, a monthly check will be incorporated into the business day schedule to check for this and ensure we progress these to completion.	Ongoing	

Meter bridging		
Non-compliance	Description	
Audit Ref: 2.17 With: Clause 10.33C and 2A of Schedule 15.2 From: 06-Apr-23 To: 06-Dec-23	CTCT For four of the 158 bridged meters checked the MEP was notified of a bridged meter later than one business day from when Contact was notified. Volume corrections were not created or not created correctly for 11 bridged meters. Potential impact: Medium Actual impact: Unknown Audit history: Once Controls: Moderate Breach risk rating: 4	
Audit risk rating	Rationale for audit risk rating	
Medium	The controls are rated as moderate. The reporting and identification of bridged meters has improved, and corrections are more consistently processed. There is an increased risk that the MEP may not be notified, and corrections may not be processed where an ICP switches out soon after being identified. The audit risk rating is medium based on the number of ICPs with bridged meters identified.	
Actions taken to resolve the issue	Completion date	Remedial action status
<u>CTCT</u> Contact is reviewing corrections for the 11 identified ICPs highlighted during the audit, which includes volume adjustments.	<u>CTCT</u> Ongoing	Identified

<p>We have implemented a systematic process and remain committed to its ongoing review and enhancement to mitigate future breaches.</p> <p>We have introduced a fortnightly review process for reconnection jobs in ORB, utilizing key word searches such as 'bridged' to identify cases where the FWR hasn't been selected by contractors. We will be monitoring this process closely and addressing any discrepancies identified with out contractors to improve notification procedures moving forward.</p>		
Preventative actions taken to ensure no further issues will occur	Completion date	
Please refer to the actions take to resolve field above.		

Changes to registry information	
Non-compliance	Description
<p>Audit Ref: 3.3</p> <p>With: Clause 10 Schedule 11.1</p> <p>From: 12-Apr-23</p> <p>To: 12-Dec-23</p>	<p>CTCT</p> <p>1,507 late updates to "active" status.</p> <p>785 late updates to "inactive" status.</p> <p>2,615 late trader updates.</p> <p>169 ANZSIC code updates were made more than 20 business days after CTCT began trading at the ICP.</p> <p>CTCS</p> <p>Six late updates to "active" status.</p> <p>23 late updates to "inactive" status.</p> <p>94 late trader updates.</p> <p>Three ANZSIC code updates were made more than 20 business days after CTCS began trading at the ICP.</p> <p>Potential impact: Low</p> <p>Actual impact: Low</p> <p>Audit history: Multiple times</p> <p>Controls: Moderate</p> <p>Breach risk rating: 2</p>
Audit risk rating	Rationale for audit risk rating
Low	<p>The controls are rated as moderate overall, as there is room for improvement.</p> <p>Overall, the level of compliance is high with the majority of updates being completed within five business days of the event. The audit risk rating is low.</p>

Actions taken to resolve the issue	Completion date	Remedial action status
<p><u>CTCT</u></p> <p>The majority of late status and trader updates to the Registry stem from the late return of paperwork from the field, data entry errors, or system-related issues.</p> <p>We continue to review all of these areas for improvement opportunities.</p> <p>Where errors or delays are identified as stemming from data entry errors, procedural inconsistencies, or system-related issues, we continue to review those areas to make improvements.</p> <p>Where errors or delays are identified as stemming from paperwork-related delays and errors from the field. These instances will continue to be addressed via the contractor performance provisions within the respective agreements.</p> <p>Ongoing training will continue to be provided to staff as required.</p> <p><u>CTCS</u></p> <p>The 94 late trader updates are from where HHR AMI data stops and the AMI Flag changes to N, those changes always occur when an AMI provider has not received data for ten days therefore these backdated changes are unavoidable.</p> <p>Late updates cannot be corrected. NB Meetings were held immediately after the Audit to ensure that Data Quality and timeliness was a daily priority. Process refreshers were also provided to all team members.</p>	<p><u>CTCT</u></p> <p>Ongoing</p> <p><u>CTCS</u></p> <p>NA</p>	<p>Identified</p>
<p>Preventative actions taken to ensure no further issues will occur</p>	<p>Completion date</p>	
<p><u>CTCT</u></p> <p>Where errors or delays stem from paperwork returned from the field, we will persist in applying the contractor performance provisions within our agreements to address concerns and enhance the process for the future.</p> <p>Continuous training will be provided, and discussions will be had as required to further reduce the opportunity of late or incorrect notifications being sent to the Registry in the future.</p> <p><u>CTCS</u></p> <p>Trader updates for Profiles HHR to RPS will more than likely always be a non-compliance as MEP's only update the Advanced</p>	<p><u>CTCT</u></p> <p>Ongoing</p> <p><u>CTCS</u></p>	

<p>Meter Flag when there's been 10 days of no reads received. As soon as the flag is updated Simply Energy updates the Profile.</p> <p>Simply Energy have identified more resource is needed in this space and as a result, are proactively training another member of the team to assist in this space which will ensure better data quality - Operations Team Lead is also acting as Quality Control.</p> <p>Simply Energy are also working with their internal system administrator to improve current process in Salesforce to assist with timing and actions and to provide the Operations Team Leader visibility to assist and/or add resource where required.</p>	<p>Aug 2024</p> <p>Dec 2024</p>	
--	---------------------------------	--

Trader responsibility for an ICP		
Non-compliance	Description	
<p>Audit Ref: 3.4</p> <p>With: Clause 11.18</p> <p>From: 21-Nov-23</p> <p>To: 06-Dec-23</p>	<p>CTCT</p> <p>0005265000ALF50 was a backdated new connection, and the MEP nomination was not processed until the ICP became “active”.</p> <p>Potential impact: Low</p> <p>Actual impact: Low</p> <p>Audit history: Multiple times</p> <p>Controls: Strong</p> <p>Breach risk rating: 1</p>	
Audit risk rating	Rationale for audit risk rating	
<p>Low</p>	<p>The controls are strong, because late MEP nominations are rare and there are robust processes in place to identify rejected MEP nominations.</p> <p>The impact is low, the MEP nomination was made on 6 December 2023 for 21 November 2023.</p>	
Actions taken to resolve the issue	Completion date	Remedial action status
<p><u>CTCT</u></p> <p>Contact maintains a robust process for managing MEP nominations. However, the nomination for ICP 0005265000ALF50 encountered a delay due to initial uncertainty regarding the involvement of an alternate retailer in the new connection for the customer. Upon receiving confirmation, the ICP was promptly established, and the nomination was swiftly forwarded to the registry.</p>	<p><u>CTCT</u></p> <p>December 2023</p>	<p>Identified</p>
Preventative actions taken to ensure no further issues will occur	Completion date	
<p>No further actions required.</p>		

Provision of information to the registry manager		
Non-compliance	Description	
<p>Audit Ref: 3.5</p> <p>With: Clause 9 Schedule 11.1</p> <p>From: 06-Apr-23</p> <p>To: 04-Dec-23</p>	<p>CTCT</p> <p>289 late updates to “active” status and MEP nominations for new connections.</p> <p>Four of a sample of 43 ICPs with “active” date discrepancies had incorrect “active” status dates. Two were corrected during the audit and two remain incorrect.</p> <p>169 ANZSIC code updates were made more than 20 business days after CTCT began trading at the ICP.</p> <p>CTCS</p> <p>14 late updates to “active” status for new connections.</p> <p>Two late MEP nominations for new connections.</p> <p>Three ANZSIC code updates were made more than 20 business days after CTCS began trading at the ICP.</p> <p>Potential impact: Low</p> <p>Actual impact: Low</p> <p>Audit history: Multiple times</p> <p>Controls: Moderate</p> <p>Breach risk rating: 2</p>	
Audit risk rating	Rationale for audit risk rating	
Low	<p>The controls are rated as moderate overall.</p> <ul style="list-style-type: none"> CTCT controls are moderate and could be improved by resuming monitoring of “active” status date accuracy as recommended in section 2.9. CTCS controls are strong. <p>The audit risk rating is low because the number of ICPs affected overall is small. Late or inaccurate changes to “active” can result in delays in providing submission information and billing the customer, and incorrect “active” dates can have an impact on submission data.</p>	
Actions taken to resolve the issue	Completion date	Remedial action status
<p><u>CTCT</u></p> <p>The majority of late or inaccurate status and trader updates to the Registry stem from the late return of paperwork from the field, data entry errors, or system-related issues.</p> <p>We continue to review all these areas for improvement opportunities.</p> <p>Where errors or delays are identified as stemming from data entry errors, procedural inconsistencies, or system-related issues, we continue to review those areas to make improvements.</p> <p>Where errors or delays are identified as stemming from paperwork-related delays and errors from the field. These</p>	<p><u>CTCT</u></p> <p>Ongoing</p>	Identified

<p>instances will continue to be addressed via the contractor performance provisions within the respective agreements.</p> <p>Ongoing training will continue to be provided to staff as required.</p> <p>Contact is currently in the process of migrating existing ANZSIC code reporting from SAS to Data Bricks. This migration aims to integrate the current ANZSIC code reporting into the EMT currently under development and testing.</p> <p><u>CTCS</u></p> <p>Late updates cannot be corrected. Simply Energy continues to review the ANZSIC codes of ICPs that switch in from other traders to get them as accurate as possible, which includes periodic reviews of all ICPs. Sometimes this will mean an ANZSIC code is updated weeks after switching an ICP where the business believes the coding can be improved - as discussed with the auditor, Simply Energy are prioritizing accuracy over timeliness.</p>	<p><u>CTCS</u></p> <p>N/A</p>	
<p>Preventative actions taken to ensure no further issues will occur</p>	<p>Completion date</p>	
<p><u>CTCT</u></p> <p>Contact has robust processes and reporting in place to monitor the completeness and timeliness of updates to the Registry.</p> <p>We currently have several mechanisms and initiatives noted in our audit responses that will help identify room for improvements within our processes and reporting, monitor discrepancies and trends, as well as improve our overall compliance rating.</p> <p><u>CTCS</u></p> <p>Simply Energy have identified more resource is needed in this space and as a result, are proactively training another member of the team to assist in this space which will ensure better data quality - Operations Team Lead is also acting as Quality Control</p> <p>Monthly reports are sent to Operations where the ANZSIC code requires further investigation for existing ICP's - the Operations Team works closely with the Customer Care Team to provide the correct codes and the Registry is updated as soon as an improved code is confirmed.</p>	<p><u>CTCT</u></p> <p>Ongoing</p> <p><u>CTCS</u></p> <p>Aug 2024</p> <p>Ongoing</p>	

ANZSIC Codes		
Non-compliance	Description	
Audit Ref: 3.6 With: Clause 9 (1(k) of Schedule 11.1 From: 07-Dec-23 To: 28-Feb-2024	CTCT 14 ICPs had an incorrect ANZSIC code applied, and 12 were corrected during the audit. Potential impact: Low Actual impact: Low Audit history: Multiple times Controls: Moderate Breach risk rating: 2	
Audit risk rating	Rationale for audit risk rating	
Low	The controls are rated as moderate overall but there is room for improvement. Some exceptions relating to unknown ANZSIC codes and meter category two ICPs were not identified prior to the audit. The audit risk rating is low because there is no impact on settlement outcomes and a low impact on the Electricity Authority's reporting accuracy.	
Actions taken to resolve the issue	Completion date	Remedial action status
<u>CTCT</u> The ANZSIC code for ICP 0000000153TE964 is still under investigation. Contact is currently in the process of migrating existing ANZSIC code reporting from SAS to Data Bricks. This migration aims to integrate the current ANZSIC code reporting into the EMT currently under development and testing.	<u>CTCT</u> Ongoing	Identified
Preventative actions taken to ensure no further issues will occur	Completion date	
Please refer to actions taken to resolve section.		

