

APR25 Year-end Assurance Feedback



Summary

Date of audit	Jacobs Team	Client Team
14/05/2025	Simon Beal	Davind Jacobs, Caroline Jefferies, James Pounder, Geoff Huntingdon, Ermyas Kubrom, Philip Stephens (properties/population)
19/05/2025	Simon Beal	Davind Jacobs, Caroline Jefferies, James Pounder, Geoff Huntingdon

Revision	Date	Description	Author	Check	Review	Approve
1.0	03/06/2025	First version of report to client following audit	SB	GDH	SH	TM

Project No.	Project Description	Task
B2435400	Anglian Technical Assurance	APR25 Year-end Technical Assurance

Table/Line References	Short description	Risk score	Reported Performance for PC
3A.3	Leakage (2024-25)	B	187.0 ML/d
3F.5	Leakage (3-year average)		186.5 ML/d
	Leakage change from baseline		3.9%
3A.4	PCC (2024-25)	B	126.2 l/hd/day
3F.4	PCC (3-year average)		128.7 l/hd/day
3F.6	PCC change from baseline		4.7%
6B.4	Water delivered (non-potable)	B	49.62 ML/d
6B.5	Water delivered (potable)		996.83 ML/d
6B.6	Water delivered (billed measured HH)		538.77 ML/d
6B.7	Water delivered (billed measured NHH)		299.98 ML/d
6B.8	Proportion DI: impounding reservoirs		N/A
6B.9	Proportion DI: pumped storage reservoirs		N/A
6B.10	Proportion DI: river abstractions		N/A
6B.11	Proportion DI: groundwater works, excl. MAR		N/A
6B.12	Proportion DI: artificial recharge		N/A
6B.13	Proportion DI: aquifer storage and recovery		N/A
6B.14	Proportion DI: saline abstractions		N/A
6B.15	Proportion DI: water reuse schemes		N/A
6B.29	Peak 7 day rolling average distribution input		1298.41 ML/d
6B.30	Peak 7 day % of pre-MLE DI		111.00%
6B.31	Measured HH consumption (excl. SPL)		517.61 ML/d
6B.32	Unmeasured HH consumption (excl. SPL)		121.61 ML/d
6B.33	Measured non-H consumption (excl. SPL)		298.95 ML/d
6B.34	Unmeasured non-HH consumption (excl. SPL)		1.94 ML/d
6B.35	Total annual leakage		187.04 ML/d
6B.36	Distribution system operational use		6.94 ML/d
6B.37	Water taken unbilled		20.58 ML/d
6B.38	Distribution input		1154.67 ML/d
6B.39	Distribution input (pre-MLE)		1169.77 ML/d
6B.58	Leakage upstream of DMA		7.57 ML/d
6B.59	Distribution main losses		143.33 ML/d
6B.60	Customer SPL – measured HH excl. voids		21.2 ML/d
6B.61	Customer SPL – unmeasured HH excl. voids		10.92 ML/d

