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Assurance of SES Water annual performance report, 2023-24

8 July 2024

Dear Paul,

My team undertook your APR24 audits between January and June, under our technical assurance contract with you, using a mix of in-person audits and by live video call. We reviewed technical aspects of your annual performance report data, processes, and conclusions. This letter sets out the scope of my audit, my findings, and my concluding assurance statement.

Scope and approach

Our scope was to test that you had good business processes, data, and calculations, that the results were reported appropriately and were subject to good corporate governance. We agreed tests in advance and had free access to your staff and data to carry out our audits.

We reviewed each of the performance commitments that you are reporting this year. We reviewed the calculation of outcome delivery incentive payments.

Findings and key recommendations

Where we identified discrepancies between data, calculations, and the FD19 performance commitment definitions or the Regulatory Accounting Guidelines 4.12, you corrected them at the time of audit or shortly afterwards. We agreed with your final reported performance results.

We made recommendations for further improvement of method statements for some performance commitments, to provide a stronger corporate memory for reporting. We suggested developing method statements for AMP8 reporting prior to 31 March 2025.

Assurance statement

I refer to my review of technical aspects of SES Water’s annual performance report, which have been audited under my direction. We were given free access to people and information as necessary to complete our work.

In my professional opinion, based on and to the extent disclosed by sampling carried out and as described in my report to SES Water dated 8 July 2024:

1. The tables 3A-3F performance commitment data have been completed appropriately.
2. The technical data in tables 2N, 4A, 4R, 4Q, 5A, 6A, 6B, 6C, 6D and 11A has been compiled appropriately.
3. Errors and omissions were corrected as a result of our audits.
4. We made recommendations for continuing improvement of method statements, and to begin work on method statements for AMP8.

Dr Andrew Heather
Technical Assurer

Document record

Issue	Date	Author	Checker	Approver	Purpose
1	1 July 2024	J Burke	H Marshall	A Heather	First issue
2	8 July 2024	H Marshal	A Heather	A Heather	Revised date references.

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