

Trusting the information we publish



**Our data assurance
summary for 2016/17**

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01.

About this document

We want to provide you with information that you can trust. We publish three documents throughout the year. These documents aim to give you confidence in the completeness and accuracy of our information. They set out our assurance processes and plans and the key findings from those assurance activities.

These three documents are:



Risks, Strengths & Weaknesses Statement

We consulted with you to understand what we do well, what we need to improve and your concerns about our reporting.

Our findings are published in the Risks, Strengths & Weaknesses Statement.

This was published in January 2017 on our website at: www.yorkshirewater.com/sites/default/files/Risks_strengths_weaknesses_statement_January2017.pdf



Assurance Plan

Taking into account the risks, strengths and weaknesses identified through our consultation with you, we reviewed the assurance activities in place to make sure we targeted areas of most concern to you or of highest risk.

Our assurance plan provides you with information on the assurance activities that we have in place. We hope that this gives you confidence that the information we publish is accurate, complete, accessible and easy to understand.

We published our Assurance Plan in March 2017 on our website at: www.yorkshirewater.com/sites/default/files/YWS%20Final%20Assurance%20Statement%20-%2003.04.pdf



Data Assurance Summary (this document)

This document summarises our assurance for all the information we published in 2016/17. It provides you with key findings from the assurance activities set out in the Assurance Plan.

This document was published in July 2017, following completion of all assurance activities for 2016/17.

This document will provide you with:

- an overview of why we have an assurance plan
- a summary of our approach to assurance
- the areas that we targeted for additional assurance
- the activities that we have assured
- the findings of the assurance activities.

02.

What is assurance?



Assurance is a process intended to give you confidence in the information that we publish.

Assurance is how we review information and processes to ensure that information we publish is accurate, accessible and easy to understand.

We believe that good assurance is conducted at the right time, is focused on higher risk areas, asks the right questions and produces good evidence to support the statements we make.

It is important that you are assured of the quality of the information we publish so that you are able to have trust and confidence in us and how well we are doing in delivering on the promises we made to you.

03.

Our approach to assurance



Our Board is accountable for the quality of our information and wants to make sure it meets your needs. We are accountable to you for delivering the services you need, to the standard we have agreed with you, at a price you can afford. If we provide you with information that is easy to find and understand, this will allow you to hold conversations with us so that we can listen and deliver what is important to you.

We use an approach called ‘three levels of assurance’ which is risk based. This makes sure that our assurance activities are proportionate to the level of risk of error associated with the information or with the publication. This is best practice for assurance.

Our three levels of assurance

Our assurance comes from a number of sources and is a year round activity. We apply this model to all our published reports and documents covered in the Assurance Plan (www.yorkshirewater.com/sites/default/files/YWS%20Final%20Assurance%20Statement%20-%202003.04.pdf). By mapping our assurance activities into three levels, we make sure that sufficient assurance is provided at the right time. Errors missed at one level should be captured and corrected at the next. A description of the levels of assurance is provided in the diagram below.



Our risk based approach

We determine the amount of assurance required for the information in each publication using a risk based approach. All information identified in the Assurance Plan (www.yorkshirewater.com/sites/default/files/YWS%20Final%20Assurance%20Statement%20-%202003.04.pdf) will be assured to make sure that the information is accurate and meets your needs. There will be more assurance on the areas that are more important to you or are considered to have a higher risk of error.



Our assurance processes

We have two main assurance activities:

- a data assurance process is in place to ensure that the data we produce is accurate.
- a wider assurance process ensures that the overall publication meets any guidance and that the publication is accessible and easy to understand.

Our data assurance processes are summarised in the following diagram:



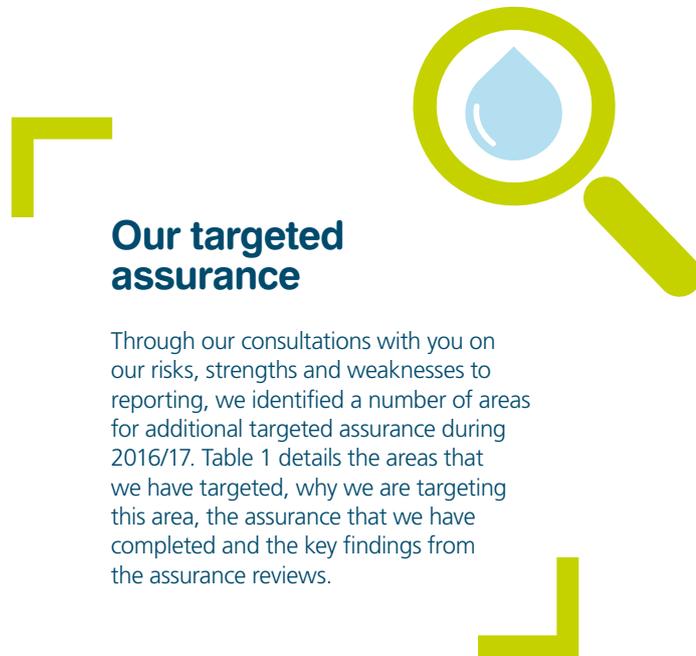
Our wider assurance processes are summarised in the following diagram:



Further information on these processes is detailed within the Assurance Plan.
(www.yorkshirewater.com/sites/default/files/YWS%20Final%20Assurance%20Statement%20-%202003.04.pdf)

04.

Completed assurance and key findings



Our targeted assurance

Through our consultations with you on our risks, strengths and weaknesses to reporting, we identified a number of areas for additional targeted assurance during 2016/17. Table 1 details the areas that we have targeted, why we are targeting this area, the assurance that we have completed and the key findings from the assurance reviews.

