



## **Anglian Water PR19**

### **Technical Assurance Executive Summary**

31 August 2018



## AMP6 Independent Third-Party Assurance Provider

Project No: 672150  
 Document Title: Technical Assurance Executive Summary  
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### Document history and status

Revision	Date	Description	By	Review	Approved
1.0	18/07/18	Interim report for Board			
2.0	13/08/18	Final report for Board			
3.0	31/08/18	Final report for Business Plan			

# 1. Introduction & Scope

Jacobs has been commissioned by Anglian Water Services Limited to provide independent technical assurance on its 2019 Business Plan submission to Ofwat. The objective of our assurance activity is to provide the Company's Board and other stakeholders, with an independent opinion on the robustness of the technical information being submitted to Ofwat and to assist Anglian Water's Board to sign the Board assurance statement for the PR19 business plan.

We provided an Interim Assurance Report in advance of the joint AWG and AWS Board meeting on 18 July 2018 which we attended along with the Company's Financial Auditor. A further Board meeting was held on 13 August 2018 for which we provided an updated report. A small number of data were being confirmed following our assurance activities. This report concludes the remaining assurance activities which have taken place since the 13 August Board meeting.

## 2. Assurance approach

Anglian Water established our Assurance Framework Agreement to report independently to Anglian Water's Board and Executive Management, as well as independently to the Customer Engagement Forum (CEF) at its request. This enabled the CEF to have access to technical assurance independently of Anglian Water. Our engagement with Anglian Water's business planning process in relation to assurance commenced in April 2017. We have attended each CEF meeting in an Observer role since June 2016.

The requirement for assurance of the key workstreams were defined in Anglian Water's PR19 Programme Plan. Our technical assurance activity was aligned with the programme plan as it progressed, and followed a structured approach agreed with Anglian Water's Assurance Manager. This forms part of the Company's quality assurance regime. The technical assurance process has included:

- The development and agreement of the technical assurance scope and programme.
- The sections of business cases for review.
- Agreed timescales for audit scope, reporting of findings and corrective actions, requests for further information and follow-up reviews.
- 'By exception' reporting of findings and corrective actions.
- Weekly progress meetings between Jacobs and Anglian Water at which follow-up activities were monitored.
- Internal Jacobs peer review of the assurance process and findings.

Our technical assurance activities were undertaken in Anglian Water's offices in Huntingdon and Peterborough and involved:

- Review of technical business case documentation.
- Face to face interviews with technical information providers and accountable managers.
- Interrogation of reporting systems.
- Sample checking of data from source systems to business case documentation and from business cases to the Ofwat Business Plan data tables.

Anglian Water requested assurance in the following components of the business plan:

- Customer engagement
- Investment portfolios and associated processes (C55, optimisation process, cost estimation process)
- Affordability and Vulnerability
- PR19 Outcomes
- Water Industry National Environment Programme (WINEP) / Water Industry Strategic Environmental Requirements (WISER)
- Bioresources RCV (original submission)
- Water Resources RCV (original submission)
- PR14 reconciliation information
- PR19 data tables and commentaries

The CEF requested we provide assurance in the following areas:

- Confirm customer engagement had taken place with Retailers.
- WISER and confirmation requirements have been incorporated into the business plan.
- How investment portfolios have been selected for independent review.
- Confirmation that customer engagement drives each investment portfolio.
- ODI / Performance Commitment development.

Anglian Water has provided full access to all the staff and information we have requested for the purposes of completing our technical assurance. The Technical Assurance team comprised technical and operational specialists led by the Assurance Director. We used risk-based samples to trace data to source. Audits have been documented in Summary Audit Reports with BRAG (blue, red, amber, green) status. See Appendices 1 and 2 for further details of the assurance activity completed.

### 3. Assurance Statement

We identified issues to which we have alerted the Company at audit and in our Summary Audit Report (SAR) documents. Key items of note are detailed below, with a summary of the scope of our review for each activity.