6B.62	Customer SPL – measured non-HH excl. voids		1.03 ML/d
6B.63	Customer SPL – unmeasured NHH excl. voids		0.06 ML/d
6B.64	Customer SPL – void measured HH		2.14 ML/d
6B.65	Customer SPL – void unmeasured HH		0.24 ML/d
6B.66	Customer SPL – void measured non-HH		0.57 ML/d
6B.67	Customer SPL – void unmeasured non-HH		0.03 ML/d
6D.22	Total leakage activity (£m, maintain/reduce)	B	N/A
6D.23	Leakage impr. delivering benefits in 2020-25		N/A
6D.24	Per capita consumption (measured)		119.70 l/hd/day
6D.25	Per capita consumption (unmeasured)		163.77l/hd/day
N/A Line not covered in the audit			
Findings Summary	<p>The team have a detailed knowledge and understanding as of leakage and PCC and use a mature process and methodology that has remained relatively consistent throughout AMP7. The team continue to strive to improve data quality and have robust internal checking and governance processes in place to ensure robust reporting.</p> <ul style="list-style-type: none"> • The water balance and supporting methodologies will produce robust estimates of leakage and PCC that are consistent with the AMP7 reporting guidelines. • APR25 has been a challenging year, particularly the hot/dry summer and a sharp freeze/thaw in January, which has seen leakage increase by ca. 5 ML/d. • The team considers there is a different cohort of pipes that burst in the summer to those that burst in the winter. Climate change, with longer hot/dry periods is leading to more bursts. • We can confirm that no COVID adjustment was applied to PCC. • The MLE gap is red, 4.36% an increase from 3.18% last year, suggesting components are being missed or under-estimated. • Many of the water balance components have not been updated during AMP7, we consider there is an opportunity to update these for AMP8. • Compliance checklist (RAG status) – all components green, except for water balance gap which is red. There is also one sub-element which is amber, this reflects concern over the representativeness of unmeasured consumption estimates, but the team has plans in place to improve this. • Governance unchanged from APR24. • Population forecast: There has been no change in process for APR25. However, the team are planning to include non-resident population for AMP8 so will need to restate PCC. Our interpretation of the AMP8 guidance is that the team will need to restate the three baseline years, but not the whole of AMP7. • The team has removed the benefit of the Accelerated Infrastructure Delivery of smart meters by preparing a modified version of the water balance spreadsheet. The estimated benefits reported in Tables 10F/10H are added back on to leakage and measured household consumption. This changes the second decimal place of leakage and PCC, but as these are reported to one decimal place in Table 3F this has no impact on the reported values of leakage and PCC. 		
Emerging risks or issues	<p>We consider the increase in the MLE gap from APR24 represents an AMP8 reporting risk for both leakage and PCC and recommend the team focuses on identify components of the water balance that may be missed or under-estimated.</p>		

Risk Scores

Score	Definition
A	Low reporting risk – criteria are fully met (no weaknesses in the methodology/data – no actions)
B	Low to medium reporting risk – criteria are not fully met (weaknesses exist but they are not material – must have action)
C	Medium to high reporting risk – criteria are only partially met (material weakness or several minor weaknesses with material effect).
D	High reporting risk – criteria are not met (two or more material weaknesses in the methodology/data).
NA	Not audited as it was outside our scope

Guidance on risk and materiality:

The score reflects the level of reporting risk for the process and is based on the overall opinion of the auditors. In general, a weakness is material if it has the potential to impact the quality of the reported number to a greater degree than assumed by the confidence grade, or if no confidence grade is defined then in our auditor's reasonable opinion. All identified weaknesses (material and non-material) are described below and have been given a corresponding action.

Findings and Corrective Actions

Ref	Line reference	Finding	Corrective Action	Materiality (Material, non-material, potential)
1.	Leakage and PC (3A)	The MLE gap has increased for APR25, indicating components of consumption are being under-estimated in the water balance.	The team should continue to investigate potential components that are being missed or under-estimated.	Potential
2.	PCC (3A)	The team in planning to include non-resident population.	A restatement of the baseline will be required.	Potential
3.	Leakage and PCC (3A)	The team is aware of the impact of Ramadan but could also investigate the impact of summer prayer time.	Although the impact is likely to be less than Ramadan, when sunrise coincides with the minimum night period it could result in higher night use.	Potential
4.	Leakage and PCC (3A)	The team continues to estimate upstream losses using the BABE approach	The team should continue to develop flow balances so that they are sufficiently robust for reporting in AMP8.	Non-material
5.	Leakage and PCC (3A)	The water balance spreadsheet has evolved, particularly with the addition of the extra reporting lines in 6B. The complexity makes checking difficult.	The start of AMP8 provides the team with an opportunity to review the formulae and potentially make the formula clearer or add in additional automatic cross checks.	Non-material