Table 1: Our targeted assurance areas

TARGETED AREA	REASON FOR INCLUSION AND RISK DESCRIPTION	COMPLETED ASSURANCE
Information published is what customers and stakeholders want and need.	There is a risk that we do not engage sufficiently with you to understand what you want and need. This could lead to you losing trust in us.	<p>We have established a new bespoke online research community. It has 1,000 Yorkshire Water customers from across the region representing the voice of our customers. The community platform allows us to continuously engage with our customers and to tailor our service aspirations and communications to our customer's needs. The platform is part of a wider research programme to ensure that customers are at the heart of what we do. We continue to use this community platform for our engagement. We sent a draft version of our Annual Performance Report to the online research community and to a number of face to face customer focus groups. We welcomed the feedback that we received and incorporated changes into our Annual Performance Report as a result.</p> <p>When we publish information, the publication manager and the management review ensures the information was aligned with what you want and need.</p> <p>We continued to work with the Yorkshire Forum for Water Customers to ensure that the style, format and content of our reporting is tailored to the feedback we received.</p> <p>Overall, we have made improvements in this area. Our reports are more customer friendly and we are challenging ourselves to write in plain English. We know that there is still more we can do. We are keen to obtain feedback from you on how we are doing on this.</p>
Information is always accurate and reliable.	There is a risk that we lose your trust if you cannot rely on the information we publish.	<p>We have reviewed and strengthened our assurance approach in 2016/17. We followed our data and wider assurance processes and have learnt from errors we made previously to ensure these do not happen again.</p> <p>In 2016/17, we formally recognised the importance of the publication manager role. We have also built in extra quality checks to ensure that guidance issued by our regulators has been followed for our publications.</p>
Information is easy to find.	There is a risk that we lose your trust if you cannot find the information we publish.	<p>We have looked at the ways we engage with you. This includes social media, our website, blogger engagement, traditional media, emails and customer engagement events.</p> <p>We will continue to listen to you to make sure information is provided using the right channels at the right time.</p> <p>We also continue to review and improve our website to ensure published information is easy to find.</p> <p>We are keen to obtain feedback from you on how we are doing on this.</p>

TARGETED AREA	REASON FOR INCLUSION AND RISK DESCRIPTION	COMPLETED ASSURANCE
<p>Information is easy to read and understand.</p>	<p>There is a risk that we lose your trust if you cannot understand the information we publish.</p>	<p>All colleagues identified as publication managers have taken training in the use of plain English. This helps us make our publications easy to read and understand.</p> <p>We are aware that some of our activities are complex. The publication manager ensures that the information contained within our publications is clear.</p> <p>We ask the Yorkshire Forum for Water Customers to challenge us on our progress.</p> <p>Overall, we have made improvements in this area. Our reports are more customer friendly and we are challenging ourselves to write in plain English. We know that there is still more we can do. We are keen to obtain feedback from you on how we are doing on this.</p>
<p>Performance Commitment: Drinking Water Quality Compliance.</p>	<p>Although we met our target in 2016/17, we did not meet our target in the previous year. We included this as a targeted area because we want to be sure that we are reporting correctly and accurately, especially where a penalty or reward might be involved.</p> <p>There is a risk that we lose your trust if you cannot rely on the information we publish.</p> <p>Our performance against this commitment is published within our Annual Performance Report.</p>	<p>We reviewed and strengthened our assurance approach in 2016/17. We followed our improved data and wider assurance processes. Performance continues to be regularly monitored and action plans agreed or amended at the Asset Delivery Assurance Group (an explanation of this group is provided in the glossary).</p> <p>Our independent Internal Audit team reviewed this in 2016/17 as part of their water treatment audit. All actions arising from internal audit are logged onto an action tracker and reported to leadership teams and the Board audit committee.</p> <p>Our external technical auditors, Halcrow, reviewed our delivery plans as part of their annual audit in 2017. No material issues were identified and Halcrow concluded that reporting was compliant with the requirements.</p>
<p>Performance Commitment: Water Quality Contacts.</p>	<p>This was an area where we forecast that we would miss our target in 2016/17. We did not achieve our target. We included this as a targeted area because we want to be sure that we are reporting correctly and accurately, especially where a financial penalty or reward might be involved.</p> <p>There is a risk that we lose your trust if you cannot rely on the information we publish.</p> <p>Our performance against this commitment is published within our Annual Performance Report.</p>	<p>We reviewed and strengthened our assurance approach in 2016/17. We followed our improved data and wider assurance processes. Performance continues to be regularly monitored and action plans agreed or amended at the Asset Delivery Assurance Group.</p> <p>Our external technical auditors, Halcrow concluded that reporting was compliant with the requirements but identified future improvements to the methodology to ensure its clarity.</p>

TARGETED AREA	REASON FOR INCLUSION AND RISK DESCRIPTION	COMPLETED ASSURANCE
<p>Performance Commitment: Energy Self Generation.</p>	<p>This performance commitment was not met in 2015/16 and we forecasted that we would miss the target in 2016/17, which we did.</p> <p>We included this as a targeted area because we want to be sure that we are reporting correctly and accurately considering the operational challenges faced over the past few years.</p> <p>There is a risk that we lose your trust if you cannot rely on the information we publish or if you do not feel that we are taking our performance and required improvements seriously.</p> <p>Our performance against this commitment is published within our Annual Performance Report.</p>	<p>We reviewed and strengthened our assurance approach in 2016/17. We have followed our improved data and wider assurance processes. Performance continues to be regularly monitored and action plans agreed or amended at the Asset Delivery Assurance Group.</p> <p>Our external technical auditors, Halcrow concluded that they were content with the information reported but identified future improvements to the methodology to ensure its clarity.</p>
<p>Performance Commitment: Waste Diverted to Landfill.</p>	<p>We have achieved our target for the past two years. We have included clean water sludges within this performance commitment.</p> <p>Our external independent assurance providers, Halcrow, challenged this in 2015/16. We believe that we have included clean water sludges into this commitment appropriately. However, we want to ensure that we have explained this and taken the action necessary. If we do not explain this sufficiently, we risk losing your trust.</p> <p>Our performance against this commitment is published within our Annual Performance Report.</p>	<p>We reviewed and strengthened our assurance approach in 2016/17. We will follow our improved data and wider assurance processes. Performance is regularly monitored and action plans agreed or amended at the Asset Delivery Assurance Group.</p> <p>Throughout 2016/17, we have completed a detailed review of the breakdown of waste included within this performance commitment. We looked back at how we calculated the target as part of the Price Review 2014 and we are confident that clean water sludges are included within this performance commitment.</p> <p>We have provided our external technical auditors, Halcrow, with the findings from our internal review. Halcrow have suggested further action is required in explaining this position to the Yorkshire Forum for Water Customers and Ofwat to ensure that they are satisfied with our analysis. This action is being taken forward.</p>

