



## Survey Results

<b>Test ID</b>	2035	<b>TR Audit Test Status</b>	Audit Test complete
<b>Name</b>	APR2023 Year End	<b>Test</b>	Suitable commentary is provided which explains performance.
<b>Audit Test Progress</b>	Complete	<b>Audit Test Campaign</b>	APR 2023 year-end
<b>Comments</b>	Draft commentary provided.	<b>Recommendations</b>	-
<b>Created Date</b>	20/04/2023 19:43		
<b>Test ID</b>	2036	<b>TR Audit Test Status</b>	Audit Test complete
<b>Name</b>	APR2023 Year End	<b>Test</b>	Data stated in the tables is supported by audit trails.
<b>Audit Test Progress</b>	Complete	<b>Audit Test Campaign</b>	APR 2023 year-end
<b>Comments</b>	Data is sourced from the water balance spreadsheet, which is also supported by audit trails to source data and/or reports	<b>Recommendations</b>	Some of the components have not been reviewed/refreshed for several of years. Whilst we have no concerns over the values we recommend a review of unbilled consumption, DSOU and SPL. This is likely to require a restatement, so we recommend all changes are implemented at the same time, potentially at the end of AMP7.
<b>Created Date</b>	20/04/2023 19:43		

## Audit Test Report



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<b>Test ID</b>	2037	<b>TR Audit Test Status</b>	Audit Test complete
<b>Name</b>	APR2023 Year End	<b>Test</b>	Changes from previous submissions have been adequately explained.
<b>Audit Test Progress</b>	Complete	<b>Audit Test Campaign</b>	APR 2023 year-end
<b>Comments</b>	No changes to methodology. Changes in Leakage and PCC due to weather experienced in 2022/23 explained in audit and commentary.	<b>Recommendations</b>	-
<b>Created Date</b>	20/04/2023 19:43		

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<b>Test ID</b>	2038	<b>TR Audit Test Status</b>	Audit Test complete
<b>Name</b>	APR2023 Year End	<b>Test</b>	Other observations/Recommendations
<b>Audit Test Progress</b>	Complete	<b>Audit Test Campaign</b>	APR 2023 year-end
<b>Comments</b>	2022/23 was a challenging year, started positive, dry summer led to high breakout, then 2 x freeze/thaw in December/January led to another leakage peak (similar to other companies) Post-MLE leakage increased from 173 MI/d to 183 MI/d, with the 3-year average reported at 179.5 MI/d against a performance commitment level of 177.6 MI/d. This has resulted in a PC penalty.	<b>Recommendations</b>	-
<b>Created Date</b>	20/04/2023 19:43		

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## Audit Test Report

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<b>Test ID</b>	2039	<b>TR Audit Test Status</b>	Audit Test complete
<b>Name</b>	APR2023 Year End	<b>Test</b>	Upstream processes which generate data and the controls in place.
<b>Audit Test Progress</b>	Complete	<b>Audit Test Campaign</b>	APR 2023 year-end
<b>Comments</b>	Well established process, spreadsheet based with controls and validation checks.	<b>Recommendations</b>	-
<b>Created Date</b>	20/04/2023 19:43		

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<b>Test ID</b>	2040	<b>TR Audit Test Status</b>	Audit Test complete
<b>Name</b>	APR2023 Year End	<b>Test</b>	Company's methodologies and procedures for identifying, analysing and recording data.
<b>Audit Test Progress</b>	Complete	<b>Audit Test Campaign</b>	APR 2023 year-end
<b>Comments</b>	We reviewed the water balance spreadsheet and undertook several validation checks.	<b>Recommendations</b>	-
<b>Created Date</b>	20/04/2023 19:43		

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<b>Test ID</b>	2041	<b>TR Audit Test Status</b>	Audit Test complete
<b>Name</b>	APR2023 Year End	<b>Test</b>	Progress against issues raised in the last audit.
<b>Audit Test Progress</b>	Complete	<b>Audit Test Campaign</b>	APR 2023 year-end
<b>Comments</b>	Following audit last year the company changed its approach to void properties and now exclude them from both the night use model and the property count that that the night use allowance is applied. The company is now fully compliant with consistency sub-criteria 3c. This had no material impact on leakage.	<b>Recommendations</b>	-
<b>Created Date</b>	20/04/2023 19:43		