Other findings

1. Distribution Input (DI): There has been no change in methodology. APR25 has seen a small increase from 1162.6 ML/d to 1169.8 ML/d (pre MLE). DI is validated weekly and monthly. Although there is no formal meter validation programme, ongoing validation is part of BAU, when the team often compares the DI meters with alternative meters.
2. Minor components: No new components have been added for APR25. The process is unchanged, just updated frequency of activities. We recommended the team continues to investigate if components are being missed (fire mains, fire station use). It was noted that if ca.25 ML/d could be identified it would move the water balance gap to amber.
3. Void consumption: No change in process from APR24. The team are investigating how to use smart metering data to support this estimate for AMP8.
4. Measured non household: The team makes use of all data available, including smart metering. The process is unchanged from AP24.
5. Unmeasured non household: This is a small component, just 1.6 ML/d (2,000 props). There has been no change in methodology.
6. Measured household: No change in methodology – combines smart and non-smart meters.
7. Unmeasured household: This is based on ca. 70,000 properties with meters who are unmeasured for charging (20,000 of these are smart meters). There has been no change in methodology, but the team are concerned there may be bias of large properties that remain unmeasured. Will continue to investigate for AMP8.
8. Household night use: There has been no change to the methodology, which uses fast logged DMAs. There were two impacts of Ramadan, we also discussed the possible impact of summer prayer time on the nightlines.
9. Non household night use: There has been no change to methodology, this is based on ca.2,000 smaller logged premises, which are used to derive coefficients which can be applied to average billed volume. The team is looking to use smart metering data for AMP8.
10. Bottom-up leakage: As in previous years this is based on distribution zones (not DMAs). There are robust validations in place, with weekly and monthly reviews. Coverage 95.88% and availability 91.16%.
11. Hour to day factors not all re-calculated annually but are reviewed for all areas. Due to data available 69% of the DMAs had an hour to day update applied and the team will continue to increase this percentage through AMP8.
12. Upstream losses: There is no change in methodology, the team continue to use BABE, but have started building flow balances. Have not used these for APR25 because they are not considered robust, but the expectation is that some should be available for APR26.
13. Supply pipe and plumbing losses: The estimate was updated using data from smart meters for the first time. Previously the team used the Tynemarch BABE model. This year the team applied the continuous flow reduction profile seen from a cohort of 140k smart metered customers to assess total (CSPL and plumbing losses) for all customers with a smart meter. The remaining customers were assessed used the original method. The team note it is difficult to split continuous flow between supply pipe losses and plumbing losses.

Test 1 – Governance

Audit Test			Risk Score (A, B, C or D)
Is the reporting methodology subject to appropriate governance?			A
Criteria	Y, N or NA	Notes	
1.1	Is it clear which lines are covered by this process?	Y	The focus is developing a robust water balance, with most lines a direct calculation from the water balance.
1.2	Are roles within the process clear and allocated to named individuals (company dependent but usually: line owner, data provider, Business owner, Strategic owner)?	Y	There have been some changes for APR25, but all roles are clear and well understood.
1.3	Has the methodology changed since last year, has it been approved by an appropriate person and is there a methodology document that is up to date?	Y	There have been minor changes.

Detailed Observations to justify assurance decisions

To enable a person not involved in audit to understand the risk scores allocated above. Include screenshots and document references as appropriate.

Test 2 – Compliance with Requirements

Audit Test			Risk Score (A, B, C or D)
Is the methodology consistent with the requirements?			A
Criteria	Y, N or NA	Notes	
2.1	Y	<p>The Leakage and PCC methodologies are compliant with the AMP7 guidance.</p> <p>We note that whilst the company does not undertake verification of the DI meters, the team make use of alternative upstream and/or downstream meters to verify DI meters. We concur that this is a significantly more robust approach which is also supported by the Environment Agency for the company's abstraction meters.</p>	
2.2	Y	No changes for AMP7 reporting.	
2.3	Y	We note that there have been no COVID adjustments to PCC.	

Detailed Observations to justify assurance decisions

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Test 3 – Process Compliance

Audit Test		Risk Score (A, B, C or D)	
Has the process defined in the methodology document been followed?		A	
Criteria	Y, N or NA	Notes	
3.1	Is the methodology clearly defined and documented?	Y	The methodology is clearly set out.
3.2	Has the process described in the methodology document been used to produce the reported number and is there an audit trail to evidence this?	Y	The Company has robust methodologies in place for recording data that feeds into the water balance. Much of the data is reviewed weekly with challenge of any values that appear outliers.
3.3	If the process used was different to the methodology was the deviation reasonable and has it been justified and authorised?	N/A	Methodology followed
3.4	Is there evidence that a cross-check of the data has been completed by a person other than the originator?	Y	Robust evidence of checks.
3.5	Have findings from internal checks and assurance been addressed?	Y	No issues found.
3.6	Is there evidence that the following have been completed: First line assurance checks, second-line assurance checks, sign-off by Business Lead and Strategic Lead?	Y	We were provided evidence of internal checks.

