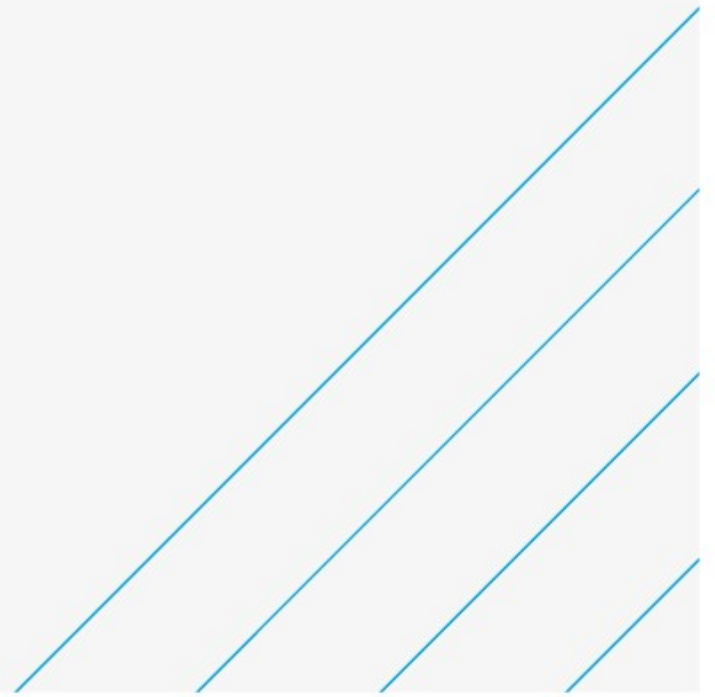


AMP7 Reporter

2021/22 Annual Performance Assurance Report

Affinity Water

09 June 2022



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Assurance Statement for Affinity Water's 2021-22 Annual Performance Report

Atkins is engaged by Affinity Water to provide independent assurance on non-financial aspects of the annual reporting activities that Affinity carries out. This assurance statement encapsulates observations we made during the technical audit of Affinity Water's Annual Performance Report for 2021/22. We presented our findings to Affinity Water's Regulation Team on 6th June 2022 and the Affinity Water Audit Risk and Assurance Committee (ARAC) on 16th June 2022. This statement is part of a continuous improvement process that has involved detailed consideration of the methodologies and their applications by which Affinity Water reports on its performance at financial year end.

Our approach to technical assurance is to draw upon our experiences at previous rounds of audit and to plan in detail who should be present, what information will be covered, where and when. We issue a notification, carry out the audit, provide immediate verbal feedback and a formal feedback summary including requests for further information or clarification with a table of issues raised. The issues from all of the audits and subsequent interactions are compiled into an Issues Log, which is used to manage the resolution of reporting issues before the finalisation of the technical assurance process. This statement reflects the technical assurance position after the iterative process of resolving outstanding issues has concluded.

Affinity Water has 28 Performance Commitments (PCs), 17 of which have associated financial incentives. As part of our independent assurance of Affinity Water's annual reporting, we have been engaged to audit the tables and submissions to be published in Affinity Water's 2021/22 Annual Performance Report and regulatory reporting to other bodies.

The areas in scope for this assurance are:

- Data and commentary (where applicable) reported as part of the Annual Performance Report (APR) to Ofwat:
 - Table 3A & 3E - Outcome performance tables (common and bespoke measures)
 - Table 3C – C-MeX
 - Table 3D – D-MeX
 - Table 3F; 3I; 4A; 4D; 4F; 4J; 4L; 4Q; 4R; 5A; 6A; 6B; 6C; 6D; 6F – Asset and financial data.
 - 11A – Operational greenhouse gas emissions reporting
- Environment Agency – Annual average out-turns
- Report to CCWater

In a series of approximately 46 video enabled meetings in April and May 2022, we carried out combined methodology and data audits designed to confirm whether:

- Affinity Water has appropriate systems, procedures and reporting mechanisms in place to control and meet its reporting obligations.
- Affinity Water understands the accuracy of the data that it is providing and is able to identify where specific reported data may not be appropriate to meet regulatory expectations. Many of the items that we audit inherently contain an element of uncertainty, so it is not possible to assure their absolute accuracy.
- The key assumptions and processes that are used to report against Affinity Water's Performance Commitments are consistent with the way that the target was set for the PR19 Final Determination.
- The methodologies that have been used for reporting of the common metrics are consistent with the technical guidance that has been published by Ofwat, and where there are shortfalls these have been identified appropriately using the Red, Amber, Green classifications provided by Ofwat.

