

Anglian Water
Feedback on Sustainable Finance Impact Report 2024

Lead auditor: Brett Korteling

Reviewer: Graham Hindley

Report Completed: 24th June 2024Report Reviewed: 1st July 2024**Key observations**

The KPI value is derived from Water Balance data that has already been audited so it has a strong provenance when calculated. The calculations are straightforward and were completed properly.

The process document is clear and complete including sign-off from the line approver, Geoff Darch, Head of Supply Demand Strategy.

There are two errors in how previously reported values are included in the process document. There are two errors for how previously reported values are represented in the process document.

These previous years 2020/21 and 2021/22 are not destined to be updated so this is considered a non-material error that is easy to fix. See Figure 3 for more details.

An overall score of B has been assigned. This can be changed to A once the error is corrected.

Scoring matrix

Score	Meaning
A	Very low risk – response is appropriate and in line with guidance. No weaknesses or deviations identified.
B	Low risk - response is appropriate and in line with guidance. No material weaknesses or deviations however non-material actions identified.
C	Medium risk - material weakness or unjustified deviations from guidance were identified which could negatively impact the response (there is one material issue/action identified or several non-material issues which combined could be material).
D	High risk – two or more material issues which are likely to fundamentally affect the response. Unjustified deviations from the guidance were identified which create a material issue.

Issues and Actions

Ref	Issue	Score	Action	Impact (Material, non-material, or recommendation for further/future improvement)
1	Error in how previously reported values are included in the process document.	B	Correct the process document.	Non-material as the error is not destined to be reported.

Data Checks (summary)

Audit Test			Risk Score (A, B, C or D)
Have the data checks identified any issues?			B
Criteria	Y, N or NA	Notes	
1	Did your spot check of calculations and spreadsheet formula identify any issues? (capture details of checks in table below)	N	No errors in calculation were found.
2	Did your spot checks on data - review of highest, lowest, dates, location, etc. identify any issues? (capture details of checks in table below)	NA	No issues were found.
3	Did your end to end checks of sample of data to review calculations, categorisations and exclusions against source data identify any issues? (capture details of checks in table below)	N	
4	Is the data consistent with data contained in other regulatory sources (eg APR24)? (detail the checks carried out)	N	There are two errors for how previously reported values are represented in the process document. These previous years 2020/21 and 2021/22 are not destined to be updated so this is considered a non-material error that is easy to fix.
Data checks - Approach			
Most figures were checked back one level to the Water Balance which has been previously assured. Population figures were checked back one level further. All calculations were reviewed.			

Data Checks (record of checks made)

Document reference	Details of check	Findings	
240521-Abstraction per person KPI procedure 2024.docx	Reviewed process, sign-off and reported values	Process and sign-off complete. It looks like there is a small error in how the reported values are included. See Figure 1, Figure 2, and Figure 3.	
240521_AbstractionPer Pop_DYAA-Update - Audit.xlsx	Reviewed this year’s KPI calculation and updates for previous year.	Calculations carried out as described in the process document.	
BK WRMP AR data template 2024_DRAFT_Data for AbsCheck.xlsx	Confirmed input values for KPI calculation.	All input values checked out.	
sustainability-finance-framework-2024.pdf (awg.com)	Checked previous values	See Figure 3 for suggested corrected figures.	
Sample Checks - approach			
State the level of sampling carried out in this audit, the justification for the level of sampling and any recommendations for further sampling.			
We sample checked the following items back to source:			
Unique identifier	Source of data	Details of check	Findings
Distribution input	240521-Abstraction per person KPI procedure 2024.docx	Checked back to BK WRMP AR data template 2024_DRAFT_Data for AbsCheck.xlsx	All numbers for 2023/24 aligned. See Figure 4, Figure 5, and Figure 6.
Raw water losses	240521-Abstraction per person KPI procedure 2024.docx	Checked back to BK WRMP AR data template 2024_DRAFT_Data for AbsCheck.xlsx	All numbers for 2023/24 aligned. See Figure 4, Figure 5 and Figure 6.
Non-household use	240521-Abstraction per person KPI procedure 2024.docx	Checked back to BK WRMP AR data template 2024_DRAFT_Data for AbsCheck.xlsx	All numbers for 2023/24 aligned. See Figure 4, Figure 5, and Figure 6.
Population	240521-Abstraction per person KPI procedure 2024.docx	Checked back to BK WRMP AR data template 2024_DRAFT_Data for AbsCheck.xlsx and also previous source for household population figure.	All numbers for 2023/24 aligned. See Figure 4, Figure 5, and Figure 6. Also see Figure 7 and Figure 8.