TARGETED AREA	REASON FOR INCLUSION AND RISK DESCRIPTION	COMPLETED ASSURANCE
<p>Performance Commitment: Stability and Reliability Service Measures.</p>	<p>There are 20 supporting measures within the basket of measures that makes up this commitment, of which four are not meeting their targets. Although overall we remain stable on the stability and reliability measures, we want to focus on this area to ensure service levels are maintained. If we do not report accurately, we risk losing your trust.</p> <p>Our performance against this commitment is published with our Annual Performance Report.</p>	<p>We reviewed and strengthened our assurance approach in 2016/17. We followed our improved data and wider assurance processes. Performance continues to be regularly monitored and action plans agreed or amended at the Asset Delivery Assurance Group.</p> <p>Internal Audit has carried out audits on the management of our water networks, sewer networks, water treatment works and waste water treatment works. All actions arising from internal audit are logged onto an action tracker and reported to leadership teams and the Board audit committee.</p> <p>Halcrow, completed a detailed review of all the supporting measures within the stability and reliability service measures. Halcrow identified an area of improvement with blockages reporting. The reporting of the information is consistent with previous years and consistent with how the targets have been calculated. However, the process used to obtain the data is likely to mean that we are reporting worse performance than is the case, and so there is an opportunity to improve the quality of our data and reassess our targets. We plan to review this further in 2017/18 and will share the results of this review with our regulator, Ofwat, and the Yorkshire Forum for Water Customers. No other material exceptions were identified and Halcrow concluded that reporting was compliant with the requirements.</p>
<p>Performance Commitment: Pollution Performance.</p>	<p>Although we met our pollution targets in 2016/17, we were forecasting throughout the year that we would be near our target level. We want to ensure that our self-reporting remains one of the highest in the industry.</p> <p>We included this as a targeted area because we want to be sure that we are reporting correctly and accurately, especially where a financial penalty or reward might be involved. We are aware that there has been a deterioration in pollution performance compared to the last year of the previous Asset Management Period (AMP6 2010 to 2015) and we want to ensure our performance improvements are robust. If we do not report accurately, we risk losing your trust.</p> <p>Our performance against this commitment is published with our Annual Performance Report.</p>	<p>We reviewed and strengthened our assurance approach in 2016/17. We followed our improved data and wider assurance processes. Performance continues to be regularly monitored and action plans agreed or amended at the Asset Delivery Assurance Group.</p> <p>Internal Audit carried out a review of the management of the sewer network in 2016/17. This included a review of our pollution performance. All actions arising from internal audit are logged onto an action tracker and reported to leadership teams and the Board audit committee.</p> <p>Halcrow completed a detailed review of this performance commitment as part of the annual audits in 2017. No material exceptions were identified and Halcrow concluded that reporting was compliant with the requirements.</p> <p>This year we achieved our target for pollution incidents and have calculated a potential reward of £0.74m. Although we met our target, we note that performance has deteriorated compared to the end of the last asset management period. The reward will be reviewed as we near the end of this current asset management period and overall performance will be considered before this reward is formally recognised in the next price review process.</p>

TARGETED AREA	REASON FOR INCLUSION AND RISK DESCRIPTION	COMPLETED ASSURANCE
<p>Performance Commitment: Leakage Performance.</p>	<p>Although we met our leakage target in 2016/17, we were forecasting throughout the year that we would be near our target level. We included this as a targeted area because we want to be sure that we are reporting accurately, especially where a financial penalty or reward might be involved. If we do not report accurately, we risk losing your trust.</p> <p>Our performance against this commitment is published with our Annual Performance Report.</p>	<p>We reviewed and strengthened our assurance approach in 2016/17. We continue to follow our improved data and wider assurance processes. Performance continues to be regularly monitored and action plans agreed or amended at the Asset Delivery Assurance Group.</p> <p>Halcrow, completed a detailed review of this performance commitment as part of the annual audits in 2017. No material exceptions were identified and Halcrow concluded that reporting was compliant with the requirements.</p>
<p>Data from Service Partners.</p>	<p>This was identified as an area of high risk through our internal review. If we do not get accurate data from our service partners, this could have an impact on the accuracy of our reporting. If we do not report accurately, we risk losing your trust.</p> <p>Information from service providers supports information within our Annual Performance Report.</p>	<p>We asked our external independent assurance providers, Halcrow, to have greater focus on any performance commitments where third party data is a critical part of the measure during their 2016/17 audits.</p> <p>During their audit on sewerage service activities, Halcrow noted that the quality of data from the new repair and maintenance service provider has been increasing and the use of fixed assumptions to populate data fields previously left blank has reduced the number of incomplete records significantly. This has meant that we have reduced the number of assumptions in our reporting and have improved the quality of the data that we hold.</p>
<p>Capital Expenditure.</p>	<p>In 2015/16 we reported a lower than planned level of capital expenditure required to deliver our commitments. We included this as a targeted area because we want to be sure that our reporting of capital expenditure is robust and that our planned capital expenditure will catch up to plan.</p>	<p>Our programme assurance team are responsible for monitoring the capital investments we make.</p> <p>Our governance includes the Board Investment, which approves investments. The Committee meet weekly and reports to the Board quarterly.</p> <p>We completed additional external independent assurance in 2016/17. This was carried out by our external independent assurance provider, Halcrow, who reviewed our capital expenditure programme.</p> <p>Halcrow concluded that the minor observations identified were not deemed to have a material impact at a strategic level, nor any material impact on the quality of information being reported externally. The changes in planned levels of expenditure were considered to be adequately documented and escalated within the Company. We have concluded that we have appropriately reported on our capital expenditure. The reason for the variance was due to delays in the capital programme. We have confidence that capital expenditure across the five year period (2015 to 2020) will align with our expected value.</p>

TARGETED AREA	REASON FOR INCLUSION AND RISK DESCRIPTION	COMPLETED ASSURANCE
Cost Allocation in the Kelda Group.	<p>The Kelda Group is currently selling a number of its non-regulated companies that operate as Kelda Water Services. We want to ensure that costs of the sale are not incurred by Yorkshire Water customers.</p> <p>Cost allocation is part of our Annual Performance Report.</p>	<p>We continue to follow our improved data and wider assurance processes.</p> <p>We continue to monitor our cost allocations and undertake reconciliations on a quarterly basis. We record the assumptions made when allocating our costs and we clearly record any manual adjustments and calculations that we make.</p> <p>Our cost allocations are reviewed annually by our financial auditors PwC. The financial auditors opinion is published within the Annual Performance Report.</p>
Price Control Cost Allocation.	<p>We are currently working with four price controls. This will increase from 2020. We need to ensure we are allocating our costs correctly.</p> <p>Cost allocation is part of our Annual Performance Report.</p>	<p>We have followed our improved data and wider assurance processes.</p> <p>We ran cost assessments (how we record where we have spent money) prior to year-end, ensuring they meet the guidelines set by Ofwat, our economic regulator. Checks have been carried out and agreed amendments were made in our financial system.</p> <p>The cost assessments were reviewed by the appropriate managers in the business and in our finance team to ensure they were accounted for correctly. We identified and explained any variances.</p> <p>We recorded the assumptions made when allocating our costs and we clearly recorded any manual adjustments and calculations that we made. This is detailed within our methodology statement, which is published as part of our Annual Performance Report.</p> <p>Our cost allocations are reviewed annually by our financial auditors, PwC. The financial auditors opinion is published within the Annual Performance Report.</p>
Water Act 2014.	<p>Throughout 2016/17 there has been a need to give confidence on our readiness for retail market opening, which opened in April 2017. Information on our readiness was provided directly to MOSL (Market Operator Services Limited) in 2016/17.</p>	<p>As part of our programme to prepare for the retail market opening, we instructed additional independent assurance from Internal Audit, Deloitte, Eversheds and PwC. We reviewed how well we were progressing against our delivery plan and to ensure that we complied with all the rules and regulations required for the new market.</p> <p>Any recommendations arising from audits and assurance reviews were reviewed at the Retail Competition Programme Board. Actions were assigned owners and then progress in completing the actions was tracked and reported at the Retail Competition Programme Board. All actions were closed prior to market opening in April 2017.</p>