Changes to unmetered load	
Non-compliance	Description
Audit Ref: 3.7 With: Clause 9(1)(f) of Schedule 11.1	CTCT 11 ICPs had incorrect unmetered load details recorded. Nine were corrected as soon as practicable once the error was identified and revised submission information was provided at the first available opportunity. Two remain incorrect in SAP and/or the registry. Potential impact: Low Actual impact: Low

From: 01-Apr-23 To: 28-Feb-24	Audit history: Multiple times Controls: Moderate Breach risk rating: 2		
Audit risk rating	Rationale for audit risk rating		
Low	The controls are currently rated as moderate, because there are good validation processes, but some exceptions were not resolved before being found during the audit. The audit risk rating is low because the impact on settlement is minor, and revised submission information will be washed up.		
Actions taken to resolve the issue	Completion date	Remedial action status	
<u>CTCT</u> Contact have corrected 9 of the 11 ICPs identified as having incorrect UNM load details in the Registry and are working to validate and resolve the remaining two. Contact has developed a new EMT capable of identifying UML exceptions. We are providing further training to our users for this tool to ensure the tool is used proficiently, with an emphasis placed on accurate UML calculations and precise data entry into SAP.	<u>CTCT</u> Ongoing	Identified	
Preventative actions taken to ensure no further issues will occur	Completion date		
Please refer to actions take to resolve section.			

Management of "active" status	
Non-compliance	Description
Audit Ref: 3.8 With: Clause 17 Schedule 11.1 From: 04-Dec-22 To: 08-Dec-23	CTCT 0000434474TPA6A had an incorrect status update to "active" on 4 December 2022 which has not been corrected. Two reconnected ICPs which had incorrect event dates and one ICP which had an incorrect status which were corrected during the audit. Four of a sample of 43 ICPs with "active" date discrepancies had incorrect "active" status dates. Two were corrected during the audit and two remain incorrect. Potential impact: Low Actual impact: Low Audit history: Multiple times Controls: Moderate

	Breach risk rating: 2	
Audit risk rating	Rationale for audit risk rating	
Low	<p>The controls are currently rated as moderate, because there are good validation processes, but some exceptions were not identified and resolved before being found during the audit.</p> <p>The audit risk rating is low because the impact on settlement is minor, and a small number of ICPs were non-compliant. Late or inaccurate changes to “active” can result in delays in providing submission information and billing the customer, and incorrect “active” dates can have an impact on submission data.</p>	
Actions taken to resolve the issue	Completion date	Remedial action status
<p><u>CTCT</u></p> <p>0000434474TPA6A - A meter reader misread the clock meter during a read run, which indicated site was consuming despite holding a status of inactive in the registry. Subsequently, a BPEM was created to notify Contact of recorded consumption on an inactive site, the incorrect validation steps were completed, resulting in the Registry being incorrectly updated with a status of active. This has since been corrected in our system and the registry.</p> <p>Contact utilizes parts of the AC020 audit compliance report to monitor the accuracy of status event dates loaded in the Registry. We intend to expand training to our staff to ensure consistent oversight and timely corrections.</p> <p>Additionally, efforts are underway to address and resolve the remainder of the data inaccuracies highlighted during the audit.</p> <p>New Connections undergo daily monitoring via existing reporting. Furthermore, we utilize a monthly report to identify all connection disparities between the registry and SAP. These monitoring processes/reports are integral to ensuring data integrity and compliance.</p> <p>Contact continues to work with field contractors and MEPs to address all late paperwork and accuracy issues returned from the field.</p>	<u>CTCT</u>	Identified
Preventative actions taken to ensure no further issues will occur	Completion date	
<p><u>CTCT</u></p> <p>We will continue to work with our field service providers to ensure accurate paperwork is returned in a timely manner to further reduce the opportunity for this non-compliance to arise in the future.</p> <p>In addition, we will continue to run existing reporting, and explore opportunities for process and report improvements to</p>	<u>CTCT</u> Ongoing	

further decrease the opportunity for non-compliances to arise in the future.		
--	--	--

Management of "inactive" status		
Non-compliance	Description	
<p>Audit Ref: 3.9</p> <p>With: Clause 19 of schedule 11.1</p> <p>From: 20-Jul-21</p> <p>To: 28-Feb-24</p>	<p>CTCT</p> <p>One ICP which had an incorrect event date and status, which was discovered and corrected during the audit.</p> <p>Investigation and correction for ICPs with inactive consumption does not always occur as soon as practicable resulting in under submission of consumption which occurred during periods with inactive status. Contact's reporting shows there are potentially 636 ICPs with 549,610 kWh of inactive consumption which require investigation and correction.</p> <p>CTCS</p> <p>ICP 0001780783TG6A6 was incorrectly at ready status from 2021 to 2024 and was decommissioned during the audit.</p> <p>Potential impact: Medium</p> <p>Actual impact: Medium</p> <p>Audit history: Multiple times</p> <p>Controls: Moderate</p> <p>Breach risk rating: 6</p>	
Audit risk rating	Rationale for audit risk rating	
High	<p>Controls are moderate overall:</p> <ul style="list-style-type: none"> CTCT controls over "inactive" status updates are moderate, but controls over monitoring and correction of "inactive" ICPs with potential consumption are weak; they do not ensure that "inactive" consumption is consistently investigated and corrected as soon as practicable, and CTCS controls are strong. <p>The number of ICPs and potential inactive consumption is large, and the audit risk rating is high.</p>	
Actions taken to resolve the issue	Completion date	Remedial action status
<p><u>CTCT</u></p> <p>Most of the identified exceptions have been resolved. We are validating the resolutions to ensure that correct submission volumes are consistently flowing through. Additional resources have been allocated to expedite the clearance of existing exceptions.</p> <p>Contact is also working to develop this exception type into our new exception management tool to ensure swift identification and resolution. Concurrently, we have initiated a ticket with our</p>	<p><u>CTCT</u></p> <p>August 2024</p>	Identified

<p>ICT team to investigate the absence of BPEMs in certain instances and to devise a robust solution.</p> <p><u>CTCS</u></p> <p>Issue has been cleared.</p>	<p><u>CTCS</u></p> <p>19 Feb 2024</p>	
<p>Preventative actions taken to ensure no further issues will occur</p>	<p>Completion date</p>	
<p><u>CTCT</u></p> <p>We are developing this exception into our new exception management tool to identify this quickly and resolve it. Our ICT team is investigating why in some instances there were no BPEMs created. Additional resources have been allocated on an ongoing basis to clear the exceptions quickly.</p> <p><u>CTCS</u></p> <p>After the recent audit in Feb 2024, Simply Energy immediately implemented a process dedicated to monitoring ALL New and Ready statuses across all Simply codes. The operations Team Lead is acting as Quality Control on a fortnightly basis.</p>	<p><u>CTCT</u></p> <p>August 2024</p> <p><u>CTCS</u></p> <p>19 Feb 2024</p>	

Inform registry of switch request for ICPs - standard switch	
Non-compliance	Description
<p>Audit Ref: 4.1</p> <p>With: Clause 2 Schedule 11.3</p> <p>From: 10-Aug-23</p> <p>To: 10-Aug-23</p>	<p>CTCS</p> <p>One transfer NT file was issued with an incorrect switch type. The switch was withdrawn and re-requested with the correct switch type.</p> <p>Potential impact: Low</p> <p>Actual impact: Low</p> <p>Audit history: None</p> <p>Controls: Strong</p> <p>Breach risk rating: 1</p>
Audit risk rating	Rationale for audit risk rating
<p>Low</p>	<p>The controls are strong. A manual data entry error occurred when loading the application information into Emersion.</p> <p>The impact is low, because the switch was withdrawn and re-requested with the correct switch type.</p>

Actions taken to resolve the issue	Completion date	Remedial action status
<u>CTCS</u> Issue has been cleared.	<u>CTCS</u> N/A	Cleared
Preventative actions taken to ensure no further issues will occur	Completion date	
<u>CTCS</u> We implemented a new change and refresher with a joint team to ensure that the correct switch type is selected and/or emphasised in our existing Onboarding Process. This ensures that data quality and timeliness is a daily priority.	<u>CTCS</u> 6 Mar 2024	

Losing trader response to switch request and event dates - standard switch		
Non-compliance	Description	
Audit Ref: 4.2 With: Clauses 3 and 4 Schedule 11.3 From: 04-May-23 To: 05-Dec-23	CTCT Five of the 1,493 transfer switch AN files checked had incorrect response codes. Potential impact: Low Actual impact: Low Audit history: None Controls: Strong Breach risk rating: 1	
Audit risk rating	Rationale for audit risk rating	
Low	The controls are strong. Almost all of the AN files checked had correct response codes. The exception, which did not occur due to a data entry error or SAP data being out of date, is under investigation. The impact is low, because information on the ICPs' attributes can be obtained from the registry as well as the AN response code.	
Actions taken to resolve the issue	Completion date	Remedial action status
<u>CTCT</u> One AN¹ generated manually on the registry with an incorrect response code: Contact have provided refresher training to the users to reduce these errors.	<u>CTCT</u> September 2024	Identified

¹ 0000029175WE6DC AN-8093751 AA (acknowledge and accept) was applied but AD (advanced metering) should have been applied.

<p>Three ANs² with incorrect response codes applied by SAP because metering and/or status information was incorrect in SAP at the time the AN was generated:</p> <p>The main reason for the discrepancy was that the SAP system had not finished updating the meter setups for the latest switch gain when the switch loss came in. SAP system usually updates the meters/statuses automatically, but sometimes there are delays due to exceptions.</p> <p>ICP 1001146821LC520 had the PD (premises disconnected) response code applied in error by SAP; a disconnection was in progress at the time the AN was issued but the ICP was “active” (an ICT ticket has been raised to investigate):</p> <p>Ticket has been raised with our ICT team to investigate the issue and find the solution for it.</p>		
<p>Preventative actions taken to ensure no further issues will occur</p>	<p>Completion date</p>	
<p><u>CTCT</u></p> <p>Contact have given additional instruction to the staff who manually create AN's and raised ticket for the ICT team to investigate the issue with the PD code when disconnection service orders are in progress.</p>	<p><u>CTCT</u></p> <p>September 2024</p>	

Losing trader must provide final information - standard switch	
Non-compliance	Description
<p>Audit Ref: 4.3</p> <p>With: Clause 5 Schedule 11.3</p> <p>From: 21-Apr-23</p>	<p>CTCT</p> <p>Two CS breaches.</p> <p>Six transfer switch CS files contained an incorrect average daily kWh out of a sample of ten files with high or zero average daily kWh.</p> <p>Two CS files contained incorrect last actual read dates.</p> <p>One CS file contained an incorrect read type.</p> <p>CTCS</p> <p>Two CS files contained incorrect last actual read dates.</p> <p>One CS file contained an incorrect read type.</p> <p>Potential impact: Medium</p> <p>Actual impact: Low</p> <p>Audit history: Multiple times</p>

² 0000167597CKFE7 AN-7838507 and 1002170396LC671 AN-7871762 had MU (unmetered supply) applied because their metering was not correctly set up in SAP, and 0000056976CP11A AN-8132657 had PD (premises electrically disconnected) applied because a disconnection field services job was marked as completed when it was later discovered the job was not completed successfully.