Detailed Observations to justify assurance decisions

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Test 4 – Reporting Risks and Controls

Audit Test			Risk Score (A, B, C or D)
Are reporting risks being managed and are there sufficient checks and controls?			B
Criteria	Y, N or NA	Notes	
4.1	Have assumptions been identified and are they regularly reviewed?	Y	Although the assumptions have been reviewed the team has decided to maintain many of the assumption for AMP7, we therefore recommend these are reviewed again for AMP8. We recommend the team investigates if components of the water balance are being under-estimated or missed.
4.2	Are the assumptions reasonable?	Y	The team explained some components of the water balance have been refreshed but others will be included in a wider water balance review to make use of smart metering data.
4.3	Have reporting risks been identified and are they regularly reviewed?	Y	The team understands the reporting risks.
4.4	Is the residual reporting risk understood and is it at an appropriate level?	Y	
4.5	Are checks and controls appropriate given the assumptions and risks identified?	Y	The focus is on developing a robust water balance, which is then used to calculate the reported values.
4.6	Is the level of data sampling undertaken within the process sufficient? Record the level of sampling in the notes below	Y	The team reviews all inputs and outputs from the water balance, challenging any outliers on a basis of month-on-month change and change from the previous year.
4.7	Is/are the confidence grade/grades the same as stated in the methodology document and is it consistent with the findings of the company's sample checks. Note- please record the confidence grade in the notes.	Y	

Detailed Observations to justify assurance decisions

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Test 5 – Performance and Context

Audit Test		Risk Score (A, B, C or D)	
Are the reported data and commentary reasonable and consistent with the other information seen at the audit?		B	
Criteria	Y, N or NA	Notes	
5.1	Y	The water balance spreadsheet includes copies of the APR tables, which are automatically populated.	
5.2	Y	<p>Whilst the team can explain the changes in reported leakage and PCC the changes in the MLE Gap are more difficult to understand.</p> <p>We recommend the team continues to investigate if components of the water balance have been underestimated or missed, hopefully removing the red coding for APR26.</p>	
5.3	NA		
5.4	Y	The team provided a detailed explanation of the year, which is summarised in the commentary.	

Detailed Observations to justify assurance decisions

To enable a person not involved in audit to understand the risk scores allocated above. Include screenshots and document references as appropriate.

Test 6 – 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	
6.1	Are the data sources suitable for this reporting?	Y	Although the data sources remain unchanged from previous years, these are being supplemented with new data as it becomes available, such as data from smart meters.
6.2	Is the input data defined and does each input have an owner?	Y	
6.3	Did your spot check of calculations and spreadsheet formula identify any issues? (capture details of checks in table below)	Y	Our key checks were a trace of formulae through the water balance spreadsheet. Whilst we found no errors, and the spreadsheet appears consistent with previous years the formulae for some cells are complex and linked over a number of tabs. This makes robust checking difficult and we would recommend the team investigates if the formulae can be simplified of automatic checks added for AMP8 reporting.
Data checks – Approach			
Describe and justify overall approach to data checking			

Test 6 – Data Checks (record of checks made)

Document reference	Details of check	Findings	
Water balance 24-25	Post MLE leakage (3F)	No issues found	
Water balance 24-25	PCC (measured) 6D.23	No issues found	
Water balance 24-25	PCC (measured) 6D.23	No issues found	
Water balance 24-25	Post MLE PCC (3F)	No issues found	
Sample Checks – approach			
<i>State the level of sampling carried out in this audit, the justification for the level of sampling and any recommendations for further sampling:</i>			
<i>(consider – level of sampling already undertaken by Anglian within process, complexity of reporting process, significance of measure, number of errors found, time available, significant over/under performance, ODI value)</i>			
We sample checked the following items back to source:			
Unique identifier	Source of data	Details of check	Findings

Detailed Observations to justify assurance decisions



















To enable a person not involved in audit to understand the risk scores allocated above. Include screenshots and document references as appropriate.