Table 2. Summary of audit findings and outcomes

PUBLICATION	KEY FINDINGS AND OUTCOMES
Price Review 2016.	<p>External assurance was provided by EY. The audit looked at whether our methodology aligned with Ofwat’s guidance and whether the data tables had been completed accurately.</p> <p>EY completed an a review of compliance against 18 statements. The factual findings and recommendations were reviewed by our PR16 steering group. All actions required ahead of submission were completed.</p>
Price Review (2019) Cost Assessment (Aug-16 and Oct-16).	<p>External independent assurance was provided by Halcrow and PwC. The audit looked at the data within the submission to ensure it had been completed accurately and in line with the guidance.</p> <p>Halcrow identified that the volume of storage provided at combined sewer overflows and storm tanks, to meet spill frequency requirements should include all new storage assets. In response to this, we have completed a review to see whether any additional storage needs to be included.</p>
Retail Competition Market Entry Assurance Certification (MEAC).	<p>External independent assurance was provided by Deloitte. The audit assessed the plans in place for our compliance with the obligations in the new market.</p> <p>Deloitte concluded: “Yorkshire Water has demonstrated that it understands the requirements for the market opening and has delivered, or has plans to deliver, the required capabilities as defined in the Business Solution Assessment (BSA) statements included in the scope of this assessment.”</p> <p>Deloitte recommended 13 actions for the wholesale part of the business and an additional 6 actions for the retail part of the business. The actions identified included improving the alignment between various programme and project plans, reviewing system functionality, updating the training plans in line with refined assumptions and further defining of dispute processes.</p> <p>The recommended actions were reviewed by senior management at the Retail Competition Programme Board. All actions were assigned owners and progress in completing the actions was tracked and reported. All actions were closed and reviewed by the Board audit committee prior to market opening in April 2017.</p>
Retail Competition Letter of Assurance.	<p>Three letters of assurance were provided from the Yorkshire Water Board to Ofwat and the Market Operator Services Limited during the Retail Competition Programme. External independent assurance was provided by Deloitte. The assurance reviews looked at compliance against specific statements being made within the letters. The statements reviewed by Deloitte were assessed on a risk based approach.</p> <p>Deloitte recommended 43 actions. These covered matters such as including additional checkpoints or gateways into the programme plan, ensuring the completion of the policy reviews and the creation of the Compliance Framework by market opening, reviewing and approving definitions and mapping data between the various systems (both internally and externally) to ensure high data quality in the market. The recommended actions were prioritised on actions that needed to be completed prior to submission of each of the letters and then actions that needed to be completed by market go live.</p> <p>All recommended actions were assigned owners and then progress in completing the action was then tracked. Actions were reported and reviewed by senior management at the Retail Competition Programme Board. All actions were closed prior to market opening in April 2017.</p>

PUBLICATION	KEY FINDINGS AND OUTCOMES
Risks, Strengths and Weaknesses Statement.	<p>As a result of the Company Monitoring Framework (CMF) assessment by Ofwat we obtained external independent assurance from Halcrow on our updated version of the Risks, Strengths and Weaknesses Statement.</p> <p>Halcrow raised 8 observations and suggested two recommendations to amend and improve the risks, strengths and weaknesses statement. All of the recommendations were reviewed and discussed with our Director of Regulation and amends were made to the document as required.</p> <p>We also presented the updated Risks, Strengths and Weaknesses Statement to the Yorkshire Forum for Water Customers. They continue to challenge us on making our publications easy to read and encourage us to use plain English. As a result of this challenge, a number of identified publication managers have completed a plain English course run by the Plain English Campaign.</p>
Charges Scheme.	<p>External independent assurance was provided by PwC and Halcrow. PwC audited the tariff model to ensure calculations were robust and reflected changes in guidance. Halcrow audited the publication for compliance with charging principles and guidelines.</p> <p>Halcrow confirmed compliance with our legal obligations, that the effect of the proposed charges on licensees had been assessed; and that we had consulted with relevant stakeholders in advance of submission.</p>
Assurance Plan.	<p>Independent assurance was provided by Internal Audit.</p> <p>Internal audit identified 10 observations covering matters such as further internal training on three level of assurance, understanding the assurance provided at Level 1 throughout the year rather than just during the submission process, and sharing of assurance review outcomes to assist other audits and assurance reviews and to avoid duplication.</p> <p>All recommendations have been accepted and will be considered during the development of the assurance plan for 2017/18 and 2018/19.</p>
Annual Performance Report.	<p>External independent assurance on the data within the submission was provided by PwC and Halcrow. External independent assurance on the overall submission was provided by an independent proof reader, EY, PwC and Halcrow.</p> <p>Findings from the assurance reviews from Halcrow and PwC are included within the Annual Performance Report.</p>

PUBLICATION	KEY FINDINGS AND OUTCOMES
Annual Report & Financial Statements.	<p>Throughout the year, Internal Audit has completed financial and regulatory accounting audits on the controls in place for financial accounting.</p> <p>External independent assurance was provided by PwC. The audit reviewed whether the information presented within our statutory accounts is true and fair. The audit also reviewed whether the accounts had been prepared in accordance with accounting policies.</p> <p>Matters identified through the audits were discussed and action was taken to close these down prior to submission. PwC presented assurance information to the Board Audit Committee.</p>
Price Review (2019) Cost Assessment (Jul-17).	<p>External independent assurance was provided by Halcrow and PwC. The audit looked at the data within the submission to ensure it had been completed accurately and in line with the guidance. The reports from Halcrow and PwC were presented to the Board Audit Committee for full review prior to approval of the submission.</p>



05.