Preventative actions taken to ensure no further issues will occur	Completion date	
<p><u>CTCT</u></p> <p>Contact has implemented a manual process for when registry switch breach reports are not picking up overdue files. We have provided our agents further training and tickets are raised with our ICT team to deploy the solution for system issues.</p>	<p><u>CTCT</u></p> <p>August 2024</p>	
<p><u>CTCS</u></p> <p>A QA process was implemented on 01/11/2022, where a backup person checks that the CS data is correct then gives the final approval, however it was discovered in the recent audit in Feb of 2024, that stronger controls were required. We have immediately implemented a new change where we now have extra staff on to assist with the QA process. The CS Automation which is Phase 2 of the Switching Automation is currently scheduled for Quarter 4 of 2024.</p>	<p><u>CTCS</u></p> <p>Dec 2024</p>	

Retailers must use same reading - standard switch		
Non-compliance	Description	
<p>Audit Ref: 4.4</p> <p>With: Clause 6(1) and 6A Schedule 11.3</p> <p>From: 18-Sep-23</p> <p>To: 17-Nov-23</p>	<p>CTCT</p> <p>One RR breach.</p> <p>For one RR SAP had an incorrect read type recorded.</p> <p>One RR was not supported by two actual reads and was accepted by the other trader.</p> <p>Potential impact: Low</p> <p>Actual impact: Low</p> <p>Audit history: Multiple times</p> <p>Controls: Strong</p> <p>Breach risk rating: 1</p>	
Audit risk rating	Rationale for audit risk rating	
<p>Low</p>	<p>The controls are rated as strong and will mitigate risk to an acceptable level.</p> <p>The impact assessed to be low because the RR was completed with sufficient time for revised submission information to be provided, and the accuracy exceptions had no impact on submission.</p>	
Actions taken to resolve the issue	Completion date	Remedial action status
<p><u>CTCT</u></p>	<p><u>CTCT</u></p>	<p>Identified</p>

<p>One RR breach & One RR was not supported by two actual reads and was accepted by the other trader.</p> <p>Our RR procedure is robust and requires two verified readings before initiating the RR process. However, we sometimes face difficulties in accessing the meters and this leads to delays. We trigger the RRs as quickly as possible once we have two verified readings.</p> <p>We believe our procedures are effective in reducing late RRs and to ensure two actual reads are obtained but access issues can impact the result at times. We have also advised our agents to make their best efforts to obtain two verified reads for the RRs.</p> <p>For one RR SAP had an incorrect read type recorded.</p> <p>We have provided refresher training to our agents to ensure correct read type is recorded when corrections are made after the RR process.</p>	Ongoing	
<p align="center">Preventative actions taken to ensure no further issues will occur</p>	<p align="center">Completion date</p>	
<p><u>CTCT</u></p> <p>Contact has provided further training to our users to ensure correct read type is used and best efforts are made to gather two verified reads for RR process.</p>	<p><u>CTCT</u></p> <p>Ongoing</p>	

Losing trader provides information - switch move	
Non-compliance	Description
<p>Audit Ref: 4.8</p> <p>With: Clause 10(1) Schedule 11.3</p> <p>From: 18-Apr-23</p> <p>To: 25-Oct-23</p>	<p>CTCT</p> <p>Six of the 369 switch move AN files checked had incorrect response codes.</p> <p>One E2 breach.</p> <p>Three ET breaches.</p> <p>Potential impact: Low</p> <p>Actual impact: Low</p> <p>Audit history: Three times</p> <p>Controls: Strong</p> <p>Breach risk rating: 1</p>
Audit risk rating	Rationale for audit risk rating
<p>Low</p>	<p>The controls are strong.</p> <ul style="list-style-type: none"> • Almost all of the AN files checked had correct response codes. The only exception, which did not occur due to a data entry error or SAP data being out of date, is under investigation. • A small number of switching breaches were identified compared to the number of files generated. They occurred due to date changes,

	<p>investigation before the switch was completed and the gaining trader requesting a non-compliant event date.</p> <p>The impact is low, information on the ICP's attributes can be obtained from the registry as well as the AN response code, and the switch breaches had a minor impact on the customer and other trader.</p>	
Actions taken to resolve the issue	Completion date	Remedial action status
<p><u>CTCT</u></p> <p>Six of the 369 switch move AN files checked had incorrect response codes</p> <p>Contact have provided refresher training to the users to ensure correct AN code is selected when ANs are created manually in the registry.</p> <p>With SAP generating the incorrect AN code, it was mostly due to timing issue as recent switch gain was not yet fully completed in SAP when switch loss was received. SAP system usually update the meters/statuses automatically, but sometimes there are delays due to exceptions. We have also raised ticket with our ICT team to investigate the issue around PD code.</p> <p>One E2 breach.</p> <p>Switch loss was delayed due to confusion to ensure correct ICP was switching out. We have provided further instructions to our agents to ensure all switch loss files are processed in a timely manner.</p> <p>Three ET breaches.</p> <p>We are deploying the system change to resolve this issue by the end of March 2024. It is currently under testing.</p>	<p><u>CTCT</u></p> <p>September 2024</p>	<p>Investigating</p>
Preventative actions taken to ensure no further issues will occur	Completion date	
<p><u>CTCT</u></p> <p>Ticket is raised with our ICT team to investigate PD issue on ANs when service order is in progress, and we have provided further instructions to our agents to ensure correct AN code is selected when ANs are created manually.</p> <p>System change is expected to be deployed for ET breaches by the end of March 2024.</p>	<p><u>CTCT</u></p> <p>September 2024</p>	

Losing trader must provide final information - switch move		
Non-compliance	Description	
<p>Audit Ref: 4.10</p> <p>With: Clause 11 Schedule 11.3</p> <p>From: 02-Jun-23</p> <p>To: 23-Nov-23</p>	<p>CTCT</p> <p>One CS file contained an incorrect read type.</p> <p>Three switch move CS files contained an incorrect average daily kWh.</p> <p>CTCS</p> <p>Three switch move CS files had incorrect last actual read dates.</p> <p>Three switch move CS files had their switch event read type recorded as actual, but should have been estimated.</p> <p>Three switch move CS file had incorrect average daily consumption.</p> <p>Potential impact: Low</p> <p>Actual impact: Low</p> <p>Audit history: Multiple times</p> <p>Controls: Strong</p> <p>Breach risk rating: 1</p>	
Audit risk rating	Rationale for audit risk rating	
Low	<p>The controls are strong because a small number of errors were identified. The issues causing inaccurate average daily consumption under certain circumstances for CTCT have been identified and the switching team is working on solutions. CTCS tries to issue CS files immediately to prevent the average daily consumption value from being overwritten.</p> <p>The impact is low.</p> <ul style="list-style-type: none"> • There were no incorrect switch event readings, and all switch event read types are treated as validated and permanent by the reconciliation process. • The average daily consumption value only has an impact if the gaining retailer uses it to create forward estimate where actual readings are not available. 	
Actions taken to resolve the issue	Completion date	Remedial action status
<p><u>CTCT</u></p> <p>One CS file contained an incorrect read type.</p> <p>Contact has raised ticket with our ICT team to investigate and find the solution for the system issue.</p> <p>Three switch move CS files contained an incorrect average daily kWh.</p> <p>System solution is developed for zero average daily consumption issue and currently in UAT testing stage. It is expected to be deployed in the system by end of March 2024.</p> <p>We are exploring the system/process change where average daily consumption is registered high due to implausible read.</p>	<p><u>CTCT</u></p> <p>August 2024</p>	Investigating

<p><u>CTCS</u></p> <p>These historic issues cannot be corrected.</p>	<p><u>CTCS</u></p> <p>N/A</p>	
<p>Preventative actions taken to ensure no further issues will occur</p>	<p>Completion date</p>	
<p><u>CTCT</u></p> <p>Tickets are raised with our ICT team to investigate the issues and develop the solutions. System change is expected to be deployed by the end of March 2024 for zero average daily consumption issue.</p>	<p><u>CTCT</u></p> <p>August 2024</p>	
<p><u>CTCS</u></p> <p>A QA process was implemented on 01/11/2022, where a backup person checks that the CS data is correct then gives the final approval, however it was discovered in the recent audit in Feb of 2024, that stronger controls were required. We have immediately implemented a new change where we now have extra staff on to assist with the QA process. The CS Automation which is Phase 2 of the Switching Automation is currently scheduled for Quarter 4 of 2024.</p>	<p><u>CTCS</u></p> <p>Dec 2024</p>	

<p>Gaining trader changes to switch meter reading - switch move</p>	
<p>Non-compliance</p>	<p>Description</p>
<p>Audit Ref: 4.11</p> <p>With: Clause 12 of Schedule 11.3</p> <p>From: 26-Sep-23</p> <p>To: 27-Nov-23</p>	<p>CTCT</p> <p>37 late RR breaches for switch moves.</p> <p>For three RRs SAP had an incorrect read type recorded.</p> <p>One RR was not supported by two actual reads and was accepted by the other trader.</p> <p>Potential impact: Low</p> <p>Actual impact: Low</p> <p>Audit history: Multiple times</p> <p>Controls: Strong</p> <p>Breach risk rating: 1</p>
<p>Audit risk rating</p>	<p>Rationale for audit risk rating</p>
<p>Low</p>	<p>The controls are rated as strong and will mitigate risk to an acceptable level.</p> <p>The impact assessed to be low because the RRs were completed with sufficient time for revised submission information to be provided.</p>

Actions taken to resolve the issue	Completion date	Remedial action status
<p><u>CTCT</u></p> <p>37 late RR breaches for switch moves & one RR was not supported by two actual reads and was accepted by the other trader.</p> <p>Our RR procedure is robust and requires two verified readings before initiating the RR process. However, we sometimes face difficulties in accessing the meters and this leads to delays. We trigger the RRs as quickly as possible once we have two verified readings.</p> <p>We believe our procedure is effective in reducing late RRs and to ensure two actual reads are obtained but access issues can impact the result at times. We have also advised our agents to make their best efforts to obtain two verified reads for the RRs.</p> <p>For three RRs SAP had an incorrect read type recorded.</p> <p>We have provided refresher training to our agents to ensure the correct read type is recorded when corrections are made after the RR process.</p>	<p><u>CTCT</u></p> <p>Ongoing</p>	<p>Identified</p>
<p>Preventative actions taken to ensure no further issues will occur</p>	<p>Completion date</p>	
<p><u>CTCT</u></p> <p>Contact has provided further training to our users to ensure correct read type is used and best efforts are made to gather two verified reads for RR process.</p>	<p><u>CTCT</u></p> <p>Ongoing</p>	

Withdrawal of switch requests	
Non-compliance	Description
<p>Audit Ref: 4.15</p> <p>With: Clauses 17 and 18 Schedule 11.3</p> <p>From: 24-Jul-23</p> <p>To: 27-Nov-23</p>	<p>CTCT</p> <p>45 SR breaches.</p> <p>151 NA breaches.</p> <p>Nine out of 24 NW files checked had incorrect NW advisory codes applied.</p> <p>Potential impact: Low</p> <p>Actual impact: Low</p> <p>Audit history: Multiple times</p> <p>Controls: Moderate</p> <p>Breach risk rating: 2</p>

Audit risk rating	Rationale for audit risk rating		
<p>Low</p>	<p>The controls are moderate overall.</p> <ul style="list-style-type: none"> • The sample of NWs assessed for accuracy focussed on rejected NWs, which were more likely to be incorrect, but there is room for improvement. • The NW breaches were caused by delays in receiving information to confirm that the withdrawal was required. <p>The audit risk rating is low because impact on settlement and participants is minor. Revised reconciliation data will be provided through the revision process.</p>		
Actions taken to resolve the issue		Completion date	Remedial action status
<p><u>CTCT</u></p> <p>45 SR breaches & 151 NA breaches.</p> <p>Contact triggers the withdrawals as soon as possible when made aware and supporting information is available. Some withdrawals are late as it requires complex investigation such as meter verification, switch correction, and/or site visits to ensure accurate ICPs. This affects the NW process timeline but some of these late withdrawals are unavoidable to ensure accuracy of customers billing and submissions.</p> <p>Nine out of 24 NW files checked had incorrect NW advisory codes applied.</p> <p>Further training has been provided to staff to ensure correct withdrawal codes are applied in the future.</p>		<p><u>CTCT</u></p> <p>Ongoing</p>	<p>Identified</p>
Preventative actions taken to ensure no further issues will occur		Completion date	
<p><u>CTCT</u></p> <p>Contact has provided further training to our agents to ensure correct withdrawal codes are selected when NWs are triggered.</p>		<p><u>CTCT</u></p> <p>Ongoing</p>	

Maintaining shared unmetered load	
Non-compliance	Description
<p>Audit Ref: 5.1</p> <p>With: Clause 11.4</p> <p>From: 01-Dec-22</p>	<p>CTCT</p> <p>ICPs 0000020828WE426 and 0067025054WE352 had shared unmetered load calculation errors which were corrected in SAP and the registry upon discovery during the audit. Revised submission data will be provided through the wash up process.</p> <p>Potential impact: Low</p> <p>Actual impact: Low</p> <p>Audit history: Once</p> <p>Controls: Moderate</p>

To: 11-Jan-24	Breach risk rating: 2		
Audit risk rating	Rationale for audit risk rating		
Low	<p>The controls are currently rated as moderate, as there are good validation processes in place to detect and resolve unmetered load errors. A small number of errors were identified during the audit analysis of all ICPs with unmetered load.</p> <p>The audit risk rating is low because the impact on settlement is minor and revised submission data will be washed up.</p>		
Actions taken to resolve the issue		Completion date	Remedial action status
<p><u>CTCT</u></p> <p>Identified exceptions were resolved within SAP and the registry during the audit.</p> <p>Contact has developed a new EMT capable of identifying UML exceptions. We are providing further training to the users that will have access to this tool to ensure an emphasis is placed on accurate UML calculations and precise data entry into SAP.</p>		<p><u>CTCT</u></p> <p>Ongoing</p>	Cleared
Preventative actions taken to ensure no further issues will occur		Completion date	
Please refer to the actions taken to resolve section			

Distributed unmetered load	
Non-compliance	Description
<p>Audit Ref: 5.4</p> <p>With: Clause 11 of schedule 15.3</p> <p>From: 01-Apr-23</p> <p>To: 28-Feb-24</p>	<p>CTCS</p> <p>The monthly database extracts used to derive submission from are provided as a snapshot and do not track changes at a daily basis as required by the code.</p> <p>Inaccurate submission information for five of the databases managed.</p> <p>The DUML audit for NZTA Mainpower was due on 18 February 2023 which was extended to 31 July 2023 but has still not been completed.</p> <p>Potential impact: High</p> <p>Actual impact: High</p> <p>Audit history: Multiple times</p> <p>Controls: Moderate</p> <p>Breach risk rating: 6</p>
Audit risk rating	Rationale for audit risk rating
High	The controls in place mitigate risk most of the time, but there is some room for improvement.