**RAG Key:**

- No concerns; ● Minor concerns; ● Material concerns; ● Non-material observation or recommendation
- Example of good practice

RAG	Summary assurance statement
	At the time of our interim report, some data was not final because final investment decisions were in progress or information was dependent on finalisation of the Water Resources Management Plan. Data has since been finalised and made available for us to review.
	Our reviews enable us to assure that the PR19 business plan has been compiled in a logical manner driven by Anglian Water’s refreshed Strategic Direction Statement which sets the Company’s long-term vision through extensive customer engagement. The plan aligns to Ofwat’s PR19 themes.
	Our reviews confirm that the plan is founded on reliable information resulting in a robust plan in which Anglian Water, its customers and stakeholders can have confidence.
	The CEF raised several challenges on financability and bill profiles at its meeting on 31 July 2018. Anglian Water responded appropriately to the CEF’s satisfaction with subsequent meetings and presentations to address the challenges.
	Anglian Water’s customer engagement is a significant and dynamic programme of activity using innovative techniques, some of which may be first for the water industry. This has been embedded into the organisation as ‘business as usual’.

Ofwat’s themes for the PR19 business plan are Great customer service, Affordable bills, Resilience in the round, and Innovation. Anglian Water has engaged with us since March 2017 such that we are able to provide assurance on the robustness of Anglian Water’s approach and processes to develop the business plan in line with Ofwat’s themes.

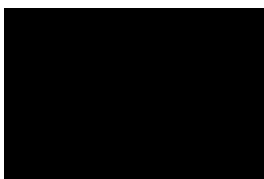
The Company’s long-term vision is set out in the refreshed Strategic Direction Statement which developed with customers and stakeholders. This sets the strategies for delivering the Company’s long-term vision. Our assurance reviews confirm that the PR19 business plan supports this long-term plan.

Anglian Water has undertaken a major and comprehensive exercise to engage with customers using innovative techniques which may be unique to the water industry. Our reviews confirmed that multi-channel engagement activity drives the proposed Outcomes and Performance Commitments and should satisfy Ofwat’s customer engagement principles.

Our assurance activity has focused on the business planning processes and the resulting data and established and followed audit trails from a representative sample of technical business cases to the associated PR19 data tables. The primary challenges during the technical assurance activity have included:

- Key business planning systems and processes used by Anglian, evidence of customer preferences being used in the identification of investment needs and solutions, the estimation of costs and benefits and the optimisation of the proposed investment programme
- Justification of portfolio investment cases in terms of investment drivers, and that the portfolios are customer driven
- Key technical assumptions and the identification and selection of technical options and solutions
- Quality of the financial and non-financial information used
- Timing of investment

We have set out under Key Findings below the scope of our reviews and key findings with our assessed RAG status. We have confirmed items identified as 'non-green' in our Interim Report were addressed for as the business plan was finalised.



Technical Assurance Director for Anglian Water Services Ltd  
Director – Halcrow Management Sciences Ltd  
31 August 2018

## 4. Key Findings

Throughout the assurance process, we identified issues to which we alerted the Company at audit and in our Summary Audit Reports (SAR). Key items of note are detailed below, with a summary of the scope of our review for each activity.

### RAG Key:

- No concerns; ● Minor concerns; ● Material concerns; ● Non-material observation or recommendation
- Example of good practice

Assurance activity/RAG	Summary findings by exception
<b>Customer engagement</b>	<p>We carried out two reviews (January and June 2018) to confirm Anglian Water's engagement strategy had been followed, the range of techniques used to address Ofwat's principles of good customer engagement, customer engagement activities, use of resulting data to drive outcomes for customers, and the extent of independent challenge by the CEF. We have tracked customer engagement activities through our observer role on the CEF panel.</p>
	<p>Anglian Water has undertaken a major programme of customer engagement over the last two years. We have confirmed that the themes of customer service, affordability of bills, and operational resilience have been included the various engagement activities undertaken. Customer engagement activity is now embedded in the Company as 'business as usual'.</p> <p>The PR19 Detailed Plan for engagement sets out nine success factors for the engagement strategy. Ongoing measurement against these factors was undertaken in February 2018 and a number of minor amendments were made to the objectives and success factors. This work was presented to the CEF in March. We understand that no major concerns were raised by the CEF.</p> <p>Acceptability testing of the Draft Business Plan was achieved through focus groups, the online community, quantitative acceptability research, H2O Let's Go and 'Be the Boss', the Customer Board and engagement with key stakeholders and retailers. Anglian Water has tested PC targets with customers to assess the extent to which customers consider them to be stretching.</p> <p>An independently produced engagement synthesis report highlights the strengths, weaknesses and key messages of the engagement work undertaken. The synthesis report has been used by the Investment Portfolio leads to ensure customer preferences drive the investment portfolios.</p> <p>Willingness to Pay research and the triangulation of the results has been completed. The company has had its willingness to pay and triangulation methodologies peer reviewed by an independent academic specialist. The peer review did not highlight any major shortcomings.</p> <p>The robustness of the bridge between the engagement work and the investment Portfolios is critical to the quality of the Business Plan. This link was incorporated into the technical assurance reviews of the Portfolios.</p>
	<p>Overall, we conclude that Anglian Water's customer engagement is a significant and dynamic programme of activity using innovative techniques, some of which may be first for the water industry. Leading experts have been engaged to support the engagement activity which is now embedded into the Company as business as usual.</p>
<b>Investment portfolios and associated processes</b>	<p>In September 2017 we attended a briefing on Anglian's approach to identifying and planning the investment portfolios and to understand the use of Copperleaf's C55 optimisation tool. Further activity took place in January 2018 to review 14 investment portfolios which were identified through Anglian's risk scoring process. In addition, we independently selected four investment portfolios for review to demonstrate to the CEF that Anglian allowed open access to information.</p>