Glossary

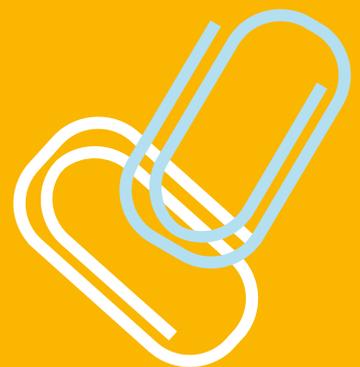
TERM	DEFINITION
Annual Performance Report (APR).	Our annual report that we publish to demonstrate compliance with our separate price controls, and our performance against the promises we have made to you.
Assurance.	Provides confidence and a level of certainty that a piece of information or data is correct.
Assurance Plan.	A plan of the activities that we will carry out to provide assurance on the data, the information and the publications that we provide.
Board.	The Board of Yorkshire Water Services Limited is accountable and responsible for the control of the business, its strategy and its decisions. The Board is accountable for the quality of our information and our publications.
Board Audit Committee.	Board Audit Committee is a sub committee of the Yorkshire Water Board. They review the process and controls in place and the level of assurance in place. It reports its views of audit quality to the Board.
Company Monitoring Framework.	Ofwat's framework that sets out the way in which companies provide performance information to their customers and stakeholders between 2015 and 2020.
Corporate Governance Code.	Also known as the UK Corporate Governance Code, this sets out good standards in relation to board leadership and effectiveness, remuneration, accountability and relations with shareholders.
The Yorkshire Forum for Water Customers (The Customer Forum).	An independent group representing domestic customers, business customers and environmental representatives, including quality regulators. It holds us to account for the quality of our engagement, our plans and meeting the promises we made to our you.
Data Assurance.	Processes in place to ensure that the data we produce is accurate.
Data Provider & Data Manager.	Data providers have specific responsibilities as part of our data assurance process. They will document the steps we follow to capture, analyse, process and report on our performance. They will then provide this information for inclusion within the publication. The data provider is supported by a Data Manager. The data manager will ensure that the data produced and any supporting explanations align with reporting requirements.
Day-to-day controls.	These are the activities that we complete every day as part of our front line operations. Everything that we do supports the information that we eventually report.
Defra.	Defra is the Department for Environment, Food and Rural Affairs. It is a UK government department responsible for safeguarding our natural environment, supporting the food and farming industry, and sustaining a thriving rural economy.
Delivery Assurance Groups.	These are teams made up of managers and operational colleagues. They are responsible for monitoring our performance as we deliver the performance commitments that we agreed with you.

TERM	DEFINITION
External Audit (Other).	The independent assurance providers that we procure to review the information that we publish. We work with Halcrow as our operational performance assurance providers. We have also worked with Deloitte and EY. These groups review the information we publish. This can include interviews with colleagues, tracing information back to source data and assessing the quality of our processes.
External Audit: Financial.	PwC, our external auditors, provide an opinion on the accuracy of our financial statements.
Financial Incentives / Rewards & Penalties.	In our business plan, we consulted with you to set stretching performance commitments. We agreed with you that some of our performance commitments would carry a financial as well as a reputational incentive. The incentives are set to reward performance that beats stretching commitments and penalise performance that falls short.
Internal Audit.	Internal Audit is an independent team, governed by international standards, focussing on higher risk areas across the business. They review second line activity and test the design and operation of the controls to ensure accurate information.
ISO 9001 Quality Standard.	ISO 9001 is the internationally recognised Quality Management System (QMS) standard. It is the quality management standard that our regulatory reporting process has been externally judged to meet. By being ISO 9001 accredited our regulatory reporting process is considered to consistently provide information that meets customer and applicable statutory and regulatory requirements.
MOSL.	Market Operator Services Limited (MOSL). They work with DEFRA, Ofwat and the water companies as part of the Open Water Programme, which is getting the industry ready for the opening of the new non-household retail market when it opens in April 2017.
Ofwat.	The Office of Water Services, which is the economic regulator of water services in England and Wales.
Performance Commitment.	In 2015 we worked with you to identify seven things that you want us to achieve between 2015 and 2020. We called them 'Outcomes for Yorkshire'. These seven outcomes are supported by 26 performance commitments. These are our commitments to you and the targets that we are working towards between 2015 and 2020. Information on our performance commitments is provided within Appendix A.
PR14.	Periodic Review 2014; the Ofwat periodic review of price limits completed in 2014 to set prices for 2015 to 2020.
PR19.	Periodic Review 2019; the Ofwat periodic review of price limits to be completed in 2019 to set prices for 2020 to 2025.
Procedures.	A document that is completed by the Data Provider and then approved by the Senior Manager to say how we collect the information that we report. This ensures consistency of reporting over the years.

TERM	DEFINITION
Publication Manager.	They will review the guidance, design the format of the final report, assign data providers required, develop the timeline for publication, collate all the information, write the publication in Plain English and ensure the publication is delivered on time.
Regulatory, Financial & Legal Oversight.	The teams that provide oversight of the publications, regulations and legal obligations. The teams will review the information and the publications to ensure they meet our requirements and meet any guidance that we have.
Retail.	Retail services are customer-facing activities such as billing, account handling (payments, debt management, meter reading), customer queries, as well as water-efficiency advice and tackling leaks on customers' pipes.
Risk.	An uncertain future outcome that, if it occurs, will have negative effects on the quality of our publications. A risk is assessed both on the probability of it occurring and on the impact should it occur.
Risks, Strengths and Weaknesses Statement.	This is an annual document produced following consultation with our customers and stakeholder. It provides information on what you think about the performance information that we publish and how we will respond to any risks identified as part of this process.
Senior Manager / Director Reviews.	Senior Managers will review the information produced, how it has been calculated and any explanation of the results. They will check to ensure that the information is accurate, consistent and meets reporting requirements. They will review that the information is in line with their expectations of company performance and ensure any variance is explained. They will complete a review of other information published internally and externally for consistency.
Senior Manager / Director Self-Certification / Sign Off.	Senior managers will be asked specific questions in the annual self-certification process. These questions will relate to the quality of reporting information. Heads of departments must state whether the information reported is accurate. Evidence must be obtained to make this statement.
Steering Groups.	Steering Groups are established to help programme delivery. They will be involved in ensuring that any requirements for a publication have been met.
Targeted Assurance.	Areas that we have identified as being important to you or being higher risk should have more assurance to give the confidence that the information is correct.
Wholesale.	Wholesale services are the delivery of water via networks of pipes to and from customers' property boundaries, including abstracting, treating and transporting water, as well as collecting, treating and disposing of waste water.
Wider Assurance.	Processes in place to ensure that the overall publication meets any guidance and is accessible and easy to understand.