We traced reported data back to data sources and information systems. There were 17 changes to reported data or methodology where we identified some errors in calculations and/or areas of misunderstanding in relation to the reporting guidelines or methodology. We raised 175 issues with the Company (compared to 197 in 2020/21), 121 of these have been closed, 36 have been marked to revisit during next year's audits and 18 remain open as of 09/06/2022.

Areas of note which we identified with the reporting of the Company's AMP7 performance commitments are:

- 3A.1 Water Quality Compliance (CRI) - The reported score is provided by DWI and has not yet been confirmed for the report year, a draft score is currently being reported.
- 3A.4 Per Capita Consumption (PCC) - PCC is sourced from the water balance calculations and is in part reliant upon a domestic consumption monitor. There is an underlying issue with the representativeness of the Watcom study, with the sample not reflecting the overall population. Alternative approaches are being considered by the Company.
- 3E 7-12 Customers in Vulnerable Circumstances – During 2021/22 the Company was conducting surveys through SMS and email which are two possible communication channels of the five which are stipulated in the Final Determination. It is now contacting customers through a wider range of channels for the reporting year 2022/23. We also identified that the Company has not yet completed a periodic survey with customers who have not contacted the Company in the last 12 months in a way which is compliant with the Final Determination. However, it plans to do so during the year 2022/23. This does not impact the reporting of the performance commitments in the data tables.
- 3E.14 Delivery of water industry national environment programme (WINEP) requirements - At the time of audit, the Company had not received formal confirmation from the EA on whether the submitted WINEP schemes can receive its sign off. On 7 June 2022, the Company did receive an informal notice via email from the EA that it will sign off the WINEP schemes. This is positive, but formal approval has not been received. Without this sign off the Company cannot state that it has met the reporting requirement, but we note that sign off is expected.

We consider that the published metrics provide a fair and reasonable account of Affinity Water's performance in 2021/22 relative to its AMP7 targets. While we observed a number of issues for which we provide comment within our main report, we believe these do not impact materially upon the potential to sign-off the Company submission.

We confirm that Affinity Water has continued to provide us with full and transparent access to its systems and processes, including unrestricted access to all systems, files and documents that we requested from the Company. During the assurance activities, we had free access to the Director of Regulation and their team and the full cooperation of the people responsible for preparing and reporting the 2021/22 APR and regulatory submissions and the supporting information.



Jonathan Archer
Regulation Director
Reporter providing Technical Assurance Services to Affinity Water

1. Scope of Work

Atkins Limited has been appointed to provide external assurance on the regulatory submissions presented by Affinity to Ofwat under the conditions set out in its Licence with the Secretary of State. There is also associated regulatory reporting to the EA, Water UK and CC Water which falls within the scope of our assurance.

The areas in scope for assurance are:

- Data and commentary (where applicable) reported as part of the Annual Performance Report (APR) to Ofwat:
 - Table 3A & 3E - Outcome performance tables (common and bespoke measures)
 - Table 3C – C-MeX
 - Table 3D – D-MeX
 - Table 3F; 3I; 4A; 4D; 4F; 4J; 4L; 4Q; 4R; 5A; 6A; 6B; 6C; 6D; 6F – Asset and financial data.
 - Table 11A - Operational greenhouse gas emissions reporting
- Environment Agency – Annual average outturns
- Report to CCWater

A more granular scope of works is provided in Appendix A.

