

# AffinityWater

## AFW138 Atkins- Data tables assurance



# Assurance Statement

AtkinsRéalis has been engaged by Affinity Water to provide technical assurance on aspects of the PR24 Business Plan Draft Determination response submission to Ofwat. The scope and coverage of our audits is intended to provide a third-party assurance process that integrates with the financial and other audit activities. As assurance has previously been provided for the October 2023 Business Plan submission, the focus of this assurance has been in reviewing the changes since the original submission. The areas in scope were data, methodology and commentary for relevant lines in:

- Outcomes: OUT1 to OUT4, OUT6 to OUT9
- Costs (Wholesale) water: CW1, CW1a, CW2, CW3, CW4, CW5; CW6; CW8 to CW10; CW12 to CW17; CW19; and CW21
- Water resources: RES1
- Expenditure: SUM1, SUM4
- Additional tables: ADD1 to ADD5; ADD11; ADD15: ADD21; ADD22A-E and ADD23 (all)

Our assurance process involved three elements. The first involved the checking of the alignment between the APR24 figures and those reported. The second element of assurance was to go through changes made to data submitted in the Business Plan. The third element of assurance was to confirm the alignment between the Company's responses and the current Water Resources Management Plan. The focus of the assurance was the 'delta', confirming the rationale and robustness of the changes made to the Business Plan. The areas in scope were data, methodology and commentary.

During the assurance process a total of 30 issues were identified. The Company was able to address or provide satisfactory justification to all the issues that were raised and where appropriate updated the commentary it will be submitting to Ofwat.

We also compared the 2023/24 APR submission with corresponding lines in the Draft Determination representation. In total, 10 queries were raised which were all resolved satisfactorily. In addition, we reviewed areas of the Draft Determination which align to the WRMP. We did not identify any material issues, however noting the final WRMP24 will be subject to assurance in September and October 2024.

Our overall conclusion was that the process of responding to the Ofwat Draft Determination has been effectively managed and controlled with clear governance. The ownership of the component data and changes made to the original Business Plan submission has been carried out by staff with relevant skills, experience and detailed subject knowledge. All challenges we raised were met with comprehensive, detailed and timely responses. We found the commentaries prepared to explain the many changes from the original Business Plan submission to be clear and concise and aligned with the tables.

To the extent revealed by our assurance activities, we can provide the following statement in relation to these areas of the PR24 submission, that for the tables covered by our audits we confirm that they have been collated in accordance with the reporting requirements, and where appropriate, the table data provided reconciles with the methodologies and data used to support the other assurance areas described above.



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