	There is a high impact based on the estimated under and/or over submission for the inaccurate databases. CTCS is working with the database owner to have the NZTA Mainpower audit completed.	
Actions taken to resolve the issue	Completion date	Remedial action status
<u>CTCS</u> Discrepancies found in audits are discussed with clients promptly and work plans created to resolve discrepancies.	<u>CTCS</u> Ongoing	Identified
Preventative actions taken to ensure no further issues will occur	Completion date	
<u>CTCS</u> Simply Energy is working with councils to review their processes to ensure their database extracts are as accurate as possible. We are working with CCC and CoDC to help implement check meters to resolve the over submission caused by dimming. Simply Energy have been continually chasing NZ Streetlighting to complete the transfer of NZTA lights to NZTA's system and have also kept the EA updated. Assurance has been received from NZ Streetlighting that the transfer will be complete by June 2024.	<u>CTCS</u> Ongoing	

Electricity conveyed & notification by embedded generators	
Non-compliance	Description
<p>Audit Ref: 6.1</p> <p>With: Clause 10.13</p> <p>From: 01-Apr-22</p> <p>To: 28-Feb-24</p>	<p>CTCT</p> <p>Subtraction is used to determine the HHR load for ICP 1001157629CK617 until the issues causing the load for ICPs 1001158552CK7FD and 1001156589CKCAB to be metered through it are resolved.</p> <p>ICP 0000277231MP9F7 has generation metering data available from 6 June 2023, but needs to be set up correctly in SAP before submission data can be provided. There was no I flow submission data provided for January 2024.</p> <p>Five ICPs with PV1 profile were confirmed not to have generation and CTCT corrected the profiles on discovery during the audit.</p> <p>While meters were bridged, energy was not metered and quantified according to the code for 158 ICPs.</p> <p>Potential impact: Low</p> <p>Actual impact: Low</p> <p>Audit history: Multiple times</p> <p>Controls: Moderate</p> <p>Breach risk rating: 2</p>

Audit risk rating	Rationale for audit risk rating		
<p>Low</p>	<p>Controls are rated as moderate as they are sufficient to reduce the risk most of the time. There a good validation processes in place for distributed generation and bridged meters. Most exceptions were identified prior to the audit.</p> <p>The audit risk rating is low.</p> <ul style="list-style-type: none"> • Bridging only occurs where a soft reconnection cannot be performed after hours, and the customer urgently requires their energy supply for health and safety reasons. • CTCT has processes to install compliant metering where distributed generation is identified. 		
Actions taken to resolve the issue	Completion date	Remedial action status	
<p><u>CTCT</u></p> <p>1001157629CK617 – Contact is working with the customer and network to resolve the issue. It requires physical work at site and setting up new ICPs. Once this work is completed, then Contact will work with the network to decommission these old ICPs.</p> <p>ICP 0000277231MP9F7 – We are currently working with the MEP to resolve the issue. Service order is raised with the MEP to investigate the configuration of the meter. Once confirmed, both registry and SAP will be updated to ensure accuracy of the submission data.</p> <p>Exceptions with PV1 profiles were resolved during the audit.</p>	<p><u>CTCT</u></p> <p>Apx:30.04.2024</p>	<p>Identified</p>	
Preventative actions taken to ensure no further issues will occur			
<p><u>CTCT</u></p> <p>Contact is working with MEPs and Network to resolve the current exceptions identified in the audit.</p>	<p><u>CTCT</u></p> <p>Ongoing</p>		

Derivation of meter readings	
Non-compliance	Description
<p>Audit Ref: 6.6</p> <p>With: Clauses 3(1), 3(2) and 5 Schedule 15.2</p>	<p>CTCT</p> <p>Some meter condition events were not received by CTCT because no meter lines were provided for an unread ICP (ICP 0000200438UNFD3).</p> <p>Some meter condition events were not reviewed because no BPEM was generated because an unexpected meter condition code was provided (ICP 1000497066PC4AB) or the ICP was vacant (ICP 0000314136MP3EA).</p> <p>Potential impact: Medium</p> <p>Actual impact: Low</p>

From: 01-Apr-23 To: 28-Feb-24	Audit history: Three times Controls: Moderate Breach risk rating: 2	
Audit risk rating	Rationale for audit risk rating	
Low	<p>The controls are moderate. Most meter condition events are received and generate BPEMs, which are appropriately actioned. Some meter events are not reviewed or acted upon.</p> <p>The impact is expected to be low based on the number of meter condition events identified. If meter condition is not received and reviewed, it is possible inaccurate and/or faulty meters may not be identified.</p>	
Actions taken to resolve the issue	Completion date	Remedial action status
<p><u>CTCT</u></p> <p>0000200438UNFD3 - ADR sent a file with a no read code and a meter condition code, Contact didn't receive the meter condition code, and we wouldn't expect a meter condition code if the meter wasn't read. We are working with MRS to explore how we can prevent this from recurring.</p> <p>1000497066PC4AB - meter condition code received for smart meter tamper however no BPEM created, configuration indicates BPEM to revenue assurance should have been created, ICT ticket 156859 raised to investigate.</p> <p>0000314136MP3EA - MF19 BPEM for consumption investigation triggered from meter condition code in June 2023, was reviewed and found to be a vacant disconnected site.</p>	<u>CTCT</u>	Investigating
Preventative actions taken to ensure no further issues will occur	Completion date	
<p><u>CTCT</u></p> <p>We reviewed the code logic for no read code 12 (unable to find meter) and implemented a change to also include generating a BPEM for scheduled reads (previously BPEMs were only generated for special reads).</p> <p>We will review our current meter condition event processes and explore options for improvement when a site is vacant.</p>	<p><u>CTCT</u></p> <p>Ongoing</p>	

NHH meter reading application	
Non-compliance	Description
<p>Audit Ref: 6.7</p> <p>With: Clause 6 Schedule 15.2</p>	<p>CTCS</p> <p>The upgrade for ICP 0000052134HBB2B was made effective from the wrong date. The ICP was moved to HHR from 28 June 2023 consistent with the registry metering record, but should have been moved to HHR from 27 June 2023, consumption on</p>

From: 27-Jun-23 To: 28-Jun-23	<p>the HHR register for the meter change date (estimated to be less than 5 kWh) was not reported.</p> <p>Potential impact: Low</p> <p>Actual impact: Low</p> <p>Audit history: Multiple times</p> <p>Controls: Strong</p> <p>Breach risk rating: 1</p>		
Audit risk rating	Rationale for audit risk rating		
Low	<p>The controls are strong, the incorrect date was selected when processing the meter change manually.</p> <p>The audit risk rating is low, because the error resulted in less than 5 kWh of under submission.</p>		
Actions taken to resolve the issue		Completion date	Remedial action status
<u>CTCS</u> Issue has been cleared.		<u>CTCS</u> N/A	Identified
Preventative actions taken to ensure no further issues will occur		Completion date	
<u>CTCS</u> Simply Energy have identified more resource is needed in this space and as a result, are proactively training another member of the team to assist in this space which will ensure better data quality - Operations Team Lead is also acting as Quality Control. Simply Energy are also working with their internal system administrator to improve current process in Salesforce to assist with timing and actions and to provide the Operations Team Leader visibility to assist and/or add resource where required.		<u>CTCS</u> Aug 2024 Dec 2024	

Interrogate meters once	
Non-compliance	Description
<p>Audit Ref: 6.8</p> <p>With: Clause 7(1) and (2) Schedule 15.2</p>	<p>CTCT</p> <p>For 13 ICPs unread during the period of supply, exceptional circumstances did not exist, and the best endeavours requirement was not met.</p> <p>The meter read compliance process begins after 130 days with no readings so it is unlikely compliance will be achieved where the period of supply is less than this.</p> <p>Potential impact: Low</p> <p>Actual impact: Low</p> <p>Audit history: Multiple times</p> <p>Controls: Moderate</p>

From: 01-Apr-23 To: 31-Dec-23	Breach risk rating: 2		
Audit risk rating	Rationale for audit risk rating		
Low	<p>Controls are rated as moderate as there are meter read compliance processes in place, but the automated meter read compliance report does not begin until the ICP has been unread for at least 130 days.</p> <p>The impact on settlement and participants is expected to be minor as good estimation processes are in place.</p>		
Actions taken to resolve the issue		Completion date	Remedial action status
<p><u>CTCT</u></p> <p>7 of the 13 ICPs identified had not been supplied by Contact long enough for our compliance process to be effective.</p> <p>We reviewed all 13 ICPs to determine the best next step to gaining an actual read. 12 ICPs have switched out and 1 ICP is vacant.</p>		<u>CTCT</u>	Investigating
Preventative actions taken to ensure no further issues will occur		Completion date	
<p><u>CTCT</u></p> <p>We are reviewing our compliance process to explore opportunities for improvement (earlier than the current 130-day period)</p> <p>We continue to work with MRS to improve attainment and resourcing to prevent 'force completes'.</p>		<u>CTCT</u>	

NHH meters interrogated annually	
Non-compliance	Description
<p>Audit Ref: 6.9</p> <p>With: clause 8(1) and (2) Schedule 15.2.</p> <p>From: 01-Nov-22</p> <p>To: 31-Oct-23</p>	<p>CTCS</p> <p>For five of a sample of 20 ICPs unread in the 12 months ending 31 October 2023, exceptional circumstances did not exist, and the best endeavours requirement was not met.</p> <p>The meter reading frequency report includes solely unmetered ICP 0001982631TG4C3.</p> <p>Potential impact: Medium</p> <p>Actual impact: Low</p> <p>Audit history: Three times</p> <p>Controls: Strong</p> <p>Breach risk rating: 1</p>

Audit risk rating	Rationale for audit risk rating		
<p>Low</p>	<p>Controls are rated as strong as they have improved during the audit period, and all unread ICPs are now reviewed monthly, and contact with the customer or MEP is initiated.</p> <p>The impact on settlement and participants is expected to be minor as good estimation processes are in place. ICP 0001982631TG4C3 is not “active” and no consumption is expected, so there is no impact on submission.</p>		
Actions taken to resolve the issue		Completion date	Remedial action status
<p><u>CTCS</u></p> <p>The Simply Energy process for unread meters is a monthly "Unread Meter >3 Months" tracked and sent to Key & Account Leads for follow up contact. Any unread meters continuing to appear across multiple months will be linked with different contact methods up to 3 months and tracked in Salesforce. Account leads and Key account leads will be refreshed on the requirements to contact the customer 3 times using two forms of communication (Phone and Email) as well as targeted training for individuals.</p> <p>ICP 0001982631TG4C3 has been added to the unmetered list of ICPs so will no longer report in the reading reports as missing.</p>		<p><u>CTCS</u></p> <p>Ongoing</p>	<p>Identified</p>
Preventative actions taken to ensure no further issues will occur		Completion date	
<p><u>CTCS</u></p> <p>Monthly reports are created by data from Wells for manual meters and non-communicating smart meters from our records on failed reads > 3months and actioned by the Key and Account Leads Team. Additional information is being added to this report to show ongoing non reads so contact will then be made each month up to 3 months in a row.</p> <p>There are further reports in Salesforce that highlight unread meters as second verification.</p> <p>The way the customer is contacted will be linked to each month of non-read to ensure multiple different ways to contact the customer are used. Additionally, spot checking will occur to ensure this work is being completed.</p>		<p><u>CTCS</u></p> <p>Ongoing</p>	