Appendix A.

Our assurance activities completed in 2016/17



COMPLETED PUBLICATIONS	WHAT IS IT?	COMPLETED ASSURANCE ACTIVITIES
Condition R Compliance Code Statement.	This sets out how we demonstrate compliance with Condition R of our licence regarding confidentiality obligations and protecting commercially sensitive information received from, or in relation to, water supply licensees. It also demonstrates our compliance with level playing field. This statement is published annually. It was last published in April 2016. It is available on our website.	<p>Level 1: The Legal department interpreted the guidelines and prepared the draft Compliance Manual for publication. Eversheds were appointed to provide legal advice, review the guidelines and establish a framework for the Compliance Manual.</p> <p>Level 2: Senior Management from the Regulation department reviewed the draft Compliance Manual and made recommendations to the Legal department. A final review meeting was held with the Company Secretary and Director prior to publication.</p> <p>Level 3: External independent assurance was not specifically appointed to this publication.</p>
Price Review 2016.	Price Reviews are one of the ways Ofwat sets the price, investment and service package that customers receive. Ahead of the non-household retail market opening in April 2017, there was a specific price review of the non-household retail price controls. This information was sent directly to Ofwat in July 2016. The final determinations are published on Ofwat's website.	<p>Level 1: Named data providers were in place to provide accurate information in line with the guidance.</p> <p>Level 2: As per our data assurance process, we had an accountable senior manager and Director who reviewed the information provided. A PR16 steering group was in place to review the publication against the guidance and against our legal obligations.</p> <p>Level 3: External independent assurance was provided by EY. This review looked at whether the methodology aligned with Ofwat's guidance and whether the data tables had been completed accurately.</p> <p>We obtained a Board Assurance Statement for this publication.</p>
Price Review 2019 (PR19) Cost Assessment.	Price Reviews are one of the ways Ofwat sets the price, investment and service package that customers receive. This information was sent directly to Ofwat directly to allow them to create a model for PR19. Information on water was provided in August 2016 and information on waste was provided in October 2016.	<p>Level 1: Named data providers and data managers were in place to provide accurate information in line with the guidance. A publication manager was responsible for ensuring that the timescales for the publication were met and that the guidance was followed.</p> <p>Level 2: Senior Managers and Directors reviewed and signed off the information.</p> <p>Level 3: External independent assurance was provided by Halcrow. They reviewed the information to ensure it had been completed accurately and in line with the guidance.</p> <p>We obtained a Board Assurance Statement for this publication.</p>

COMPLETED PUBLICATIONS	WHAT IS IT?	COMPLETED ASSURANCE ACTIVITIES
Targeted Review on Market Readiness.	Ofwat will undertake a targeted review on particular topics. Targeted reviews provide extra visibility of the industry's approach to a particular topic. They allow Ofwat to challenge the industry to improve through gathering intelligence and assessing where companies have not identified or managed their risks. This targeted review was on market readiness ahead of the non-household retail market opening in April 2017. The review was completed in summer 2016. Information was sent directly to Ofwat.	<p>Level 1: Data providers, data managers and a publication manager were identified to compile the information required within the targeted review.</p> <p>Level 2: A Senior Manager reviewed and approved the information within the publication, ensuring it met the requirements of the targeted review.</p> <p>Level 3: External independent assurance was not specifically appointed to this publication. However, reference was made to other Level 3 assurance already used on the Retail Competition Programme from Deloitte, Eversheds and PwC.</p>
Retail Competition Market Entry Assurance Certification (MEAC).	Ahead of the non-household retail market opening in April 2017, we needed to provide the Market Operator Services Limited (MOSL) with information on our ability to operate within the new market. Various documents were submitted directly to MOSL between April 2016 and September 2016.	<p>Level 1: A publication manager was appointed to write the various documents required as part of MEAC. They ensured that the document met the timescales for publication and met the requirements and guidance provided. Data providers were identified to provide information and evidence against the statements.</p> <p>Level 2: Senior Managers reviewed and approved the documentation being submitted.</p> <p>Level 3: External independent assurance was provided by Deloitte on one part of the MEAC. This was chosen on a risk based approach. Deloitte looked at our plans on how we would be compliant with the obligations of the new market.</p>
Interim Financial Statements.	Interim Financial Statements are a requirement of our investors and should be read in conjunction with the Annual report of that year. Our Interim Financial Statements are published on our website.	<p>Level 1: Throughout the year, we have accountants perform the day-to-day accounting activities, including maintenance of accounting systems and month end reconciliations. We have named data providers and data managers who are responsible for providing accurate information in line with any guidance provided. A publication manager is assigned. They follow the wider assurance process ensuring that the final document is accurate, accessible and easy to understand.</p> <p>Level 2: Throughout the year, we have management oversight of the accountants activities. This will include monthly reviews of information. A Senior Manager will review and approve the publication.</p> <p>Level 3: External independent assurance was not specifically applied to this publication.</p>

COMPLETED PUBLICATIONS	WHAT IS IT?	COMPLETED ASSURANCE ACTIVITIES
Retail Competition Market Readiness Self-Assessment.	Ahead of the non-household retail market opening in April 2017, we needed to provide Market Operator Services Limited (MOSL) with information on our readiness. Regular self-assessments were submitted to directly to MOSL between April 2016 and January 2017.	<p>Level 1: A programme management office was in place. They provided the controls around programme progress and were also identified as the publication manager. Data providers were identified to provide the information and evidence against the statements that needed to be made.</p> <p>Level 2: Senior managers reviewed and approved the documentation being submitted.</p> <p>Level 3: External independent assurance was not specifically applied to this publication. However, reference was made to other Level 3 assurance already used on the Retail Competition Programme from Deloitte, Eversheds and PwC.</p>
Retail Competition Letters of Assurance.	Ahead of the non-household retail market opening in April 2017, we needed to provide Ofwat and Market Operator Services Limited (MOSL) with information on our readiness. An Interim Letter on our progress towards April 2017 in October 2016 and a Final Letter confirming our readiness was submitted in January 2017. These Letters of Assurance were submitted directly to MOSL and Ofwat.	<p>Level 1: A publication manager was appointed to write the letter of assurance. They ensured that the document met the timescales for publication and met the requirements and guidance provided. Data providers were identified to provide information and evidence against the statements needed.</p> <p>Level 2: Senior managers and Directors were assigned specific statements being made within the letters of assurance. They reviewed the evidence available and confirmed our readiness.</p> <p>Level 3: External independent assurance was provided by Deloitte. The areas of the programme and the statements that they reviewed as part of this process were identified on a risk based approach. Deloitte reviewed programme progress, programme governance, compliance with the obligations of the new market and compliance with the statements being made. Additional assurance had been provided throughout the programme by Eversheds (level playing field assurance) and by PwC (financial assurance). This assurance also supported this publication.</p> <p>We obtained a Board Assurance Statement for this publication.</p>
Risks, Strengths and Weaknesses Statement.	As part of Ofwat's Company Monitoring Framework, we need to complete a risks, strengths and weaknesses exercise to identify the areas where additional assurance will be required. The findings from this exercise are published annually within our risks, strengths and weaknesses statement. This is available on our website. This was last published in January 2017.	<p>Level 1: A publication manager was appointed and data providers were identified to provide information required.</p> <p>Level 2: Senior Managers and Directors reviewed and approved the approach and the final documentation being published.</p> <p>Level 3: External independent assurance was provided by Halcrow. They reviewed the statement and provided recommendations. Their assurance review concentrated on whether the statement met the Ofwat guidance.</p>