	<p>Our assurance activity covered the Company's key business planning methodologies including Need, Options, Solutions, Justification including the link to customer engagement feedback, Assumptions, Supporting evidence, Costs and benefits, and Risks.</p>
	<p>We used our reviews and audits of a representative sample of Anglian's Investment portfolios to confirm the robustness of the identified needs and solutions and the selection of preferred options.</p>
	<p>We found that Anglian's business planning methodologies and its tools for identifying needs and solutions, estimating costs and benefits and optimising expenditure were robust from a technical perspective and based upon sound risk-based principles using reliable asset-specific data.</p>
	<p>In our initial reviews we observed some variation in the application of quality control of the business planning process between the portfolios. Subsequent audits confirmed developments and improvements in:</p> <ul style="list-style-type: none"> <li>• Availability of supporting evidence and use of templates</li> <li>• Evidence of checking and quality control through the Sprint tracker, Optimisation tracker and C55 workflows.</li> </ul>
	<p>Through our challenges, the investment portfolios demonstrably align with Anglian's strategy and 10 long-term Outcomes. We found links to Ofwat's PR19 themes, links to customer engagement feedback, and changes from the approach in AMP6 were clear. We consider that the resilience integration is particularly innovative. Our overall impression is that Anglian endeavours to be innovative where appropriate and we were referred to the 'Shop Window' process, which is a recognised industry-leading mechanism for trialling innovative approaches and technology.</p> <p>Anglian has a mature approach to future risk and has good experience of the types of risks and uncertainties. As understanding of assets and networks improves building on general good data on existing assets, more issues may be found and so this needs continuous review.</p> <p>Our reviews covered the following major portfolios: Water Quality, Water Resilience, Metering, WRC Quality, Flooding Strategy, Catchment Management, Water Recycling Growth, Developer Growth, Leakage, WRMP, Pressure Management, Water Maintenance, Water Recycling Maintenance, Critical Spares, Asset Monitoring, Safety and Emergency Works.</p>
<b>Affordability and Vulnerability</b>	<p>Our assurance explored Anglian's understanding of Ofwat's requirements for Vulnerability. We assessed the overall approach to address vulnerability, Anglian's understanding of specific needs of different types of customers, and the approach to provision of sensitive, well-designed and flexible support and services.</p>
	<p>Our review confirmed Anglian's approach to be comprehensive and adaptive, supported with a good mix of qualitative, bespoke and quantitative evidence. We challenged:</p> <ul style="list-style-type: none"> <li>• How customer groupings compare with findings from the Consumer Council for Water and previous research.</li> <li>• How Anglian is using the segments in relation to the measures and customer awareness and demand</li> <li>• With the Household water poverty view whether there were aspects of GDPR and data privacy that Anglian has to consider or work around.</li> </ul> <p>We that found lot of work and investment in awareness and training of front line staff appears to have been undertaken. Anglian's actions indicate its commitment to providing quality service delivery in this area. The longer-term cost of this and its long-term sustainability were not covered.</p>
	<p>From our initial review of affordability and vulnerability we recommended the submission would benefit from more information on</p> <ul style="list-style-type: none"> <li>• next steps in terms of monitoring affordability and vulnerability initiatives</li> <li>• service cost per person supported, long term cost and sustainability</li> <li>• costs and benefits of providing affordability assistance.</li> </ul>