2. Key Findings

As with previous years we classify our findings into ‘Red’, ‘Amber’ and ‘Green’ categories. The definition for each category as follows:

- ‘Red’. These are material reporting risks to the Company relating to either the application of the methodology, the accuracy of the reported data and/or the meeting of a performance commitment.
- ‘Amber’. These are significant issues that may need to be addressed to mitigate the risk to the business. They may relate to the methodology and/or data and/or performance.
- ‘Green’ signifies either no issues or relatively minor issues that are designed to provide continuous improvement to the reporting process and are highlighted within the individual audit summaries that we provide for the Company.

2.1. AMP7 Performance Commitments

Table 2-1 Summary of key findings

PC Ref.	Performance Commitment	Findings	Methodology	Data
3A.1	Water Quality Compliance (CRI)	The Company’s methodology for reporting is robust, checks and controls are built into the processes and no issues were identified with the data that is reported to the DWI. The reported score is provided by DWI. The score is described as a provisional figure but no change is expected in the final score, based on communications we have seen.	Green	Green
3A.2	Water Supply Interruptions	The Company’s methodology is robust, checks and controls have been	Green	Green

PC Ref.	Performance Commitment	Findings	Methodology	Data
		built in and we did not identify any issues with the reporting.		
3A.3	Leakage	The Company has made further progress in implementing improved approaches to determining the components of the water balance, but some have been delayed due to the continuing effects of the Covid pandemic. The minor components of water taken illegally, and water taken legally unbilled have been subject to detailed review. This has led to an increase from the low value previously used from a much-outdated study. Progress has been made to improve the understanding of the Company's leakage at a geographically granular level.	Green	Green
3A.4	Per capita consumption	PCC is sourced from the water balance calculations and is in part reliant upon a domestic consumption monitor. There is an underlying issue with the representativeness of the Watcom study, with the sample not reflecting the overall population. Alternative approaches are being considered by the Company.	Amber	Amber
3A.5	Mains repairs	The Company uses an approach for identifying a more accurate Cause/Reason code for Mains Repair. Confidence can be taken in comparing to the ancestor or parent job number.	Green	Green
3F.1-3	Mains repairs (per 1,000km of mains)	All of our checks on the data and the methodology were satisfactory.	Green	Green
5A.6	Unplanned outage	The outage reporting process is robust with strong checks and controls built into the business-as-usual process and improvements are continuing to be made to the reporting systems.	Green	Green
3A.7	Environmental innovation - delivery of community projects	The Company has delivered Gates 1 and 2 of 3 excellent projects. However, Gate 3 had not been completed or signed-off by the CCG within the 2021-2022 reporting year. The Company had claimed that the projects were delivered in the reporting year, but the guidance written by the Company for the CCG can be interpreted differently. The On 24/05/22, the CCG declared the projects complete in the reporting year. Our RAG rating for data is now green, though we recommend the guidance to the CCG is revised to	Amber	Green

PC Ref.	Performance Commitment	Findings	Methodology	Data
		remove any potential for misinterpretation.		
3A.8	Reducing the total number of void properties by identifying false voids	The Company's methodology for reporting is robust, checks and controls are built into the processes and no issues were identified with the reporting.	Green	Green
3A.9	River restoration	The Company has a well-developed process for delivering its river restoration and WINEP deliverables. The Company has exceeded its targets for the reporting year for the River Restoration PC. It is in a good position to deliver its further and challenging targets over the AMP.	Green	Green
3A.10	Abstraction reduction	Company is reporting a figure of zero reductions, in line with the target for year 2 of the AMP. Minor updates are required to the methodology and commentary.	Green	Green
3A.11	Number of sources operating under the Abstraction Incentive Mechanism	Methodology documentation required a number of updates which have been made post-audit. We also suggested including a step to discuss meter calibration with the Operations Team, and to consider the potential impact of a discrepancy between the time periods covered by the source data.	Green	Green
3A.12	Properties at risk of receiving low pressure	Methodology is acceptable based on the current data sets available. The 'True-Up' on previous year's numbers continues to be used to provide a true reflection of properties at risk. This was exposed in the Company's APR21 commentary to avoid ambiguity in the reporting approach.	Green	Green
3A.13	Number of occupied properties not billed (Gap sites)	The Company's methodology for reporting is robust, checks and controls are built into the processes and no issues were identified with the reporting.	Green	Green
3A.14	Unplanned interruptions to supply over 12 hours	The Company's methodology is robust, checks and controls have been built in and we did not identify any issues with the reporting.	Green	Green
3A.15	Customer contacts per 1,000 population for Water Quality (taste, odour & appearance)	The Company's methodology for reporting is robust, checks and controls are built into the processes and no issues were identified with the reporting.	Green	Green
3C 1-8	C-MeX survey and Complaints	The methodologies produced by the Company are comprehensive. We	Green	Green