Additional Notes


Information on reporting process, assumptions, etc. to enable a person not involved in audit to understand the risk scores allocated above. Include screenshots and document references as appropriate


Record of Evidence Reviewed


List of all documents reviewed as part of the audit:


-  3a.pdf
-  3F - Underlying calculations for common performance commitments - water and retail.xlsx
-  6B - Treated water distribution - assets and operations.xlsx
-  6b.pdf
-  6D - Demand management - Metering and leakage activities.xlsx
-  6d.pdf
-  Anglian Illegal use consumption 2024-25.docx
-  APR Procedure 042 Water Supply Demand Balance 24-25 May Revision.docx
-  Copy of 250430_2025_Population_Outputs_DJ_JP_DB.xlsx
-  Daily DI Graphs including Hartlepool.xlsb
-  DI Master Spreadsheet 24-25 with Hartlepool.xlsb
-  Fire service usage .docx
-  In-Year Terms of Reference - Jacobs - 2024 year end audits (PCs) - audit group 9 leakage and PCC.docx
-  List of files.xlsx
-  minor components and fire mains.pptx
-  PCC covid adjustment.xlsx
-  PPM Flushing & Tankers.docx
-  PR24-FD-CA13-Per-capita-consumption-v2.0.xlsx

 PRC Leakage mar22 update.xlsx


 Raw data 2425.xlsx


 Res and Tower Cleaning.docx

 STW Potable use.docx

 STW Process - Documentation - Copy.docx

 Water balance 24-25.xlsx

 WSV-LEA-003 Distribution Input Reporting.docx

 WSV-LEA-005 Distribution Zone Leakage Reporting.docx

Screenshots – reported data

Line description	Unit	Performance level - actual (2017-18)	Performance level - actual (2018-19)	Performance level - actual (2019-20)	Baseline (average from 2017-18 to 2019-20)	Performance level - actual (2020-21)	Performance level - actual (2021-22)	Performance level - actual (2022-23)	Performance level - actual (2023-24)	Performance level - actual (2024-25)	Performance level 3 year average (current and previous 2 years)	Calculated performance level to compare against PCLs
Performance commitments measured against a calculated baseline												
Leakage	MI/d	191.3	199.9	191	194.1	182.4	173.4	190.5	182.1	187.0	186.5	3.9
Per capita consumption (PCC)	lpd	134.8	136.9	133.3	135.0	146.9	135.99	132.3	127.6	126.2	128.7	4.7

Line description	Units	DPs	Input
Assets and operations			
Water delivered (non-potable)	MI/d	2	49.62
Water delivered (potable)	MI/d	2	996.83
Water delivered (billed measured residential properties)	MI/d	2	538.77
Water delivered (billed measured businesses)	MI/d	2	299.98
Proportion of distribution input derived from impounding reservoirs	Propn 0 to 1	3	
Proportion of distribution input derived from pumped storage reservoirs	Propn 0 to 1	3	
Proportion of distribution input derived from river abstractions	Propn 0 to 1	3	
Proportion of distribution input derived from groundwater works, excluding managed aquifer recharge (MAR) water supply schemes	Propn 0 to 1	3	
Proportion of distribution input derived from artificial recharge (AR) water supply schemes	Propn 0 to 1	3	0.000
Proportion of distribution input derived from aquifer storage and recovery (ASR) water supply schemes	Propn 0 to 1	3	0.000
Proportion of distribution input derived from saline abstractions	Propn 0 to 1	3	0.000
Proportion of distribution input derived from water reuse schemes	Propn 0 to 1	3	0.000
Total number of treated water distribution imports	nr	0	20
Water imported from 3rd parties to treated water distribution systems	MI/d	2	4.17
Total number of treated water distribution exports	nr	0	248
Water exported to 3rd parties from treated water distribution systems	MI/d	2	77.16
Peak 7 day rolling average distribution input	MI/d	2	1298.41
Peak 7 day rolling average distribution input / annual average distribution input	%	2	111.00%
Water balance - company level			
Measured household consumption (excluding supply pipe leakage)	MI/d	2	517.61
Unmeasured household consumption (excluding supply pipe leakage)	MI/d	2	121.61
Measured non-household consumption (excluding supply pipe leakage)	MI/d	2	298.95
Unmeasured non-household consumption (excluding supply pipe leakage)	MI/d	2	1.94
Total annual leakage	MI/d	2	187.04
Distribution system operational use	MI/d	2	6.94
Water taken unbilled	MI/d	2	20.58
Distribution input	MI/d	2	1154.67
Distribution input (pre-MLE)	MI/d	2	1169.7717408