	<p>Anglian Water provided updated documentation and a follow up review on 08 August confirmed these have been addressed.</p>
<b>PR19 Outcomes</b>	<p>The objective of this review was to assess progress on the development of Anglian Water's AMP7 Outcomes and Performance Commitments measures, including the process followed to identify the short-list of performance commitment agreed at the Strategic Priorities Board. The review took place in three phases (January, March and July 2018) with the third review assessing the data in table App1 and the associated narrative.</p>
	<p>The review in July concluded the phased approach where we had tracked development of the PCs throughout the process. We concluded that Anglian has undertaken and evidenced significant customer engagement on its performance commitments and ODIs including:</p> <ul style="list-style-type: none"> <li>• Engagement and acceptability testing through the development of the Strategic Direction Statement and forming the 10 outcomes.</li> <li>• A large programme of societal valuation work, seeking customer valuations of different levels of service.</li> <li>• Acceptability testing of the shortlist of performance commitments and clarity of descriptions with 800 customers.</li> <li>• Acceptability testing with over 1,000 customers on the affordability and stretch in performance commitment levels as part of the outline business plan.</li> <li>• Customer views on the proposed performance commitment levels varied by measure. 56% increasing to 82% of customers stated they understood the performance commitment and considered them to be stretching. On average, across measures, 70% of customers thought the PC proposals were stretching.</li> <li>• Whether customers support Anglian continuing to push the frontier for leakage and are prepared to accept the bill impact associated with enhanced rewards for this. Over 5,000 customers responded to this engagement and 78% of those supported the proposal.</li> <li>• Targeted research with 600 customers on the appropriate scale of incentives, with customers opting for, on average, incentives at 2.2% of RoRE (at the time of the outline plan). Anglian has used this to place caps and collars on individual performance commitments, based on customer evidence and protect customers from bill volatility.</li> </ul> <p>The valuation sub-group of CEF engaged with development of the PCs. This group, with economic expertise, was established to provide informed challenge to the development of AW's societal valuations and ODIs. Anglian has produced a detailed narrative intended to keep the CEF updated.</p> <p>We made a number of recommendations, recognising that App1 was being progressed at the time of our review in July. Subsequently the Company provided the final version of App1 and the associated commentary which we confirmed included the recommendations.</p>
	<p>We consider App1 and supporting documents comply with Ofwat's requirements. Anglian has made a number of assumptions, for example to design a PC as 'reward only'. Ofwat could make changes to elements of the PCs. This is out of Anglian's control, however in our opinion, the Company has designed its PCs and what is appropriate for the business and customers.</p>
	<p>Anglian has used an innovative approach incorporating the results of customer engagement to develop its proposed PCs. Subsequent acceptability testing of the PC package with customers confirms overall customer support.</p>
<b>WINEP &amp; WISER</b>	<p>Our review assessed Anglian's approach to meeting core, statutory and non-statutory obligations of WINEP, and plans to meet WISER's expectations for environmental enhancements, improving resilience and excellent performance.</p>
	<p>We concluded that Anglian Water has dedicated projects and is developing innovative monitoring systems to ensure it makes good progress towards achieving regulatory requirements for WINEP and WISER. All types of project activity were recorded, logged and tracked within the WINEP3 project management system.</p>