PC Ref.	Performance Commitment	Findings	Methodology	Data
		identified no issues with the Complaints reporting based on our sample. We were also able to confirm that complete datasets are sent to the market research company for the purposes of the survey.		
3D.1-3	D-MeX	The Company's processes are fit for purpose and we are satisfied that the data reported is robust and that the survey sample provided to the market research company is complete. The significant improvements in processes and systems over the last 18 months have also been matched and are reflected in improvements in performance.	Green	Green
3E.1	Risk of severe restrictions in a drought	Methodology documentation and commentary required a number of updates which have been made post-audit. Several corrections required to underlying data prior to calculation of final reported figure. The Company is planning to report using its revised methodology, which is now in line with the FD and the Ofwat guidance, but is not consistent with the Company's approach in setting the original targets.	Green	Green
3E.2-4	Priority services for customers in vulnerable circumstances - PSR reach; Attempted contacts; Actual contacts	The Company's methodology for reporting is robust. During our data sampling of attempted and actual contacts we did identify some unusual sequencing of customer contacts, for example repeated contacts for customers to reconfirm PSR details via web pop up which did not result in a PSR reconfirmation. We queried if customers were receiving these contacts. The Company has agreed to confirm with their IT team that customers were receiving the pop-up communications and investigate and monitor irregular sequencing of customer contacts in their monthly QA data checks.	Green	Green
3E.6	Average time properties experience low pressure	The Company's methodology for reporting is robust and we did not identify any material issues during the data sampling.	Green	Green
3E 7, 11	Customers in vulnerable circumstances satisfied with our service (receiving financial help & not receiving financial help)	The Company has not yet completed a periodic survey with customers who have not contacted the Company in the last 12 months in a way which is compliant with the Final Determination. However, it plans to do so during the	Amber	Amber

PC Ref.	Performance Commitment	Findings	Methodology	Data
3E 8,12	Customers in vulnerable circumstances who found us easy to deal with (receiving financial help & not receiving financial help)	<p>year 2022/23. This does not impact the reporting of the performance commitments in the data tables.</p> <p>The Final Determination states "Surveys will be conducted through a variety of channels in order to improve response rates, these channels will include SMS, Web, Email, Letter and end of call telephone surveys". During 2021/22 the Company was conducting surveys through SMS and email only. It is now contacting customers via a wider range of channels for the reporting year 2022/23.</p>	Amber	Amber
3E.9	BSI accreditation	The Company's BSI accreditation is valid until 2023.	Green	Green
3E.10	IT resilience	The Company's methodology for reporting is robust, checks and controls are built into the processes and no issues were identified with the reporting.	Green	Green
3E.13	Value for Money Survey	The methodology is robust and satisfactorily documented, the survey is carried out by a third party supplier who provide the scores which have then been accurately transcribed for reporting purposes.	Green	Green
3E.14	Delivery of water industry national environment programme requirements	At time of audit, the Company had not received formal confirmation from the EA on whether the submitted WINEP schemes can receive its sign off. Without this sign off the Company cannot state that it has met the reporting requirement. However, on 7 June 2022 the Company did receive an email from the EA comprising an informal notice that it will sign off the WINEP schemes. This is positive. The data is classed as Amber to note that formal approval is expected, but not yet received.	Green	Amber

2.2 Reporting of Additional Regulatory Information

We have reviewed other data reported and highlight on an exception basis any areas of note. This includes regulatory reporting of asset and financial data to Ofwat (277 data lines), the EA (45 data lines) and CC Water (107 data lines). The full scope of assurance can be seen in Appendix A.