NHH meters 90% read rate		
Non-compliance	Description	
<p>Audit Ref: 6.10</p> <p>With: Clause 9(1) and (2) Schedule 15.2</p> <p>From: 30-Jun-23</p> <p>To: 31-Oct-23</p>	<p>CTCT</p> <p>For one ICP unread in the four months ending 31 October 2023, exceptional circumstances did not exist, and the best endeavours requirement was not met.</p> <p>The meter reading frequency report indicated that reads had not been received in the four months ending October 2023 for some ICPs at MXQ0111 and TSS0011. Reporting from SAP confirmed all ICPs connected to these NSPs had actual validated readings in the four months ending October 2023.</p> <p>CTCS</p> <p>For two ICPs unread in the four months ending 31 October 2023, exceptional circumstances did not exist, and the best endeavours requirement was not met.</p> <p>ICPs which had switched out prior to the end of October 2023 were included in the October 2023 meter reading frequency report in error.</p> <p>Potential impact: Low</p> <p>Actual impact: Low</p> <p>Audit history: Three times</p> <p>Controls: Moderate</p> <p>Breach risk rating: 2</p>	
Audit risk rating	Rationale for audit risk rating	
Low	<p>Controls are rated as moderate overall:</p> <ul style="list-style-type: none"> for CTCT there are meter read compliance processes in place, but the automated meter read compliance report does not begin until the ICP has been unread for at least 130 days, and for CTCS processes have improved during the audit period, and all unread ICPs are now reviewed monthly, and contact with the customer or MEP is initiated. <p>The impact on settlement and participants is expected to be minor as good estimation processes are in place. The report accuracy issues overstate the number of ICPs unread slightly.</p>	
Actions taken to resolve the issue	Completion date	Remedial action status
<p><u>CTCT</u></p> <p>BOPE stopped sending through data for the unused export register on ICP 0000000910TC730. Since the ICP was set up to read two registers' worth of reads, it created errors on the singular reads it was receiving. The issue came to Contact's attention through the BPEM process when the issue was identified and a "No MR" flag was put on the register.</p>	<p><u>CTCT</u></p> <p>7/11/2023</p>	Investigating

<p>The Meter Frequency Report pulls actual reads based on a set of parameters. The parameters have missed the actual read recorded in September for ICP 0126136568LCC0C on Grid TSS0011 and the actual reads recorded in September and October for ICP 0000800100MT414. Conversations have started around the parameters.</p> <p><u>CTCS</u></p> <p>The process is a monthly unread meter >3 months tracked and sent to Key & Account Leads for follow up contact. Any unread meters continuing to appear across multiple months will be linked with different contact methods up to 3 months. Account leads and Key account leads have now been refreshed on the requirements to contact the customer 3 times using two forms of communication (Phone and Email) as well as targeted training for individuals.</p>	<p>14/03/2024</p> <p><u>CTCS</u></p> <p>Ongoing</p>	
<p>Preventative actions taken to ensure no further issues will occur</p>	<p>Completion date</p>	
<p><u>CTCT</u></p> <p>The registers for ICP 0000000910TC730 were brought in line with the data received and actual smart reads populated thereafter.</p> <p>Once we understand the parameters, a ticket will be raised to see if the parameters can be amended going forward to enhance the precision of the Meter Frequency Report.</p> <p><u>CTCS</u></p> <p>Monthly reports are created by data from Wells for manual meters and non-communicating smart meters from our records on failed reads > 3months and actioned by the Key and Account Leads Team. Additional information is being added to this report to show ongoing non reads so contact will then be made each month up to 3 months in a row. There are further reports in Salesforce that highlight unread meters as second verification.</p> <p>The way the customer is contacted will be linked to each month of non read to ensure multiple different ways to contact the customer are used.</p> <p>Simply Energy can also now raise a "Special meter read" to Wells to action outside the normal read cycles. This will speed up the process of being able to send a meter reader back to a site to gain an actual read when additional access information is</p>	<p><u>CTCT</u></p> <p>7/11/2023</p> <p>30/04/2024</p> <p><u>CTCS</u></p> <p>Ongoing</p>	

received from a customer. Additionally, spot checking will occur to ensure this work is being completed.		
--	--	--

Correction of HHR metering information		
Non-compliance	Description	
<p>Audit Ref: 8.2</p> <p>With: Clause 19(2) Schedule 15.2</p> <p>From: 14-Feb-23</p> <p>To: 06-Jun-23</p>	<p>CTCS</p> <p>Two corrections for double intervals and one correction for a meter fault were not handled correctly.</p> <p>Potential impact: Low</p> <p>Actual impact: Low</p> <p>Audit history: None</p> <p>Controls: Strong</p> <p>Breach risk rating: 1</p>	
Audit risk rating	Rationale for audit risk rating	
Low	<p>The controls are recorded as strong because there is a compliant correction process, but in some instances, it was not correctly followed.</p> <p>The impact is low, CTCS intends to process corrections for these ICPs, and revised submission data will be washed up.</p>	
Actions taken to resolve the issue		Completion date
<p><u>CTCS</u></p> <p>Data corrections have been processed through Simply Energy systems and the wash ups will occur as they fall due.</p>		<p><u>CTCS</u></p> <p>15 Mar 2024</p>
Preventative actions taken to ensure no further issues will occur		Completion date
<p><u>CTCS</u></p> <p>Simply Energy have identified more resource is needed in this space and as a result, are proactively training another member of the team to assist in this space which will ensure better data quality - Operations Team Lead is also acting as Quality Control.</p> <p>Simply Energy are also working with their internal system administrator to improve current process in Salesforce to assist with timing and actions and to provide the Operations Team Leader visibility to assist and/or add resource where required.</p>		<p><u>CTCS</u></p> <p>Aug 2024</p> <p>Dec 2024</p>
Identified		

Identification of readings		
Non-compliance	Description	
<p>Audit Ref: 9.1</p> <p>With: Clause 3(3) Schedule 15.2</p> <p>From: 05-Apr-23</p> <p>To: 13-Nov-23</p>	<p>CTCT</p> <p>Two CS files had an incorrect read type recorded.</p> <p>Four ICPs which had undergone read changes had an estimated read type recorded in SAP but should have had an actual read type.</p> <p>CTCS</p> <p>Four CS files had an incorrect read type recorded.</p> <p>Potential impact: Low</p> <p>Actual impact: Low</p> <p>Audit history: Multiple times</p> <p>Controls: Strong</p> <p>Breach risk rating: 1</p>	
Audit risk rating	Rationale for audit risk rating	
Low	<p>The controls are recorded as strong because read types are normally recorded correctly.</p> <p>The impact on settlement and participants is low, because the read values were correct, and all switch event reads are treated as validated and permanent by the reconciliation process. Invalidly applying the read type "A" for a transfer switch can impact on the gaining trader's ability to issue read renegotiation requests under clause 6(2) and (3) Schedule 11.3.</p>	
Actions taken to resolve the issue	Completion date	Remedial action status
<p><u>CTCT</u></p> <p>Two CS files had an incorrect read type recorded.</p> <p>We have raised a ticket with our ICT team to investigate the root cause and develop a solution for this issue.</p> <p>Four ICPs which had undergone read changes had an estimated read type recorded in SAP but should have had an actual read type.</p> <p>We have provided refresher training to our agents to ensure correct read type is recorded when corrections are made after the RR process.</p>	<p><u>CTCT</u></p> <p>August 2024</p>	Investigating
<p><u>CTCS</u></p> <p>These historic issues cannot be corrected.</p>	<p><u>CTCS</u></p> <p>N/A</p>	

Preventative actions taken to ensure no further issues will occur	Completion date	
<p><u>CTCT</u></p> <p>Contact has raised a ticket with our ICT team to find a solution for the issue and further training has been provided to the agents to ensure correct read type is selected for read corrections.</p>	<p><u>CTCT</u></p> <p>August 2024</p>	
<p><u>CTCS</u></p> <p>A QA process was implemented on 01/11/2022, where a backup person checks that the CS data is correct then gives the final approval, however it was discovered in the recent audit in Feb of 2024, that stronger controls were required. We have immediately implemented a new change where we now have extra staff on to assist with the QA process. The CS Automation which is Phase 2 of the Switching Automation is currently scheduled for Quarter 4 of 2024.</p>	<p><u>CTCS</u></p> <p>Dec 2024</p>	

Meter data used to derive volume information		
Non-compliance	Description	
<p>Audit Ref: 9.3</p> <p>With: Clause 3(5) of schedule 15.2</p> <p>From: 01-Jun-22</p> <p>To: 28-Feb-24</p>	<p>CTCT</p> <p>Raw meter data is truncated upon upload into SAP meter read table and not when volume information is created.</p> <p>Potential impact: Low</p> <p>Actual impact: Low</p> <p>Audit history: Multiple times</p> <p>Controls: Weak</p> <p>Breach risk rating: 3</p>	
Audit risk rating	Rationale for audit risk rating	
<p>Low</p>	<p>The controls are considered weak, because all NHH meter information is rounded before it is entered into SAP meter readings table where reconciliation submissions are calculated from.</p> <p>The audit risk rating is low, because only NHH meter readings provided with decimal places are affected</p>	
Actions taken to resolve the issue	Completion date	Remedial action status
<p><u>CTCT</u></p>	<p><u>CTCT</u></p> <p>Ongoing</p>	<p>Investigating</p>

We are investigating the truncated NHH meter readings. Our SAP technical team has completed the preliminary analysis and shared their insights. We are in the process of reviewing the insights and exploring the next steps.		
Preventative actions taken to ensure no further issues will occur	Completion date	
Please refer to the actions taken to resolve section.	Ongoing	

Half hour estimates		
Non-compliance	Description	
<p>Audit Ref: 9.4</p> <p>With: Clause 15 Schedule 15.2</p> <p>From: 01-Nov-23</p> <p>To: 31-Dec-23</p>	<p>CTCS</p> <p>ICP 0000545550NRC39 switched in on 1 November 2023, with a HHR TRUM meter. No meter readings were received so CTCS attempted to obtain readings from the previous trader (who confirmed they had not received any readings), the MEP, and EDMI. Meter readings were eventually provided by AMCI from 1 January 2024. No estimated data was provided in the November 2023 initial or revision 1 submission.</p> <p>Potential impact: Medium</p> <p>Actual impact: Low</p> <p>Audit history: Once</p> <p>Controls: Moderate</p> <p>Breach risk rating: 2</p>	
Audit risk rating	Rationale for audit risk rating	
Low	<p>The controls are moderate. CTCS does not consistently create estimates for HHR ICPs where there is insufficient history or no midnight readings if they consider the difference to be immaterial.</p> <p>The impact is assessed to be low because any ICPs with material differences are expected to have estimates created, and most ICPs have midnight readings available.</p>	
Actions taken to resolve the issue	Completion date	Remedial action status
<p><u>CTCS</u></p> <p>The Simply Energy Operations Team worked with both the MEP and previous trader when ICP 0000545550NRC39 switched in but were not able to confirm till a later date whether the metering details uploaded to the Registry were accurate. This was why no estimation was provided in the initial Reconciliation. This issue was not resolved until Revision 3. Simply's normal process when there is missing TOU data at first submission is to estimate based on RFP information however</p>	<p><u>CTCS</u></p> <p>N/A</p>	Identified

the team were not confident loading estimated data into the metering configuration as received from the Registry given there was concern that this was inaccurate.		
Preventative actions taken to ensure no further issues will occur	Completion date	
<u>CTCS</u> Simply believes this issue was a one-off as normal process would have provided an estimate for the interim reconciliation on all TOU ICPs.	<u>CTCS</u> N/A	

Electronic meter readings and estimated readings		
Non-compliance	Description	
<p>Audit Ref: 9.6</p> <p>With: Clause 17(4)(f)&(g) of schedule 15.2</p> <p>From: 01-Apr-23</p> <p>To: 28-Feb-24</p>	<p>CTCT</p> <p>Full AMI meter event logs provided by MEPs are not routinely reviewed.</p> <p>CTCS</p> <p>Full AMI meter event logs provided by MEPs have not consistently been reviewed and actioned, but improved processes are being implemented and data from Blue Current Assets NZ Limited is now consistently reviewed.</p> <p>Potential impact: Medium</p> <p>Actual impact: Medium</p> <p>Audit history: Multiple times</p> <p>Controls: Weak</p> <p>Breach risk rating: 3</p>	
Audit risk rating	Rationale for audit risk rating	
Low	<p>The controls are recorded as weak overall:</p> <ul style="list-style-type: none"> For CTCT meter event information is only dealt with if the MEP sends additional correspondence and not all provided notifications of meter events requiring action. For CTCS meter event information for some MEPs is reviewed and processes are being developed for the other MEPs. <p>The impact of the lack of event log monitoring is low because any events requiring action identified by the MEPs and sent to Contact are reviewed and actioned,</p>	
Actions taken to resolve the issue	Completion date	Remedial action status
<u>CTCT</u> Contact is exploring changes with our MEPs to reach an agreement to ensure they are only delivering events that could	<u>CTCT</u> August 2024	Investigating