COMPLETED PUBLICATIONS	WHAT IS IT?	COMPLETED ASSURANCE ACTIVITIES
Charges Scheme.	<p>Every year we publish an indicative wholesale charges scheme, a wholesale charges scheme and a charges scheme. These documents set out our wholesale charges for water and sewerage services to retailers who operate in our region and the charges for customers who receive wholesale and retail services from us.</p> <p>Our standard terms and conditions are included within the documents.</p> <p>All schemes are published annually on our website:</p> <ul style="list-style-type: none"> • indicative wholesale charges scheme was last published 1 October 2016 • wholesale charges scheme was last published 13 January 2017 • charges scheme was last published 1 Feb 2017. 	<p>Level 1: All data inputs into the tariff model were from assured data sources. The tariff model was reviewed and updated. All movements in tariffs were reviewed and bill impacts were assessed, making sure that they were reasonable and were explained. The team providing Level 1 assurance made sure that we remained compliant with the four revenue / price controls and remained compliant with the published charges principles and guidelines.</p> <p>Level 2: There was a tariff steering group, which included internal business experts in regulatory finance, retail services and tariffs. We completed a legal review of the charges scheme booklet. An accountable senior manager and Director reviewed the information provided and approved the final charges.</p> <p>Level 3: External independent assurance was provided. PwC audited the tariff model to ensure calculations were robust and reflected changes in guidelines. Halcrow audited the publication for compliance with charging principles and guidelines.</p> <p>We obtained a Board Assurance Statement for this publication.</p> <p>Internal Audit complete an annual billing audit, to confirm that the tariffs have been included within the billing system correctly.</p>
Non-Household Wholesale Invoicing Timetable.	<p>This is a timetable for all the wholesale invoices that we will produce for contracted retailers. This was published on our website in February 2017. It will be updated annually.</p>	<p>Level 1: The Market Codes are a set of rules that we need to abide by in the new market. The Market Operations Team within Regulation will make sure that we are following these rules. The requirements are compared against the calendar for the coming year and the timetable for invoicing is then created.</p> <p>Level 2: Senior Managers will review and approve the timetable.</p> <p>Level 3: External independent assurance is not considered necessary for this publication.</p>

COMPLETED PUBLICATIONS	WHAT IS IT?	COMPLETED ASSURANCE ACTIVITIES
Targeted Review on Asset Health.	<p>Ofwat will undertake a targeted review on particular topics. Targeted reviews provide extra visibility of the industry's approach to a particular topic. They allow Ofwat to challenge the industry to improve through gathering intelligence and assessing where companies have not identified or managed their risks. This targeted review will be on asset health. The review will be completed in February / March 2017. Information will be sent directly to Ofwat.</p>	<p>Level 1: Data providers, data managers and a publication manager have been identified to compile the information required within the targeted review.</p> <p>Level 2: A Senior Manager will review and approve the information within the publication, ensuring it meets the requirements of the targeted review.</p> <p>Level 3: We will not specifically apply external independent assurance on this publication. However, reference will be made to information assured by Halcrow through other processes and other publications.</p>
Assurance Plans (Draft & Final).	<p>As part of Ofwat's Company Monitoring Framework, we need to publish our assurance plan for the information that we provide. This is published annually as a draft. We undertake consultation on this draft and then amend based on the feedback obtained. The draft assurance plan will be published in February 2017 and the final assurance plan will be published in March 2017. The plans will be available on our website.</p>	<p>Level 1: A publication manager has been appointed and data providers have been identified to provide information required.</p> <p>Level 2: Senior Managers and Directors will review and approve the approach and the final documentation being published.</p> <p>Level 3: Internal Audit have completed a review of the information contained within the plan.</p>

COMPLETED PUBLICATIONS	WHAT IS IT?	COMPLETED ASSURANCE ACTIVITIES
Annual Performance Report (APR).	This is an annual report, which provides cost information, financial performance and provides information on our performance against our Customer Outcomes and Commitments. The APR allows you to compare the performance of individual companies to the rest of the sector. This will be published in July 2017.	<p>Level 1: The overall document has an assigned publication manager, who follows the wider assurance process ensuring that the final document is accurate, accessible and easy to understand. Supporting publication managers, data providers and data managers are assigned for all the sections within the full APR.</p> <p>Level 2: There is an APR Working Group, which reviews the requirements and makes sure these are being met through the timetable for delivery. A senior manager reviewed and approved the publication.</p> <p>Level 3: The information used within this document was assured by PwC and Halcrow. The data assurance process for this publication is certified to the ISO9001 quality management standard. The Yorkshire Forum for Water Customers received the findings from the assurance process on performance commitments and had the opportunity to review the publication for accessibility and make sure it is easy to read.</p> <p>We obtained a Board Assurance Statement for this publication.</p>
APR Section 1: Regulatory financial reporting.	Section 1 of the APR contains our financial statements, including our profit and loss statements, cash flow, income statement and net debt.	<p>Level 1: Throughout the year, we have accountants who monitor and manage the costs within our business. For the publication, we have named data providers and data managers who are responsible for providing accurate information in line with any guidance provided.</p> <p>Level 2: Throughout the year, we have management oversight of the accountants activities. This will include monthly reviews of information. For the publication, we have named senior managers and Directors who review the information provided and undertake reconciliation activities. The publication manager also ensures that information is provided in line with requirements.</p> <p>Level 3: Throughout the year, Internal Audit completed a financial and regulatory accounting audit on the controls in place for financial accounting. PwC are appointed as our external independent financial auditors. Every year they review the preparation of our accounts against the regulatory accounting guidelines and they complete a cross reference to our statutory accounts.</p>