Table 2-2 Areas of note encountered during audit of additional regulatory information tables

Table Ref	Submission	Methodology	Data	Findings
6C.9-11	Communications Pipes	Green	Amber	The ongoing issue around infilling of MAXIMO data has been resolved late in the reporting year, this year's data will still carry the risks of previous years, the situation should be resolved going forward.

2.3. Summary of Changes in Company Submission

As part of the audit process, we maintain an issues log which captures the key issues arising from each audit. This year we raised 175 issues with the Company (compared to 197 in 2020/21), 121 of these have been closed, 36 have been marked to revisit during next year's audits and 18 remain open as of 09/06/2022.

We have listed below a summary of the changes made as a result of the technical assurance of the Company's submission. These changes relate to either or both changes to the Company methodology and the reported data.

Their RAG status was at one time either likely to be "Amber" or "Red" but these areas generally have a "Green" status now because the issue(s) identified have been addressed and therefore are no longer likely to represent notable issues or risks.

In total, there have been 17 changes to reported data and methodology compared with what was originally presented for audit (compared to 39 in 2020/21). If a reporting area is not listed herein, there were no issues identified with the reported data and if any changes to the methodology were suggested, they were only minor improvements to the documentation of the end-to-end processes.

Table 2-3 Summary of Changes to Company Methodology and/or Reported Data

Table, Line and Subject	Changes to Methodology	Changes to Reported Data	Reported Data	
			Audit	Final
3A.7 Environmental innovation - delivery of community projects	The text of the Procedure for the CCG gives potential for different interpretation of the Gated process, with regard to the end date of each project and which reporting year. The Company has been challenged to clarify and revise the procedure in associated with the CCG.	None - as the CCG has stated its agreement that the projects have been completed within the reporting year	N/A	N/A
3A.7 Environmental innovation - delivery of community projects	To complete the Gate 3 process for each project, the external verification report needs to be produced. This report has been produced by the Auditor, ahead of the next CCG meeting (24 May 2022).	None - as the CCG has stated its agreement that the projects have been completed within the reporting year	N/A	N/A

Table, Line and Subject	Changes to Methodology	Changes to Reported Data	Reported Data	
			Audit	Final
3A.12 Properties at risk of receiving low pressure.	The Company has added Section 15 to highlight that Customer poor pressure complaints can if applicable lead to additional Customers a Risk of Receiving Poor pressure reporting numbers.	None.	N/A	N/A
3A.12 Properties at risk of receiving low pressure.		Pivot tables refresh not working. The reported 'properties receiving poor pressures in year increased by 43 properties. However, as this occurred on a site which was removed in year, there was no impact on final reported number for properties remaining on the register.		
3E.1 Risk of severe restrictions in a drought	Following a detailed review for APR21 the Company is now reporting in line with the Ofwat guidance for this measure. There were no overall changes to the methodology this year, although several updates were recommended to the methodology documentation.	The bulk supply agreement renewal figure of 0.07 MI/d for WRZ7 was included in last year's figure but not this year's, although this didn't change the reported figure as the zone is in surplus this year. The final DI had not been confirmed at the time of the audit. Demand-side savings delivered in the reporting year were erroneously excluded for WRZ3 and did not include the full demand savings delivered, although this zone was in surplus. The Company has also amended the target and in-year reported figures to include the ongoing benefits of delivered demand-side schemes, where appropriate, as these were previously excluded.	68.1%	64.8% (draft value provided at time of report submission)