<p>have affected the integrity of the metering data, as well as ensuring a resolution is realized.</p> <p>We are already processing the metering events where MEPs are sending the individual ICPs through emails.</p> <p><u>CTCS</u></p> <p>AMI Events for all MEPs who provide these are now monitored weekly, any investigations are also done with MEP's or with end customers if appropriate.</p>	<p><u>CTCS</u></p> <p>Feb 2024</p>	
Preventative actions taken to ensure no further issues will occur	Completion date	
<p><u>CTCT</u></p> <p>Contact is working with our MEPs to filter and deliver the events where metering data integrity is impacted, as well as ensuring a resolution is realized.</p> <p><u>CTCS</u></p> <p>The Compliance Team will continue to monitor Event Logs on a weekly basis with the aim of automation and movement to a BAU Team in future.</p>	<p><u>CTCT</u></p> <p>August 2024</p> <p><u>CTCS</u></p> <p>Dec 2024</p>	

Calculation of ICP days	
Non-compliance	Description
<p>Audit Ref: 11.2</p> <p>With: Clause 15.6</p> <p>From: 01-Nov-23</p> <p>To: 30-Nov-23</p>	<p>CTCT</p> <p>For November 2023 I found one NHH NSP ICP days difference and 11 HHR NSP ICP days differences out of a sample of 100 NHH and 100 HHR NSPs checked where SAP contained incorrect settlement units resulting in ICP days reporting errors.</p> <p>For April 2023 revision 7 I found 20 out of 20 differences between the registry and submission data occurred because SAP contained incorrect settlement units resulting in ICP days reporting errors.</p> <p>Potential impact: Low</p> <p>Actual impact: Low</p> <p>Audit history: Multiple times</p> <p>Controls: Moderate</p> <p>Breach risk rating: 2</p>
Audit risk rating	Rationale for audit risk rating
<p>Low</p>	<p>The controls are rated as moderate overall. Workarounds are in place to identify and correct ICPs with missing or incorrect settlement units and submission types, but they are not always resolved prior to submission.</p>

	The impact is assessed to be low because corrected data will be washed up.	
Actions taken to resolve the issue	Completion date	Remedial action status
<p><u>CTCT</u></p> <p>Contact has developed an EMT to capture exceptions that negatively impact Accuracy of Submission Information, Creation of ICP Days, and our Reconciliation Participant compliance obligations, that require a corrective action.</p> <p>Please find below some of exception reports already available via our new EMT:</p> <ul style="list-style-type: none"> • Difference between SAP and Registry ICP Days. • Profile and Submission Type Flag discrepancies between SAP and Registry. • SU (E_HHE and E_NH) discrepancies between SAP and Registry. • UML value and SU discrepancies between SAP and Registry. • UML Fact (Operand = EV_UMSETTL) discrepancies between SAP and Registry. • Status discrepancies (Active/Inactive) between SAP and Registry. • Status discrepancies between SU and registry. • Network/NSP/Loss Code discrepancies between SAP and registry. • Duplicate Registry Events in SAP. 	<p><u>CTCT</u></p> <p>Ongoing</p>	<p>Identified</p>
Preventative actions taken to ensure no further issues will occur	Completion date	
<p><u>CTCT</u></p> <p>Contact will be looking to complete a one-off exercise to correct the already identified backlog of existing exceptions.</p> <p>Contact's teams will be proactively running the EMT regularly to identify and resolve exceptions in a timely manner.</p> <p>Please find below a list of new and pre-existing exception reports to be created or migrated into the reporting tool (Retail_Q3FY24_BRP_Epic-Featues):</p> <ul style="list-style-type: none"> • Rollover and Incorrect removal meter reads. 	<p><u>CTCT</u></p> <p>30/06/2024</p>	

<ul style="list-style-type: none"> • Device registers code and Time of Use type profile discrepancies. • Default settlement units. • Correct application of Permanent Estimate (PE) readings in SAP; eliminating Forward Estimates (FE) in final washups. • Identifying new Actual (01) readings processed in SAP which don't correctly create HE readings in CONSREC. • Incorrectly applied Manual Settlement Units in SAP preventing correct application of New Settlement Units. • Identification of Gaps in Settlement Units in SAP. • Missing Shape Profiles in SAP Submission data (forced RPS). • Implement Reconciliation Manager Return File GR090 HHR ICP Missing reporting. • I Flow on Registry - No I Device in Installed in SAP. • AMI Non-Communicating ICP's (AMI Y= N) and HHR profile/submission type. • Backdated ICP Status Changes to ACTIVE on Registry (Registry AC020 audit compliance report). • Additional Registry Analyst exceptions (17 exception types). 		
--	--	--

HHR aggregates information provision to the reconciliation manager	
Non-compliance	Description
<p>Audit Ref: 11.4</p> <p>With: Clause 15.8</p> <p>From: 01-Apr-23</p> <p>To: 28-Feb-24</p>	<p>CTCT</p> <p>Subtraction is used to determine the HHR load for ICP 1001157629CK617 until the issues causing the load for ICPs 1001158552CK7FD and 1001156589CKCAB to be metered through it are resolved.</p> <p>Two ICPs had submission against the incorrect NSP and were corrected as soon as practicable once identified. Revised submission information will be washed up.</p> <p>11 NSPs in the November 2023 revision 1 submission and ten NSPs in the April 2023 revision 7 submission contained incorrect HHR volume information because of SAP settlement unit errors. CTCT intends to process corrections.</p> <p>Potential impact: Medium</p> <p>Actual impact: Low</p> <p>Audit history: Multiple times</p> <p>Controls: Moderate</p> <p>Breach risk rating: 2</p>

Audit risk rating	Rationale for audit risk rating	
<p>Low</p>	<p>The controls are moderate and have improved with the use of the exception management tool.</p> <p>The impact is low, CTCT intends to process corrections where they have not already been completed, and revised submission data will be washed up. There is a process to accurately calculate submission data for ICP 1001157629CK617.</p>	
Actions taken to resolve the issue	Completion date	Remedial action status
<p><u>CTCT</u></p> <p>We have met with WE* to identify and review options to resolve. WE* provided information about the site configuration, the options available physically to resolve and their recommendations in regards next actions.</p> <p>We contacted the original site contact; an investigation was completed to identify current building owner/manager.</p> <p>This contact acknowledged “he is aware of the issues and specifically mentioned a meter cabinet installed that has no meters that may now be supplying two tenancies” as per info that was identified in original Accucal site visit.</p> <p>New customer responsible for building confirmed in December 2023 and contact made with the CEO to initiate discussions and Contacts suggested recommendation to resolve.</p> <p>Update as at March 2024 – We have requested two new ICP's to be created by WE* and are arranging for metering to be installed.</p> <p>11+2 ICP NSP Exceptions corrected in SAP.</p>	<p><u>CTCT</u></p> <p>30/06/2023</p>	<p>Identified</p>
Preventative actions taken to ensure no further issues will occur	Completion date	
<p><u>CTCT</u></p> <p>Discussions have been held with WE* to ensure that contractors follow correct processes when splitting out sites into multiple connections minimising risk of double metering occurring.</p> <p>Exception Management</p> <p>Contact has developed an EMT to capture exceptions that negatively impact Accuracy of Submission Information, Creation of ICP Days, and our Reconciliation Participant compliance obligations, that require a corrective action.</p>	<p><u>CTCT</u></p> <p>Completed</p>	

Please find below some of the exception reports already available via our new EMT.:

- Difference between SAP and Registry ICP Days.
- Profile and Submission Type Flag discrepancies between SAP and Registry.
- SU (E_HHE and E_NH) discrepancies between SAP and Registry.
- UML value and SU discrepancies between SAP and Registry.
- UML Fact (Operand = EV_UMSETTL) discrepancies between SAP and Registry.
- Status discrepancies (Active/Inactive) between SAP and Registry.
- Status discrepancies between SU and registry.
- Network/NSP/Loss Code discrepancies between SAP and registry.
- Duplicate Registry Events in SAP.

Contact will be looking to complete a one-off exercise to correct the already identified backlog of existing exceptions.

Contact's teams will be proactively running the EMT regularly to identify and resolve exceptions in a timely manner.

Please find below a list of new and pre-existing exception reports to be created or migrated into the reporting tool (Retail_Q3FY24_BRP_Epic-Features):

- Rollover and Incorrect removal meter reads.
- Device registers code and Time of Use type profile discrepancies.
- Default settlement units.
- Correct application of Permanent Estimate (PE) readings in SAP; eliminating Forward Estimates (FE) in final washups.
- Identifying new Actual (01) readings processed in SAP which don't correctly create HE readings in CONSREC.
- Incorrectly applied Manual Settlement Units in SAP preventing correct application of New Settlement Units.
- Identification of Gaps in Settlement Units in SAP.

<ul style="list-style-type: none"> • Missing Shape Profiles in SAP Submission data (forced RPS). • Implement Reconciliation Manager Return File GR090 HHR ICP Missing reporting. • I Flow on Registry - No I Device in Installed in SAP. • AMI Non-Communicating ICP's (AMI Y= N) and HHR profile/submission type. • Backdated ICP Status Changes to ACTIVE on Registry (Registry AC020 audit compliance report). • Additional Registry Analyst exceptions (17 exception types). 		
--	--	--

Creation of submission information		
Non-compliance	Description	
Audit Ref: 12.2 With: Clause 15.4 From: 01-Apr-23 To: 28-Feb-24	CTCT and CTCS Some submission information was not complete and accurate due to data accuracy issues. Potential impact: High Actual impact: High Audit history: Multiple times Controls: Moderate Breach risk rating: 6	
Audit risk rating	Rationale for audit risk rating	
High	The controls are moderate overall, the system processes to generate submission data are generally accurate, and the issues are mainly caused by data accuracy issues for individual ICPs or isolated scenarios (such as ICPs supplied for one day by CTCS). Contact is working to investigate issues and improve controls, including improving processes to identify and correct data accuracy errors so that revised submission data can be provided. The impact is high based on the volume differences identified and that some corrections have not yet been completed.	
Actions taken to resolve the issue	Completion date	Remedial action status
<u>CTCT</u> Contact has developed an EMT to capture exceptions that negatively impact Accuracy of Submission Information, Creation of ICP Days, and our Reconciliation Participant compliance obligations, that require a corrective action.	<u>CTCT</u> Ongoing	Identified

<p>Please find below some of exception reports already available via our new EMT:</p> <ul style="list-style-type: none"> • Difference between SAP and Registry ICP Days. • Profile and Submission Type Flag discrepancies between SAP and Registry. • SU (E_HHE and E_NH) discrepancies between SAP and Registry. • UML value and SU discrepancies between SAP and Registry. • UML Fact (Operand = EV_UMSETTL) discrepancies between SAP and Registry. • Status discrepancies (Active/Inactive) between SAP and Registry. • Status discrepancies between SU and registry. • Network/NSP/Loss Code discrepancies between SAP and registry. • Duplicate Registry Events in SAP. <p>Contact will be looking to complete a one-off exercise to correct the already identified backlog of existing exceptions.</p> <p>Contact's teams will be proactively running the EMT regularly to identify and resolve exceptions in a timely manner.</p> <p><u>CTCS</u></p> <p>One HHR estimate was not generated because DataHub held insufficient history, and the manual estimation process was not used for ICP 0000545550NRC39</p> <p>The Simply Energy Operations Team worked with both the MEP and previous trader when ICP 0000545550NRC39 switched in but were not able to confirm till a later date whether the metering details uploaded to the Registry were accurate. This was why no estimation was provided in the initial Reconciliation. This issue was not resolved until Revision 3. Simply's normal process when there is missing TOU data at first submission is to estimate based on RFP information however the team were not confident loading estimated data into the metering configuration as received from the Registry given there was concern that this was inaccurate.</p>	<p><u>CTCS</u></p> <p>N/A</p>	
--	-------------------------------	--