Components of total leakage (post MLE) - company level			
Leakage upstream of DMA	MI/day	2	7.57
87 Distribution main losses	MI/day	2	143.33
Customer supply pipe losses – measured households excluding void properties	MI/day	2	21.2
Customer supply pipe losses – unmeasured households excluding void properties	MI/day	2	10.92
Customer supply pipe losses – measured non-households excluding void properties	MI/day	2	1.03
Customer supply pipe losses – unmeasured non-households excluding void properties	MI/day	2	0.06
Customer supply pipe losses – void measured households	MI/day	2	2.14
Customer supply pipe losses – void unmeasured households	MI/day	2	0.24
Customer supply pipe losses – void measured non-households	MI/day	2	0.57
Customer supply pipe losses – void unmeasured non-households	MI/day	2	0.03

Screenshots – other evidence

Water Balance Spreadsheet – Post-MLE leakage (Red is original, Blue is when AID added back on)

Table 10 Line 28			Table 10 Line 28		
Distribution Losses			Distribution Losses		
142.232			142.250		
136.824			136.824		
Component	MI/d		Component	MI/d	
Company System	135.095	129.687	Company System	135.113	
Trunk Mains	7.137	7.137	Trunk Mains	7.137	
Unmeasured SP Leakage - D	10.167	11.377	Unmeasured SP Leakage - D	10.167	
Unmeasured SP Leakage - ND	0.053	0.057	Unmeasured SP Leakage - ND	0.053	
Measured SP Leakage - D	13.029	14.843	Measured SP Leakage - D	13.029	
Measured SP Leakage - ND	0.957	0.961	Measured SP Leakage - ND	0.957	
Measured SP Leakage - INT	7.165	7.544	Measured SP Leakage - INT	7.165	
Measured void SP Leakage	2.528	2.395	Measured void SP Leakage	2.528	
Unmeasured void SP Leakage	0.251	0.301	Unmeasured void SP Leakage	0.251	
Total Leakage	176.383	174.30	Total Leakage	176.401	
Total leakage after MLE	187.040	182.072	Total leakage after MLE	187.034	

Water Balance Spreadsheet – Post-MLE PCC (Red is original, Blue is when AID added back on)

24/25				24/25			
	MDOM	UDOM	Total		MDOM	UDOM	Total
Pre MLE vol	505.28	117.78	623.06	Pre MLE vol	505.37	117.78	623.16
Post MLE vol	517.61	121.61	639.22	Post MLE vol	517.68	121.60	639.28
Occupancy	2.308580	2.7585	2.3651	Occupancy	2.308580	2.7585	2.3651
Raw Properties	1,858,366	269,206		Raw Properties	1,858,366	269,206	
Dwelling corrected properties	14,716	0		Dwelling corrected properties	14,716	0	
Corrected total properties	1,873,082	269,206	2,142,288	Corrected total properties	1,873,082	269,206	2,142,288
Population	4,324,160	742,592	5,066,752	Population	4,324,160	742,592	5,066,752
Pre MLE PCC	116.85	158.61	122.97	Pre MLE PCC	116.87	158.61	122.99
Post MLE PCC	119.70	163.768	126.16	Post MLE PCC	119.72	163.756	126.17
Post MLE PCC prior year	120.63	165.39	127.56	Post MLE PCC prior year	120.63	165.39	127.56
PHC pre MLE	269.76	437.53	290.84	PHC pre MLE	269.81	437.53	290.88
PHC post MLE	276.34	451.75	298.38	PHC post MLE	276.38	451.71	298.41

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