Detailed Observations to justify assurance decisions

Below are screenshots to evidence the values that were reviewed.

Screenshots

Baseline and historical data			
	2020 / 2021	2021 / 2022	2022 / 2023
Average daily water abstracted per capita per household consumption measured in litres	199.7	208.4	195.0

Figure 1. 2024 Sustainability report

Values

Historic values can be shown:

	2021/21	2021/22	2022/23	2023/24
Average daily water abstracted per capita (l/h/d)	208.4	195.0	192.5	182.9

Figure 2. Reported values included in process document

	2020/21	2021/22	2022/23	2023/24
Average daily water abstracted per capita (l/h/d)	199.7	208.4	192.5	182.9

Figure 3. Suggestion for corrected figures in the process document





240521_AbstractionPer Pop_DYAA-Update - Audit.xlsx  Jacobs – Proprietary • Saved 							
Layout Formulas Data Review View Automate Help Acrobat Print							
	Q	R	S	T	U	V	
	2022/23					2023/24	
	revised					provisional	
	192.46929					182.933113	

Figure 4. Confirm calculated values.

	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	V
	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23		2022/23 revised					2023/24 provisional	
44	420.78	442.07	456.02	474.01	498.81	479.40	539.2115571	514.8274374									
75	270.16	267.53	267.83	275.03	291.34	280.42	274.6165765	295.3673906		total Non-HH demand	305.79	305	tbc				306.03
19	690.94	709.61	723.85	749.04	790.16	759.82	813.83	810.19									
43	217.67	205.23	197.19	186.97	183.02	156.30	161.1051646	142.893871									
75	1.55	1.32	1.19	0.82	0.93	0.82	1.070091402	1.131010719									
.50	271.71	268.86	269.02	275.85	292.27	281.24	275.69	296.50									
33	1,327.534	1,213.790	1,112.201	1,025.079	906.355	3792.790	3907.149366	4020.713									
56	3,162.759	3,271.504	3,406.810	3,517.394	3,745.562	904.533	859.9953495	816.948									
989	4,490.293	4,485.294	4,519.011	4,542.473	4,651.917	4,697.323	4,767.145	4,837.661		total population	4895.007						4985.509
99	1,092.72	1,089.52	1,099.51	1,112.34	1,159.15	1136.35	1186.15	1156.97			1173.39						1151.76
.49	821.01	820.66	830.49	836.49	866.88	855.11	910.47	860.47			867.6						845.73
207	83.04400207	83.04400207	83.04400207	83.04400207	83.04400207	83.04400207	83.04400207	83.04400207		APR Raw water losses excluding nonHH	74.538522	water loss	100.81	26.271478			74.538522
.53	904.05	903.71	913.53	919.53	949.92	938.15	993.51	943.51			942.14						920.27
505	201.3351917	201.4825912	202.1525506	202.4301676	204.200504	199.720993	208.4076486	195.0344523			192.46929						184.58868

Figure 5. Confirm calculation of reported values

AutoSave <input checked="" type="checkbox"/>		BK WRMP AR data template 2024_DRAFT_Data for AbsCheck.xlsx		Jacobs – Proprietary	
File	Jacobs	Home	Insert	Page Layout	Formulas
Data	Review	View	Automate	Help	
B9					
	B			AJ	
1	TEMPLATE - WATER BALANCE COMPONENTS				
9	Non-household use			306.03	
10	Component			Water company total data	
11	SUPPLY				
12	Resources				
26	Process Losses				
27	Raw water losses, treatment works losses and operational use			90.27	
31	DEMAND				
	Distribution input (in reporting year)				
32				1151.76	
34	Consumption				
35	Measured non household - consumption			304.11	
36	Unmeasured non household - consumption			1.92	