<p>Incomplete corrections for backdated status and trader updates where part of the affected period had already had final submissions</p> <p>A new process has been implemented to detect any changes to ICPs that may have caused volume submissions to be incorrect outside of the 14-month wash up timeframe. Issues identified during the audit are being reviewed and added into this process for correction.</p>	<p>15 Mar 2024</p>	
<p>Preventative actions taken to ensure no further issues will occur</p>	<p>Completion date</p>	
<p><u>CTCI</u></p> <p>Please find below a list of new and pre-existing exception reports to be created or migrated into the reporting tool (Retail_Q3FY24_BRP_Epic-Features):</p> <ul style="list-style-type: none"> • Rollover and Incorrect removal meter reads. • Device registers code and Time of Use type profile discrepancies. • Default settlement units. • Correct application of Permanent Estimate (PE) readings in SAP; eliminating Forward Estimates (FE) in final washups. • Identifying new Actual (01) readings processed in SAP which don't correctly create HE readings in CONSREC. • Incorrectly applied Manual Settlement Units in SAP preventing correct application of New Settlement Units. • Identification of Gaps in Settlement Units in SAP. • Missing Shape Profiles in SAP Submission data (forced RPS). • Implement Reconciliation Manager Return File GR090 HHR ICP Missing reporting. • I Flow on Registry - No I Device in Installed in SAP. • AMI Non-Communicating ICP's (AMI Y= N) and HHR profile/submission type. • Backdated ICP Status Changes to ACTIVE on Registry (Registry AC020 audit compliance report). • Additional Registry Analyst exceptions (17 exception types). 	<p><u>CTCI</u></p> <p>30/06/2024</p>	<p><u>CTCS</u></p>

<p><u>CTCS</u></p> <p>One HHR estimate was not generated because DataHub held insufficient history, and the manual estimation process was not used for ICP 0000545550NRC39</p> <p>Simply believes this issue was a one-off as normal process would have provided an estimate for the interim reconciliation on all TOU ICPs.</p> <p>Incomplete corrections for backdated status and trader updates where part of the affected period had already had final submissions</p> <p>A new process has been implemented to detect any changes to ICPs that may have caused volume submissions to be incorrect outside of the 14-month wash up timeframe.</p>	<p>N/A</p> <p>Ongoing</p>	
---	---------------------------	--

Grid connected generation		
Non-compliance	Description	
<p>Audit Ref: 12.6</p> <p>With: Clause 15.11</p> <p>From: 20-Jun-23</p> <p>To: Jul-2024</p>	<p>CTCT</p> <p>Alleged breach 2307CTCT1.</p> <p>Potential impact: Low</p> <p>Actual impact: Low</p> <p>Audit history: None</p> <p>Controls: Strong</p> <p>Breach risk rating: 1</p>	
Audit risk rating	Rationale for audit risk rating	
<p>Low</p>	<p>The controls are strong, the issue occurred because an incorrect start date was provided to the reconciliation manager by another party.</p> <p>The impact is low. CTCT has manually produced zero submissions because the ICP has not been commissioned, and they could not arrange for the incorrect start date to be amended.</p>	
Actions taken to resolve the issue	Completion date	Remedial action status
<p><u>CTCT</u></p> <p>Despite Contact's objections to the start dates advised by Trasnpower to the Reconciliation Manager, we chose to submit zero data for TAB2201 upon the RM's warning of potential breach consequences. However, despite our actions, a breach was reported by the RM.</p>	<p><u>CTCT</u></p> <p>18/07/2023</p>	<p>Identified</p>

Subsequent events have validated Contact's initial stance as the new stations was not operational to receive power from the Grid until late October 2023.		
Preventative actions taken to ensure no further issues will occur	Completion date	
<u>CTCT</u> In future instances, Contact will assertively advocate that Transpower and the Reconciliation Manager follow the advice that they have been provided.	<u>CTCT</u> 18/07/2023	

Accuracy of submission information		
Non-compliance	Description	
Audit Ref: 12.7 With: Clause 15.12 From: 01-Apr-22 To: 28-Feb-24	CTCT and CTCS Some submission data was inaccurate and was not corrected at the next available opportunity. Potential impact: High Actual impact: High Audit history: Multiple times Controls: Moderate Breach risk rating: 6	
Audit risk rating	Rationale for audit risk rating	
High	The controls are moderate overall, the system processes to generate submission data are generally accurate, and the issues are mainly caused by data accuracy issues for individual ICPs or isolated scenarios (such as ICPs supplied for one day by CTCS). Contact is working to investigate issues and improve controls, including improving processes to identify and correct data accuracy errors so that revised submission data can be provided. The impact is high based on the volume differences identified and that some corrections have not yet been completed.	
Actions taken to resolve the issue	Completion date	Remedial action status
<u>CTCT</u> Contact has developed an EMT to capture exceptions that negatively impact Accuracy of Submission Information, Creation of ICP Days, and our Reconciliation Participant compliance obligations, that require a corrective action.	<u>CTCT</u> Ongoing	Identified

<p>Please find below some of the exception reports already available via our new EMT:</p> <ul style="list-style-type: none"> • Difference between SAP and Registry ICP Days. • Profile and Submission Type Flag discrepancies between SAP and Registry. • SU (E_HHE and E_NH) discrepancies between SAP and Registry. • UML value and SU discrepancies between SAP and Registry. • UML Fact (Operand = EV_UMSETTL) discrepancies between SAP and Registry. • Status discrepancies (Active/Inactive) between SAP and Registry. • Status discrepancies between SU and registry. • Network/NSP/Loss Code discrepancies between SAP and registry. • Duplicate Registry Events in SAP. <p>Contact will be looking to complete a one-off exercise to correct the already identified backlog of existing exceptions.</p> <p>Contact's teams will be proactively running the EMT regularly to identify and resolve exceptions in a timely manner.</p> <p>CTCS</p> <p>Unreported consumption because no HHR estimate was created</p> <p>The Simply Energy Operations Team worked with both the MEP and previous trader when ICP 0000545550NRC39 switched in but were not able to confirm till a later date whether the metering details uploaded to the Registry were accurate. This was why no estimation was provided in the initial Reconciliation. This issue was not resolved until Revision 3. Simply's normal process when there is missing TOU data at first submission is to estimate based on RFP information however the team were not confident loading estimated data into the metering configuration as received from the Registry given there was concern that this was inaccurate.</p> <p>Inaccurate HHR corrections</p>	<p><u>CTCS</u></p> <p>N/A</p>	
--	-------------------------------	--

<p>The 4 HHR correction errors have been actioned following the Audit.</p> <p>Backdated status and trader updates</p> <p>A new process has been implemented to detect any changes to ICPs that may have caused volume submissions to be incorrect outside of the 14-month wash up timeframe. Issues identified during the audit are being reviewed and added into this process for correction.</p> <p>Invalid generation of forward estimate / Incorrect labelling of historic estimate</p> <p>Development work is pending from EMS to resolve the incorrect labelling of Historic Estimates, once this change is released, it is our expectation that historic issues going back 14 months from the date of the release will be addressed.</p> <p>Replacement of actual interval data with estimates when part day HHR data is received</p> <p>A ticket has been raised to Axos to resolve the replacement of part actual interval data. Once this change has been released, we will assess how far back data can be re-loaded to address any historical issues.</p> <p>Incorrect historic estimate where readings were not sent to MADRAS due to timing</p> <p>A ticket has been raised to resolve the missing readings not sent to Madras for ICP 0000011643EA7E3.</p>	<p>15 Mar 2024</p> <p>15 Mar 2024</p> <p>Ongoing</p> <p>Ongoing</p> <p>Ongoing</p>	
<p>Preventative actions taken to ensure no further issues will occur</p>	<p>Completion date</p>	
<p><u>CTCT</u></p> <p>Plebase find below a list of new and pre-existing exception reports to be created or migrated into the reporting tool (Retail_Q3FY24_BRP_Epic-Featues):</p> <ul style="list-style-type: none"> • Rollover and Incorrect removal meter reads. • Device registers code and Time of Use type profile discrepancies. • Default settlement units. 	<p><u>CTCT</u></p> <p>30/06/2024</p>	

<ul style="list-style-type: none"> • Correct application of Permanent Estimate (PE) readings in SAP; eliminating Forward Estimates (FE) in final washups. • Identifying new Actual (01) readings processed in SAP which don't correctly create HE readings in CONSREC. • Incorrectly applied Manual Settlement Units in SAP preventing correct application of New Settlement Units. • Identification of Gaps in Settlement Units in SAP. • Missing Shape Profiles in SAP Submission data (forced RPS). • Implement Reconciliation Manager Return File GR090 HHR ICP Missing reporting. • I Flow on Registry - No I Device in Installed in SAP. • AMI Non-Communicating ICP's (AMI Y= N) and HHR profile/submission type. • Backdated ICP Status Changes to ACTIVE on Registry (Registry AC020 audit compliance report). • Additional Registry Analyst exceptions (17 exception types). <p><u>CTCS</u></p> <p>Unreported consumption because no HHR estimate was created</p> <p>We believe this issue was a one-off as our normal process would have provided an estimate for the interim reconciliation on all TOU ICPs.</p> <p>Inaccurate HHR corrections</p> <p>An additional step has been added to the HHR corrections process to minimise any future errors in this area.</p> <p>Backdated status and trader updates</p> <p>A new process has been implemented to detect any changes to ICPs that may have caused volume submissions to be incorrect outside of the 14-month wash up timeframe.</p> <p>Invalid generation of forward estimate / Incorrect labelling of historic estimate</p>	<p><u>CTCS</u></p> <p>N/A</p> <p>Ongoing</p> <p>Ongoing</p> <p>30 Jun 2024</p>	
---	--	--

<p>Development work is pending from EMS to resolve the incorrect labelling of Historic Estimates.</p> <p>Replacement of actual interval data with estimates when part day HHR data is received</p> <p>A ticket has been raised to Axos to resolve the replacement of part actual interval data.</p> <p>Incorrect historic estimate where readings were not sent to MADRAS due to timing</p> <p>A ticket has been raised to resolve the missing readings not sent to Madras for ICP 0000011643EA7E3.</p>	<p>TBD</p> <p>30 Jun 2024</p>	
---	-------------------------------	--

Permanence of meter readings for reconciliation	
Non-compliance	Description
<p>Audit Ref: 12.8</p> <p>With: Clause 4 Schedule 15.2</p> <p>From: 01-Jun-22</p> <p>To: 31-Aug-22</p>	<p>CTCT</p> <p>Some estimates were not replaced by revision 14.</p> <p>Forward estimate was incorrectly generated for ICPs 0000010521CEE06 TPW1700198 register 3 (June 2022) and 0000000830CE507 N200045454 register 4 (July and August 2022) and decommissioned ICP 004052459BU0D5 (June 2022).</p> <p>CTCS</p> <p>Some estimates were not replaced by revision 14.</p> <p>Potential impact: Medium</p> <p>Actual impact: Low</p> <p>Audit history: Multiple times</p> <p>Controls: Weak</p> <p>Breach risk rating: 3</p>
Audit risk rating	Rationale for audit risk rating
<p>Low</p>	<p>The controls are rated as weak overall:</p> <ul style="list-style-type: none"> for CTCT there are processes to attain readings and enter permanent estimates, but not all ICPs have permanent estimates entered by revision 14. for CTCS there are processes to attain readings, but permanent estimates are not usually entered. <p>There are sound estimation processes, which will help to ensure accurate estimates, so the audit risk rating is low.</p>

Actions taken to resolve the issue	Completion date	Remedial action status
<p><u>CTCT</u></p> <p>An issue regarding our systems processes for utilizing permanent estimates has been brought to the attention of our SAP team. It has been found that under specific scenarios, the permanent estimate meter reading type was not always applied as required. Investigations into this matter are ongoing.</p> <p>Our Retail Operations team is actively investigating the underlying causes for the issues impacting the 3 identified ICPs. Any necessary corrective action will be taken following the completion of said investigation.</p> <p><u>CTCS</u></p> <p>There is increased focus to the number of ICPs not read at 12 months, the number has significantly reduced. We are aiming to get this number down to zero so there is no Forward Estimates at Revision 14.</p>	<p><u>CTCT</u></p> <p>Ongoing</p> <p>By 30/03/2024</p> <p><u>CTCS</u></p> <p>Ongoing</p>	Investigating
Preventative actions taken to ensure no further issues will occur	Completion date	
<p><u>CTCT</u></p> <p>Reminders will be notified to Operations Teams to emphasize the importance of accurate setups during Device changes to prevent non-compliances.</p> <p><u>CTCS</u></p> <p>If we are not able to obtain reads then a new process has been implemented by the Simply Energy Customer Care Team to contact customers by two forms of communication, once this is confirmed and can be shown for all ICPs not read for 12 months then Simply Energy will generate Permanent Estimates.</p>	<p><u>CTCT</u></p> <p>Ongoing</p> <p><u>CTCS</u></p> <p>Ongoing</p>	