Table, Line and Subject	Changes to Methodology	Changes to Reported Data	Reported Data	
			Audit	Final
3E.7-8 3E11-12 Customers in Vulnerable circumstances	The Company now runs its APR reports at year end, as opposed to a monthly build up, which removed the risk of incorrectly reporting data where there are minor data shifts month-on-month.	All lines impacted at the granular level but the audited totals did not change as a result.		
3E.14 WINEP	The Company was challenged to get confirmation from the EA on whether the submitted WINEP schemes can receive its signoff. No commentary had been written: it now has.	None - assuming the EA sign-off the projects	N/A	N/A
4D, 4L, 4J, 4F Capex		Multiple changes to allocations to allocations of capex. 5 iterations	Multiple minor changes to all capex tables	Multiple minor changes to all capex tables
4R Population		Minor error noted and corrected at audit	N/A	N/A
4R.24 Business Properties Unbilled (other)	For both average business properties and year end business properties there is a small number of cases where customers have not settled their water bill and they have been disconnected from the system and they were being excluded from the reporting. Affinity Water are now including these properties in the unbilled (other) category.	Change from 0 reported in 4R.24 to 0.060	0	0.06
4Q.1-3 4Q. 5-7	The Company had not made any adjustment to exclude service pipe construction which was not to a new properties i.e upsizing to an existing property. The Company was not including SLP connections in lines 4Q.1 and 2 or 4Q.5 and 4Q.6.		4Q.1 9,230 4Q.2 338 4Q.3 9,568 4Q.5 9,230 4Q.6 338 4Q.7 9,568	4Q.1 12,104 4Q.2 396 4Q.3 12,500 4Q.5 11,630 4Q.6 394 4Q.7 12,024
11A 1-38 GHG	The Company has purchased 100% REGO backed renewable electricity. It was	There was a typo in the number entered for solar generation which	13,108.810	13,108 tCO ₂ e

Table, Line and Subject	Changes to Methodology	Changes to Reported Data	Reported Data	
			Audit	Final
	<p>'reclaiming' the emissions produced by the Carbon Accounting Workbook using the offset function. The correct approach however is to input the zero emissions arising from the electricity source, rather than claim an offset. This has now been done.</p> <p>The type of some chemicals used have been checked and confirmed.</p>	has now been corrected.		
6A 20-27 Water Treatment Works	Modified the methodology to include the shared treatment site with Anglian, Ardleigh. Included in the methodology that the site's band size will be counted as 50% of the maximum production capacity, as this is Affinity's entitled capacity from the treatment works site.	The reported total increased by one.	90	91
6A 13-19 Water Treatment Works	<p>Updated the methodology to include an explanation of how missing data are dealt with. The Company uses the average of flowmeters from 7 days prior and after missing data dates.</p> <p>Added a table showing Affinity's designation for water treatment work types next to its corresponding Ofwat's designation.</p>	None		
6A 13-19 Water Treatment Works	Included Amazon filters under W1 treatment type category and designate a separate column in the reporting spreadsheet. Separate between Amazon filters and rapid gravity filtration.	None		
6D 6-9 Residential Meters	Updated the methodology to include steps that are performed by auditee to produce the reported line items.	None		
6D 6-9 Residential Meters	Included Beenabouts process and utilization in the methodology	None		

Appendices



Appendix A. Detailed Scope of Works

Table 2-4 Scope of assurance – AMP7 Performance Commitments

Performance Measure	Methodology and Data Audit
3A.1 Water Quality (CRI)	✓
3A.2 Water Supply Interruptions	✓
3A.3 Leakage	✓
3A.4 Per capita consumption	✓
3A.5 Mains repairs	✓
3A.6 Unplanned outage	✓
3E.1 Risk of severe restrictions in a drought	✓
3E.2-4 Priority services for customers in vulnerable circumstances - PSR reach; Attempted contacts; Actual contacts	✓
Table 3C C-MeX	✓
Table 3D D-MeX	✓
3E.6 Average time properties experience low pressure	✓
3E.11 & 3E.7 Customers in vulnerable circumstances satisfied with our service (receiving financial help & not receiving financial help)	✓
3E.12 & 3E.8 Customers in vulnerable circumstances who found us easy to deal with (receiving financial help & not receiving financial help)	✓
3A.7 Environmental innovation - delivery of community projects	✓
3A.8 Reducing the total number of void properties by identifying false voids	✓
3A.9 River restoration	✓
3A.10 Abstraction reduction	✓
3A.11 Number of sources operating under the Abstraction Incentive Mechanism	✓
3A.12 Properties at risk of receiving low pressure	✓
3A.13 Number of occupied properties not billed (Gap sites)	✓
3A.14 Unplanned interruptions to supply over 12 hours	✓
3A.15 Customer contacts per 1000 population for Water Quality (taste, odour & appearance)	✓
3E.9 BSI accreditation	✓
3E.10 IT resilience	✓
3E.13 Value for Money Survey	✓