	<p>WISER activity shows a practical approach to progressing activities where needed to the level appropriate. The successive strategy over the past two AMPs and finishing in AMP7 pragmatically assesses the need, investigates the best response and then carries out actions required. These actions are targeted for the highest cost-effective gain.</p>
<b>Bioresources RCV (original submission)</b>	<p>In July 2017 we were requested to provide assurance on the source of costing, and supporting information used to support the calculation of the Bioresources economic value. Our work covered the quality of underlying data used to support the costing information and asset data. We focused on sludge assets, including sludge processes for each site, the asset description and site capacity, asset valuation, including cost base information and assurance on the calculations, land values and approach to the valuation and "On costs" information.</p>
	<p>We confirmed in our assurance statement that the information contained in the Bioresources information submission was accurate, reliable and complete to the extent that our audit to the preceding level of audited submission documentation and/or other data sources allowed.</p> <p>We confirmed all data reviewed had been reported in accordance with the requirements with the exception of shared assets and net energy which was explained by Anglian (per Ofwat's guidance).</p> <p>A small number of data items were found to contain errors at the time of audit which were corrected. The consistency of data sources held internally in the Asset Risk model, used for year-on-year Capital Maintenance and asset deterioration modelling, was confirmed. Data sources were SAP, O&amp;M manuals and design specifications for the Sludge Treatment Centres commissioned in AMP4 and AMP5. We noted that all site information had been verified by the Treatment Manager for each site. PR14 cost models have been used for which an element of judgement has been applied when incorporating the information.</p> <p>The approach for the revised MEAV appeared to be sensible.</p> <p>We made eleven recommendations to enhance the robustness of Anglian's commentaries to assist Ofwat's understanding. These have been addressed.</p>
	<p>A follow up review on 01 August identified the revised workbook for Bioresources had incorrect depreciation numbers. This has subsequently been corrected.</p>
<b>Water Resources RCV (original submission)</b>	<p>Ofwat required companies to allocate the pre-2020 legacy Regulatory Capital Value (RCV) of the wholesale water control between Water Resources and Network Plus and provide the draft proposed allocation in January 2018. The final data is to be submitted in September 2018 with the PR19 business plan.</p> <p>Anglian Water issued Terms of Reference defining the purpose of the review to provide assurance that the processes and systems of control for generating the data tables and associated commentaries for the Water Resources RCV were appropriate and produced a complete submission for Ofwat.</p>
	<p>We confirmed the information contained in the Water Resources RCV allocation submission was accurate, reliable and complete to the extent that our audit to the preceding level of audited submission documentation and/or other data sources allowed.</p> <p>The data had been compiled in accordance with Ofwat's guidance. Where appropriate, Anglian's interpretation of this guidance was explained in the submission commentary.</p> <p>Information sources comprise corporate databases, controlled spreadsheets, cost models and other published documents (e.g. the draft Water Resources Management Plan). We are satisfied that the data sources are robust. We confirmed consistency with regulatory submissions, both published and internal reports. Anglian Water has explained the assumptions made.</p>
<b>PR14 reconciliation information (App5, App6 and App27,</b>	<p>Our review was to provide an opinion on the adequacy of the methodologies and procedures used by Anglian Water to provide reliable historic and forecast information, including any material assumptions used and to confirm that the stated methodology had been used. We checked the appropriateness and application of internal quality controls on the team's outputs including oversight of process, sign-offs, sense checks and cross-checks against other parts of the submission. We checked consistency with</p>

<b>App31, WS17, R10)</b>	relevant parts of the PR19 submission and that the commentary was adequate, including the clarity and completeness of its explanation of the basis for forecasts and plans, including assumptions.
	<p>The source data for the PR14 reconciliation tables is the Annual Performance Report (APR) data tables 3A and 3B contained in Anglian Water's published APR. This information is produced in accordance with comprehensive methodologies and is independently assured through the Yearbook audits.</p> <p>Forecasts are based on Anglian Water's judgement which includes discussion / advice from the Programme Board as to progress of schemes and likelihood of realising outcomes identified in FD14. The Programme Board's views were then moved to the Management Board for discussion &amp; agreement and proposed forecasts figures used in the process.</p> <p>We confirmed the correct calculation of rewards and penalties based on the FD14 Company annex and revised ODI reward/penalty rates correction note.</p> <p>We sampled PCs to check that information in APR Tables 3A and 3B had been correctly incorporated into App5, App6, the reconciliation rule book calculator, and App27.</p>
<b>PR19 data tables and commentaries</b>	<p>Our assurance work for the data and commentaries took place in two phases. Phase 1 was a series of 'process audits' in February and March 2018 to audit the methodologies to be used for data production. Phase 2 took place in June 2018 to assure the data in some 40 data tables against the following checks:</p> <ul style="list-style-type: none"> <li>• Review progress against issues raised in the</li> <li>• Confirm that methodologies and the team's understanding are in accordance with Ofwat's requirements including PR19 guidance including corrections and responses to queries</li> <li>• Check how the teams verify the integrity of data they receive</li> <li>• Check the appropriateness and application of internal quality controls on the teams' outputs including oversight of process, sign-offs, sense checks, and cross-checks against other parts of the submission</li> <li>• Confirm that the data are final. Check that the teams understand any processes which could trigger a review or rework of the data</li> <li>• Confirm that the data are controlled so as to be consistent with the rest of the PR19 submission</li> <li>• Check that the commentary is the latest version and is in accordance with the style guide</li> <li>• Check that any data recorded in the commentary are consistent with the table</li> <li>• Check that the commentary is adequate, including the clarity and completeness of its explanation of the basis for the reported figures, including assumptions</li> </ul>
	Our Phase 1 work confirmed that methodologies and procedures existed for the data tables. We recommended opportunities to improve methodologies in some areas, which were confirmed as implemented in our Phase 2 work.
	Anglian has governance for checks and sign off by responsible managers is in place. Our initial reviews found it was not fully completed for in all cases. Subsequent audits confirmed evidence of checking and quality control.
	We highlighted some commentaries which contained numbers that contained minor inconsistencies with those in associated data tables. We understand this has been addressed through Anglian Water's internal quality checks.
	Some numbers presented for the June audits were not finalised. These have since been confirmed.
	A follow up review of WS18 and WWS18 identified a minor error with historic (indexation) numbers in row 12 (WWS18) and row 10 (WS18). Whilst not material, the error has since been corrected.
	We recommended some additional descriptions in commentaries would likely assist Ofwat's understanding, particularly of some forecasts. We highlighted these opportunities in our SAR reports for each table and subsequent reviews confirmed they had been incorporated.