Reconciliation participants to prepare information	
Non-compliance	Description
<p>Audit Ref: 12.9</p> <p>With: Clause 2(1)(c) of schedule 12.3</p> <p>From: 01-Apr-23</p>	<p>CTCT and CTCS</p> <p>Some submission information was not generated accurately as required by Clause 2 Schedule 15.3 due to data accuracy issues.</p> <p>Potential impact: High</p> <p>Actual impact: High</p> <p>Audit history: Multiple times</p>

To: 28-Feb-24	Controls: Moderate Breach risk rating: 6		
Audit risk rating	Rationale for audit risk rating		
High	<p>The controls are moderate overall, the system processes to generate submission data are generally accurate, and the issues are mainly caused by data accuracy issues for individual ICPs or isolated scenarios (such as ICPs supplied for one day by CTCS). Contact is working to investigate issues and improve controls, including improving processes to identify and correct data accuracy errors so that revised submission data can be provided.</p> <p>The impact is high based on the volume differences identified and that some corrections have not yet been completed.</p>		
Actions taken to resolve the issue	Completion date	Remedial action status	
<p><u>CTCT</u></p> <p>Contact has developed an EMT to capture exceptions that negatively impact Accuracy of Submission Information, Creation of ICP Days, and our Reconciliation Participant compliance obligations, that require a corrective action.</p> <p>Please find below some of exception reports already available via our new EMT:</p> <ul style="list-style-type: none"> • Difference between SAP and Registry ICP Days. • Profile and Submission Type Flag discrepancies between SAP and Registry. • SU (E_HHE and E_NH) discrepancies between SAP and Registry. • UML value and SU discrepancies between SAP and Registry. • UML Fact (Operand = EV_UMSETTL) discrepancies between SAP and Registry. • Status discrepancies (Active/Inactive) between SAP and Registry. • Status discrepancies between SU and registry. • Network/NSP/Loss Code discrepancies between SAP and registry. • Duplicate Registry Events in SAP. <p>Contact will be looking to complete a one-off exercise to correct the already identified backlog of existing exceptions.</p>	<p><u>CTCT</u></p> <p>Ongoing</p>	<p>Identified</p>	

<p>Contact's teams will be proactively running the EMT regularly to identify and resolve exceptions in a timely manner.</p> <p><u>CTCS</u></p> <p>One HHR estimate was not generated because DataHub held insufficient history, and the manual estimation process was not used for ICP 0000545550NRC39</p> <p>The Simply Energy Operations Team worked with both the MEP and previous trader when ICP 0000545550NRC39 switched in but were not able to confirm till a later date whether the metering details uploaded to the Regsitry were accurate. This was why no estimation was provided in the initial Reconciliation. This issue was not resolved until Revision 3. Simply's normal process when there is missing TOU data at first submission is to estimate based on RFP information however the team were not confident loading estimated data into the metering configuration as received from the Registry given there was concern that this was inaccurate.</p> <p>Incomplete corrections for backdated status and trader updates where part of the affected period had already had final submissions</p> <p>A new process has been implemented to detect any changes to ICPs that may have caused volume submissions to be incorrect outside of the 14-month wash up timeframe. Issues identified during the audit are being reviewed and added into this process for correction.</p> <p>Invalid generation of forward estimate where MADRAS cannot find shape values or the ICP is supplied for one day</p> <p>A new monthly check has been implemented to find ICPs supplied for only one day (which is very rare for Simply Energy) and manually process a correction through MADRAS for these. The first run of this check will identify and correct all issues going back 14 months.</p> <p>Replacement of actual interval data with estimates when part day HHR data is received</p> <p>A ticket has been raised to Axos to resolve the replacement of part actual interval data. Once this change has been released, we will assess how far back data can be re-loaded to address any historical issues.</p>	<p><u>CTCS</u></p> <p>N/A</p> <p>15 Mar 2024</p> <p>Ongoing</p> <p>Ongoing</p>	
---	--	--

<p>Incorrect calculation of historic estimate due to missing readings in MADRAS for ICP 0000011643EA7E3 (April 2023) because some readings were not sent to MADRAS due to timing</p> <p>Issue was identified in January 2024 and affected the April and May 2023 consumption months where the R7 submissions had already been completed in October and November 2023 accordingly. The missing reads were sent to MADRAS for ICP 0000011643EA7E3 in March 2024 which is in time for the R14 wash ups scheduled for submission in June and July 2024.</p>	<p>Ongoing</p>	
<p>Preventative actions taken to ensure no further issues will occur</p>	<p>Completion date</p>	
<p><u>CTCT</u></p> <p>Please find below a list of new and pre-existing exception reports to be created or migrated into the reporting tool (Retail_Q3FY24_BRP_Epic-Featues):</p> <ul style="list-style-type: none"> • Rollover and Incorrect removal meter reads. • Device registers code and Time of Use type profile discrepancies. • Default settlement units. • Correct application of Permanent Estimate (PE) readings in SAP; eliminating Forward Estimates (FE) in final washups. • Identifying new Actual (01) readings processed in SAP which don't correctly create HE readings in CONSREC. • Incorrectly applied Manual Settlement Units in SAP preventing correct application of New Settlement Units. • Identification of Gaps in Settlement Units in SAP. • Missing Shape Profiles in SAP Submission data (forced RPS). • Implement Reconciliation Manager Return File GR090 HHR ICP Missing reporting. • I Flow on Registry - No I Device in Installed in SAP. • AMI Non-Communicating ICP's (AMI Y= N) and HHR profile/submission type. • Backdated ICP Status Changes to ACTIVE on Registry (Registry AC020 audit compliance report). • Additional Registry Analyst exceptions (17 exception types). 	<p><u>CTCT</u></p> <p>30/6/2024</p>	

<p><u>CTCS</u></p> <p>One HHR estimate was not generated because DataHub held insufficient history, and the manual estimation process was not used for ICP 0000545550NRC39</p> <p>Simply believes this issue was a one-off as normal process would have provided an estimate for the interim reconciliation on all TOU ICPs.</p> <p>incomplete corrections for backdated status and trader updates where part of the affected period had already had final submissions</p> <p>A new process has been implemented to detect any changes to ICPs that may have caused volume submissions to be incorrect outside of the 14-month wash up timeframe.</p> <p>Invalid generation of forward estimate where MADRAS cannot find shape values or the ICP is supplied for one day</p> <p>A new monthly check has been implemented to find ICPs supplied for only one day (which is very rare for Simply Energy) and manually process a correction through MADRAS for these.</p> <p>Replacement of actual interval data with estimates when part day HHR data is received</p> <p>A ticket has been raised to Axos to resolve the replacement of part actual interval data.</p> <p>Incorrect labelling of historic estimate where seasonal adjusted shape values (SASV) published by the reconciliation manager are not available for part or all of a read-to-read period, or the seasonal shape values provided for the read-to-read period are all zero values</p> <p>Development work is pending from EMS to resolve the incorrect labelling of Historic Estimates.</p>	<p><u>CTCS</u></p> <p>N/A</p> <p>Ongoing</p> <p>Ongoing</p> <p>TBD</p> <p>30 Jun 2024</p>	
---	---	--

Historical estimates and forward estimates		
Non-compliance	Description	
<p>Audit Ref: 12.10</p> <p>With: Clause 3 Schedule 15.3</p> <p>From: 01-Apr-23</p> <p>To: 28-Feb-24</p>	<p>CTCS</p> <p>Where SASV profiles are not available, consumption based on validated readings is not seasonally adjusted and is labelled as forward estimate.</p> <p>Where an ICP is supplied for one day, historic estimate is not calculated, and forward estimate is reported.</p> <p>Potential impact: Low</p> <p>Actual impact: Low</p> <p>Audit history: Multiple times</p> <p>Controls: Strong</p> <p>Breach risk rating: 1</p>	
Audit risk rating	Rationale for audit risk rating	
Low	<p>The controls are recorded as strong because historic and forward estimate is correctly calculated and identified most of the time.</p> <p>The audit risk rating is low as there is minor impact on settlement. Submission volumes may be incorrect where:</p> <ul style="list-style-type: none"> the volume calculation is correct but is not seasonally adjusted between consumption months, or an ICP is supplied for one day. 	
Actions taken to resolve the issue	Completion date	Remedial action status
<p><u>CTCS</u></p> <p>The HE volume for ICP 0000030255WECCB has now been corrected for February 2023. A new monthly check has been implemented to find ICPs supplied for only one day (which is very rare for Simply Energy) and manually process a correction through MADRAS for these. The first run of this check will identify and correct all issues going back 14 months.</p>	<p><u>CTCS</u></p> <p>Ongoing</p>	Identified
Preventative actions taken to ensure no further issues will occur	Completion date	
<p><u>CTCS</u></p> <p>A new monthly check has been implemented to find ICPs supplied for only one day (which is very rare for Simply Energy) and manually process a correction through MADRAS for these.</p>	<p><u>CTCS</u></p> <p>Ongoing</p>	

Forward estimate process		
Non-compliance	Description	
<p>Audit Ref: 12.12</p> <p>With: Clause 6 Schedule 15.3</p> <p>From: 01-Jan-22</p> <p>To: 31-Oct-23</p>	<p>CTCT and CTCS</p> <p>Inaccurate forward estimate caused the thresholds not to be met in some instances.</p> <p>Potential impact: Low</p> <p>Actual impact: Low</p> <p>Audit history: Multiple times</p> <p>Controls: Moderate</p> <p>Breach risk rating: 2</p>	
Audit risk rating	Rationale for audit risk rating	
Low	<p>The controls are recorded as moderate because they mitigate risk most of the time but there is room for improvement.</p> <p>The impact is low because Initial data is replaced with revised data and washed up.</p>	
Actions taken to resolve the issue	Completion date	Remedial action status
<p><u>CTCT</u></p> <p>Primary cause is the unpredictability of rural/irrigation usage patterns.</p>	<p><u>CTCT</u></p> <p>Completed</p>	Identified
<p><u>CTCS</u></p> <p>Simply Energy are unable to correct previous FE thresholds not being met.</p>	<p><u>CTCS</u></p> <p>N/A</p>	
Preventative actions taken to ensure no further issues will occur	Completion date	
<p><u>CTCT</u></p> <p>We will continue monitoring rural/irrigation ICPs. We will also look to discuss the possibility of revising the SAP estimation algorithm.</p>	<p><u>CTCT</u></p> <p>Ongoing</p>	
<p><u>CTCS</u></p> <p>A new process has been implemented within the Simply Energy Customer Care Team with the aim of ensuring that the reasonable endeavours requirements are met for any ICPs unread over 12 months - this will provide better read attainment generally and will allow the Compliance team to insert Permanent Estimates where appropriate.</p>	<p><u>CTCS</u></p> <p>Ongoing</p>	

Historical estimate reporting to RM		
Non-compliance	Description	
Audit Ref: 13.3 With: Clause 10 of Schedule 15.3 From: 01-Jan-22 To: 31-Jul-23	CTCT and CTCS Historic estimate thresholds were not met for some revisions. Potential impact: Low Actual impact: Low Audit history: Multiple times Controls: Moderate Breach risk rating: 2	
Audit risk rating	Rationale for audit risk rating	
Low	Overall, the controls are assessed to be moderate because compliance is achieved in most instances. The impact is assessed to be low as good estimation processes are in place where historic estimate cannot be obtained.	
Actions taken to resolve the issue	Completion date	Remedial action status
<u>CTCT</u> The primary cause is the unpredictability of rural/irrigation usage patterns. <u>CTCS</u> Simply Energy are unable to correct previous submissions.	<u>CTCT</u> Completed <u>CTCS</u> N/A	Identified
Preventative actions taken to ensure no further issues will occur	Completion date	
<u>CTCT</u> We will continue to monitor rural/irrigation ICPS, as well as the performance of meter reading contractors. <u>CTCS</u> A new process has been implemented within the Simply Energy Customer Care Team with the aim of ensuring that the reasonable endeavours requirements are met for any ICPS unread over 12 months - this will provide better read attainment generally and will allow the Compliance team to insert Permanent Estimates where appropriate.	<u>CTCT</u> Ongoing <u>CTCS</u> Ongoing	