Figure 6. Sourced values for the calculation

5	Total connected properties at year end	000s	3			
6						
7	Line description	Units	DPs	Water	Wastewater	
8						
9	Population data					
10	Resident population	000s	3	5064.108	6605.276	
11	Non-resident population (wastewater)	000s	3		219.249	
12						
13				Water		
14	Household population data	Units	DPs	Resident population	Non-resident population	Total
15	Household population	000s	3	4985.509	168.093	5153.602
16	Household measured population (water only)	000s	3	4212.881	142.043	4354.924
17	Household unmeasured population (water only)	000s	3	772.628	26.050	798.678
18						

Figure 7. Confirm population from Annual Return

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Note 2

Note 2 2

Output 2

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Find & Select

Sensitivity

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Analyze Copilot Data

Fig

Styles

Cells

Editing

Sensitivity

Add-ins

	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK
150		0.247	0.4%		0.153	0.2%		-0.090		144.525	144.857	2.269	2.265		141.848	141.970	2.269	2.265	-0.2%							
106		1.019	1.6%		1.276	2.1%		0.301		144.593	146.671	2.285	2.281		138.587	141.061	2.285	2.281	-0.2%							
140		0.384	0.9%		2.454	6.4%		2.099		94.277	94.785	2.274	2.265		86.978	92.203	2.274	2.265	-0.4%							
141		0.022	0.0%		-1.471	-2.5%		-1.493		139.247	139.026	2.359	2.355		136.286	132.555	2.359	2.355	-0.2%							
119		0.490	1.1%		0.759	2.3%		0.406		105.723	106.424	2.297	2.288		76.081	77.515	2.297	2.288	-0.4%							
162		1.085	1.0%		0.490	1.2%		0.096		247.080	248.664	2.179	2.172		89.791	90.575	2.179	2.172	-0.3%							
749		0.365	0.5%		1.114	1.5%		0.747		182.228	182.902	2.417	2.415		183.002	185.483	2.417	2.415	-0.1%							
195		0.786	0.7%		0.000	0.0%		0.000		264.703	266.463	2.481	2.479		0.000	0.000	0.000	0.000	0.0%							
195		0.786	0.7%		0.000	0.0%		0.000		264.703	266.463	2.481	2.479		0.000	0.000	0.000	0.000	0.000							
185		3.054	0.8%		3.390	2.5%		2.327		1,016.744	1,023.923	2.601	2.600		366.509	374.072	2.669	2.658	-0.4%							
193		0.859	0.8%		3.245	2.9%		2.364		292.180	293.178	2.697	2.685		299.671	307.040	2.697	2.685	-0.4%							
102		1.522	0.7%		0.138	0.5%		-0.044		560.409	562.793	2.550	2.543		66.799	66.972	2.550	2.543	-0.3%							
190		0.673	1.1%		0.007	48.9%		0.007		164.155	167.952	2.617	2.650		0.039	0.059	2.617	2.650	1.2%							
797		30.121	0.8%		32.635	1.6%		15.228		8,879.056	8,932.313	2.406	2.401		4,904.643	4,970.768	2.385	2.379	-0.2%							
															76.905	77.706	Figures from Edge 2023 non-HH - ONS-18				revised to 2023 figure				09/04/2014	
															4,827.738	4,893.062	2.347	2.342	-0.2%							
															Total Y8F20+F21 = total AA97+AA104 - - Need to be Reapportioned by Leakage for actual numbers F20 and F21											
191		0.108	0.3%		0.245	0.6%		0.138		93.861	94.075	2.215	2.214		92.822	93.340	2.215	2.214	0.0%							
191		0.108	0.3%		0.245	0.6%		0.138		93.861	94.075	2.215	2.214		92.822	93.340	2.215	2.214	0.0%							5.0
191		0.108	0.3%		0.245	0.6%		0.138		93.861	94.075	2.215	2.214		92.822	93.340	2.215	2.214	0.0%							
															0.886	0.893	Figures from Edge 2023 non-HH - ONS-18				revised to 2023 figure				09/04/2014	
															91.936	92.447	2.193	2.193	0.0%							
															total Y8 F18+F19 = Total AA98+AA105 - Need to be Reapportioned by Leakage for actual numbers F18 and F19											
106		1.455	0.5%		3.147	3.4%		2.891		638.823	640.493	2.283	2.277		205.148	211.753	2.232	2.228	-0.2%							

Figure 8. Derivation of population figures