## A.1 Assurance activity completed

Business Plan Component	Activity	Audit dates
Customer engagement	Phase 1	09-Jan-18
Customer engagement	Phase 2	14-Jun-18
PR19 Outcomes	Phase 1	07-Feb-18
PR19 Outcomes	Phase 2	27-Mar-18
PR19 Outcomes	Phase 3	03-Jul-18
WRMP	Water Resources Market Information	24-Jan-18
Direct procurement	High level overview of approach	12-Apr-18
Vulnerability	Overview of approach	27-Apr-18
Affordability	Overview of approach	22-May-18
WINEP	Wastewater elements	30-May-18
WINEP	Water resources element	24-May-18
Investment portfolios	Introduction to C55	17-Aug-17
Investment portfolios	WRC quality	03-Jan-18
Investment portfolios	Water quality	04-Jan-18
Investment portfolios	Water resilience	05-Jan-18
Investment portfolios	Metering	05-Jan-18
Investment portfolios	Flooding strategy	10-Jan-18
Investment portfolios	Leakage	11-Jan-18
Investment portfolios	Pressure management	11-Jan-18
Investment portfolios	Water maintenance	16-Jan-18
Investment portfolios	Water recycling growth	18-Jan-18
Investment portfolios	Catchment management	19-Jan-18
Investment portfolios	Water recycling maintenance	19-Jan-18
Investment portfolios	Developer growth	22-Jan-18
Investment portfolios	WRMP	28-Feb-18
Investment portfolios	Critical spares	01-Mar-18
Investment portfolios	Asset monitoring	01-Mar-18
Investment portfolios	Safety	07-Mar-18
Investment portfolios	Emergency works	13-Mar-18
Investment portfolios	Follow-ups where required (meetings/phone calls)	Apr to May-18
Investment portfolios	Optimisation of portfolios	16-Apr-18
Investment portfolios	Cost estimation process	11-May-18
Bioresources RCV	September 2017 submission	03-Aug-17
Bioresources RCV	September 2017 submission	04-Aug-17
Bioresources RCV	September 2017 submission	10-Aug-17
Bioresources RCV	September 2017 submission	14-Aug-17
Bioresources RCV	September 2017 submission	17-Aug-17