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## Audit Test Report



<b>Test ID</b>	2042	<b>TR Audit Test Status</b>	Audit Test complete
<b>Name</b>	APR2023 Year End	<b>Test</b>	Adequacy of the methodologies and procedures adopted by the company.
<b>Audit Test Progress</b>	Complete	<b>Audit Test Campaign</b>	APR 2023 year-end
<b>Comments</b>	<p>A well established methodology set out within a single spreadsheet Update Post audit the company identified that the incorrect population number was used in the PCC calculation. This has no impact on the water balance, only the calculated PCC:  PCC: 131.5 l/hd/day (2022-23) PCC: 138.1 l/hd/day (3-year ave) PCC (meas): 123.09 l/hd/day PCC (unmeas): 174.78 l/hd/day</p>		
<b>Recommendations</b>	<p>The risk of similar errors could have been reduced by the member of the team who is responsible for population calculations completing the table(s). Historically the source spreadsheet has been shared, with other members of the team using this to obtain the population value. The team are proposing to update the process so that the owner of the population data completes these entries in the annual return tables. We also recommend that for APR24 the population and water balance are aligned and in the correct order, with the property and population audit preceding the water balance audit. We further recommend that in future years the population spreadsheet is reviewed as part of the water balance audit.</p>		
<b>Created Date</b>	20/04/2023 19:43		

<b>Test ID</b>	2043	<b>TR Audit Test Status</b>	Audit Test complete
<b>Name</b>	APR2023 Year End	<b>Test</b>	Procedures and any associated local procedures / work instructions.
<b>Audit Test Progress</b>	Complete	<b>Audit Test Campaign</b>	APR 2023 year-end
<b>Comments</b>	-		
<b>Recommendations</b>	-		
<b>Created Date</b>	20/04/2023 19:43		

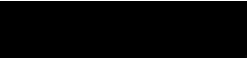
# Audit Test Report

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<b>Test ID</b>	2044	<b>TR Audit Test Status</b>	Audit Test approval required
<b>Name</b>	APR2023 Year End	<b>Test</b>	Material areas of concern or weakness observed.
<b>Audit Test Progress</b>	Complete	<b>Audit Test Campaign</b>	APR 2023 year-end
<b>Comments</b>	Whilst we don't consider it material, in 'other observations' we have recommended a review of the unbilled, SPL and DSOU components should be undertaken as these are now several years old.		
<b>Recommendations</b>	-		
<b>Created Date</b>	20/04/2023 19:43		

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## Appendix A. Schedule of Works

Test ID	TR Audit Test Status	Name	Details	Test	Guidance Notes	RAG	Complete By Date
2035	Audit Test complete	APR2023 Year End	APR2023 Year End	Suitable commentary is provided which explains performance.	Check that suitable commentary is provided which explains performance.	Green	-
2036	Audit Test complete	APR2023 Year End	APR2023 Year End	Data stated in the tables is supported by audit trails.	Check that data stated in the tables is supported by audit trails which are reliable, accurate and complete.	Green	-
2037	Audit Test complete	APR2023 Year End	APR2023 Year End	Changes from previous submissions have been adequately explained.	Confirm that changes from previous submissions have been adequately explained.	Green	-
2038	Audit Test complete	APR2023 Year End	APR2023 Year End	Other observations/Recommendations	Other observations/Recommendations	Green	-
2039	Audit Test complete	APR2023 Year End	APR2023 Year End	Upstream processes which generate data and the controls in place.	Seek understanding of the upstream processes which generate data and the controls in place for ensuring the reliability of those data. Test where possible.	Green	-
2040	Audit Test complete	APR2023 Year End	APR2023 Year End	Company's methodologies and procedures for identifying, analysing and recording data.	Review the company's methodologies and procedures for identifying, analysing and recording data and, on a sample basis, test the application of those methodologies and procedures.	Green	-
2041	Audit Test complete	APR2023 Year End	APR2023 Year End	Progress against issues raised in the last audit.	Review progress against issues raised in the last audit.	Green	-
2042	Audit Test complete	APR2023 Year End	APR2023 Year End	Adequacy of the methodologies and procedures adopted by the company.	Provide an opinion on the adequacy of the methodologies and procedures adopted by the company to provide reliable information.	Blue	-
2043	Audit Test complete	APR2023 Year End	APR2023 Year End	Procedures and any associated local procedures / work instructions.	Review whether the procedures (copies to be supplied with this terms of reference) and any associated local procedures / work instructions are current, accurate and appropriate.	Green	-
2044	Audit Test approval required	APR2023 Year End	APR2023 Year End	Material areas of concern or weakness observed.	Alert the company to any material areas of concern or weakness observed.	Blue	-