3E.14 Delivery of water industry national environment programme requirements	✓
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Table 2-5 Scope of assurance – APR Asset and Financial Data

Table	Lines	Line numbers	Methodology and Data Audit
3F - Underlying calculations for common performance commitments - water and retail	Mains repairs	1-3	✓
	Per capita consumption	4;6	✓
	Leakage	5	✓
	Water Supply Interruptions	7	✓
	Unplanned outage	8	✓
	PSR	9	✓
3H - Summary information on outcome delivery incentive payments	Calculations of revenue adjustment	1-21	X
3I - Supplementary outcomes information	Planned outage	3I.1	✓
	Risk of severe restrictions in drought	3I.2	✓
4A - Water bulk supply information	Bulk Supply	1-6, 11, 12-22	✓
4D - Totex analysis	Operating expenditure	1-7	X
	Capital expenditure	8-14	✓
	Cash expenditure	15-18	X
	Atypical expenditure	19-24	X
4F – Major project expenditure	Capex	1-11, 15-17	✓
	Opex	12-14, 18-22	X
4J – Base expenditure analysis	Opex / service charge / traffic management	1-14;18	X
	Capital expenditure	15-17	✓
4L – Enhancement expenditure	Capex lines from enhancement programme	1, 4, 7, 10, 13, 16, 20, 23, 26, 29, 32, 35, 39, 42, 45, 48, 51, 54, 57, 60, 63, 66, 69, 72, 75, 77, 79, 81, 83, 86	✓
	Opex/Totex lines from enhancement programme	2, 3, 5, 6, 8, 9, 11, 12, 14, 15, 17, 18, 19, 21, 22, 24, 25, 27, 28, 30, 31, 33, 34, 36, 37, 38, 40, 41, 43, 44, 46, 47, 49, 50, 52, 53, 55, 56, 58, 59, 61, 62, 64, 65, 67, 68, 70, 71, 73, 74, 76, 78, 80, 84, 85	X

4Q – Developer Services	New connections	1-4	✓
	Properties volume data	5-12	✓
	New Water mains	13-14	✓
4R – Connected properties, customers and population	Customer numbers - average during the year	1-9	✓
	Property numbers - average during the year	10-16	✓
	Property and meter numbers - at end of year (31st March)	17-25	✓
	Population	26-27	✓
5A – Water resources asset and volumes data	Water resources	1-29	✓
6A – Raw water transport	Raw water transport and storage	1-12	✓
	Water treatment - treatment type analysis	13-19	✓
	WwTW size band	20-27	✓
	Water treatment - other information	28-36	✓
6B – Treated water distribution	Assets and operations	1-32	✓
6C – Mains, communication pipes and other data	Treated water distribution - mains analysis	1-8	✓
	Communication pipes	9-11	✓
	Treated water distribution - mains age profile	12-19	✓
	Other	20-26	✓
6D – Demand Management	Totex expenditure	1-5	X
	Metering activities	6-15	✓
	Totex Leakage	16	X
	Per capita consumption	17-18	✓
6F – WRMP	Annual reporting on delivery – non-leakage activities	1-10	✓
11A – Operational greenhouse gas emissions reporting	Scope 1-3 emissions, Gross operational emissions, emissions reductions, net annual emissions, GHG intensity ratios	1-38	✓

Table 2-6 Scope of assurance - GSS payments

Performance Measure	Methodology and Data Audit
Guaranteed Standards Scheme (GSS)	X

Table 2-7 Scope of assurance – Environment Agency – Annual average out-turns (WRMP Annual Review)

Performance report	Methodology and Data Audit
Supply	✓
Demand	✓
Customers	✓
Population	✓

Metering	✓
Supply-Demand Balance	✓

Table 2-8 Scope of assurance – Report to CCWater

Performance report	Methodology and Data Audit
Connected and Billed Properties	✓
Complaints – Household only	✓
Vulnerable customers	✓
Leakage	✓
Supply Interruptions	✓
Metering	✓
Water demand	✓

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