<b>Business Plan Component</b>	<b>Activity</b>	<b>Audit dates</b>
Bioresources RCV	September 2017 submission	18-Aug-17
Water resources RCV	January 2018 submission	06-Dec-17
Water resources RCV	January 2018 submission	14-Dec-17
Data tables	App2 - Leakage additional information and old definition reporting	19-Jun-18 21-Jun-18 03-Jul-18
Data tables	App3 - Abstraction Incentive Mechanism - surface and ground water abstractions under the AIM threshold	21-Jun-18
Data tables	App4 - Customer metrics (proposed)	11-Jun-18 18-Jun-18 19-Jun-18
Data tables	App5 - PR14 reconciliation performance commitments	07-Jun-18
Data tables	App6 - PR14 reconciliation sub-measures	07-Jun-18
Data tables	App27 - PR14 reconciliation - financial outcome delivery incentives summary	08-Jun-18
Data tables	App28 - Developer services (wholesale)	19-Jun-18
Data tables	App30 - Void Properties	18-Jun-18
Data tables	App31 - Past Performance	13-Jun-18 09-Jul-18
Data tables	WS3 - Wholesale water properties and population	15-Jun-18 18-Jun-18 19-Jun-18 20-Jun-18
Data tables	WS4 - Wholesale water other (explanatory variables)	18-Jun-18 20-Jun-18 04-Jul-18
Data tables	WS12 - RCV allocation in the wholesale water service	08-Jun-18
Data tables	WS12a - Change in RCV allocation in the wholesale water service	08-Jun-18
Data tables	WS17 - PR14 water trading incentive reconciliation	25-Jun-18
Data tables	WS18 - Explaining the 2019 Final Determination for the water service	11-Jun-18 18-Jun-18 21-Jun-18 25-Jun-18 04-Jul-18
Data tables	Wn1 - Wholesale water treatment (explanatory variables)	14-May-18 15-Jun-18 20-Jun-18
Data tables	Wn2 - Wholesale water distribution (explanatory variables)	14-May-18 15-Jun-18 18-Jun-18 19-Jun-18 20-Jun-18
Data tables	Wr1 - Wholesale water resources (explanatory variables)	14-May-18 15-Jun-18 20-Jun-19
Data tables	Wr6 - Water resources capacity forecasts	09-Jul-18

<b>Business Plan Component</b>	<b>Activity</b>	<b>Audit dates</b>
Data tables	Wr7 - New water resources capacity ~ forecast cost of options beginning in 2020-38	21-Jun-18
Data tables	WWS3 - Wholesale wastewater properties and population	19-Jun-18 20-Jun-18
Data tables	WWS4 - Wholesale wastewater other (explanatory variables)	13-Jun-18 15-Jun-18 19-Jun-18 22-Jun-18 25-Jun-18 04-Jul-18
Data tables	WWS18 - Explaining the 2019 Final Determination for the wastewater service	13-Jun-18 14-Jun-18 19-Jun-18 22-Jun-18 04-Jul-18
Data tables	WWn2 - Wholesale wastewater large sewage treatment works explanatory variables and operating expenditure	13-Jun-18 14-Jun-18 22-Jun-18
Data tables	WWn3 - Wholesale wastewater network (explanatory variables)	13-Jun-18 14-Jun-18 22-Jun-18 25-Jun-18 09-Jul-18
Data tables	WWn4 - Wholesale wastewater sewage treatment (potential explanatory variables)	13-Jun-18 14-Jun-18 22-Jun-18 25-Jun-18
Data tables	Bio1 - Wholesale wastewater sludge (explanatory variables)	14-Jun-18
Data tables	Bio2 - Wholesale wastewater sludge treatment process and disposal routes	14-Jun-18
Data tables	R10 - PR14 Service incentive mechanism	08-Jun-18

## A.2 Assurance activity post 18 July Board meeting

<b>Business Plan Component</b>	<b>Activity</b>	<b>Audit dates</b>
Investment portfolios	Cost estimation process	Follow-up completed
C55	Optimisation methodology follow-up	Follow-up completed
Data tables	App1 - Performance commitments (PCs) and outcome delivery incentives (ODIs)	Phase 3 (of 3) review completed
Data tables	WS10 - Transitional spending in the wholesale water service	6-Aug-18
Data tables	WWS10 - Transitional spending in the wholesale wastewater service	6-Aug-18
Data tables	WS18 - Explaining the 2019 Final Determination for the water service	6-Aug-18
Data tables	WWS12 - RCV allocation in the wholesale wastewater service	6-Aug-18
Data tables	WWS18 - Explaining the 2019 Final Determination for the wastewater service	6-Aug-18
Data tables	Bio7 - Wholesale wastewater Bioresources special cost factors	3-Aug-18
Data tables	Wn6 - Wholesale water network plus special cost factors	24-Aug-18
Data tables	Wn2 - Wholesale water distribution (explanatory variables)	3-Aug-18
Data tables	WWn1 - Wholesale wastewater sewage treatment operating expenditure	3-Aug-18
Data tables	WWn2 - Wholesale wastewater large sewage treatment works explanatory variables and operating expenditure	3-Aug-18
Data tables	R2 - Residential retail special cost factors	Not required as none being submitted
Data tables	Wr8 - Wholesale water resources special cost factors	Not required as none being submitted
Data tables	WWn8 - Wholesale wastewater network plus special cost factors	Not required as none being submitted

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