COMPLETED PUBLICATIONS	WHAT IS IT?	COMPLETED ASSURANCE ACTIVITIES
<p>APR Section 2: Price review and other segmental reporting.</p>	<p>Section 2 of the APR provides further detail on our revenue and costs, to allow you to review companies' performance against final determinations. Revenue and costs are split between the price controls and revenue is split further down by customer type.</p>	<p>Level 1: We have named data providers and data managers who provided accurate information in line with any guidance provided.</p> <p>Level 2: We have named senior managers and Directors who reviewed the information provided and undertake reconciliation activities. The publication manager ensures that information is provided in line with requirements.</p> <p>Level 3: Throughout the year, Internal Audit has completed audits on billing, debt recovery, payment processes, procurement processes and on financial and regulatory accounting. PwC are appointed as our external independent financial auditors. Every year they review the preparation of our accounts against the regulatory accounting guidelines and they complete a cross reference to our statutory accounts. Halcrow also provide assurance of the non-financial information in this section.</p>
<p>APR Section 3: Performance summary.</p>	<p>Section 3 of the APR provides information on our performance against the customer outcomes, our performance commitments and whether our performance is in reward or penalty. This section provides a forecast on our performance to 2020.</p>	<p>Level 1: Throughout the year, we monitor and report on our performance commitments on a monthly basis. Performance is reviewed at the Delivery Assurance Groups and delivery plans are amended as required. For the publication, we have named data providers and data managers who provide accurate information in line with any guidance provided.</p> <p>Level 2: Throughout the year, we have management oversight of the performance reporting activities. For the publication, we have named senior managers and Directors who reviewed and approved the information provided. The publication manager also ensures that information is provided in line with requirements.</p> <p>Level 3: Throughout the year, Internal Audit has reviewed some of the performance commitments as part of their risk based audit plan. External independent assurance has been provided by Halcrow on the delivery plans in place for the performance commitments and to confirm that the data presented in the publication is accurate. Extra scrutiny has been provided on a number of our performance commitments, as per our targeted assurance plans.</p>

COMPLETED PUBLICATIONS	WHAT IS IT?	COMPLETED ASSURANCE ACTIVITIES
APR Section 4: additional regulatory information.	Section 4 of the APR provides additional information including accounting policies, totex (total operating expenditure) analysis and financial metrics.	<p>Level 1: We have named data providers and data managers who provide accurate information in line with any guidance provided.</p> <p>Level 2: We have named senior managers and Directors who review and approve the information provided. The publication manager also ensures that information is provided in line with requirements.</p> <p>Level 3: Throughout the year, Internal Audit has reviewed void households, metering and new connections. For the publication, PwC and Halcrow have reviewed the accuracy of the information presented.</p>
Data Assurance Summary.	This is an annual summary of the outcome of the assurance that has been carried. This will be published in July 2017 alongside the APR.	<p>Level 1: A publication manager has been assigned. They followed the wider assurance process ensuring that the final document is accurate, accessible and easy to understand.</p> <p>Level 2: An APR Working Group reviews the requirements and makes sure these are being met through the timetable for delivery. A senior manager reviewed and approved the publication.</p> <p>Level 3: Halcrow and PwC have provided input into this document. Internal Audit has reviewed the overall document.</p>
Customer Performance Report.	This is an annual summary of the information within the APR, including the information on our performance commitments. This will be published in July 2017, alongside the APR.	<p>Level 1: A publication manager has been assigned. They followed the wider assurance process ensuring that the final document is accurate, accessible and easy to understand.</p> <p>Level 2: An APR Working Group reviews the requirements and makes sure these are being met through the timetable for delivery. A senior manager reviewed and approved the publication.</p> <p>Level 3: The Yorkshire Forum for Water Customers has had an opportunity to review the publication for accessibility and make sure it is easy to read. Halcrow and PwC assured the information contained within this publication.</p>

COMPLETED PUBLICATIONS	WHAT IS IT?	COMPLETED ASSURANCE ACTIVITIES
Risk & Compliance Statement.	This is an annual statement which explains how we have complied with our relevant statutory, licence and regulatory obligations. This will be published in July 2017, alongside the APR.	<p>Level 1: A publication manager has been assigned. They followed the wider assurance process ensuring that the final document is accurate, accessible and easy to understand.</p> <p>Level 2: An APR Working Group reviews the requirements and makes sure these are being met through the timetable for delivery. A senior manager reviewed and approved the publication.</p> <p>Level 3: PwC and Halcrow have reviewed this publication for accuracy in the statements being made and consistency with the information presented within the APR.</p>
Annual Report & Financial Statements (statutory accounts).	Statutory accounts are a legal requirement. Within this annual report we communicate our strategy, governance and performance. This document provides performance against our customer commitments set within the context of our Strategic Business Objectives. This is part of our 'integrated reporting' which communicates how we create value for society and shareholders for today and the long term. This will be published in July 2017.	<p>Level 1: Throughout the year, we have accountants perform the day to day accounting activities, including maintenance of accounting systems and month end reconciliations. We have named data providers and data managers responsible for providing accurate information in line with any guidance provided. A publication manager has been assigned. They follow the wider assurance process ensuring that the final document is accurate, accessible and easy to understand.</p> <p>Level 2: Throughout the year, we have management oversight of the accountant's activities. This will include monthly reviews of information. Monthly reports are provided to the Board for financial and non-financial performance.</p> <p>Level 3: Throughout the year, Internal Audit has completed a financial and regulatory accounting audit on the controls in place for financial accounting, for example reconciliations and journaling. PwC are appointed as our external independent financial auditors. Every year they review that the information presented within our statutory accounts is true and fair based on company affairs and that the accounts have been prepared in accordance with accounting policies. The information on our performance commitments is assured through the Annual Performance Review publication with reviews throughout the year conducted by Internal Audit and external independent assurance provided by Halcrow.</p> <p>Board Audit Committee and Board approve the publication.</p>
PR19 Cost Assessment Data Assessment.	Price Reviews are one of the ways Ofwat sets the price, investment and service package that customers receive. This information will be sent directly to Ofwat to allow them to create a model for PR19. The publication is due in July 2017.	<p>Level 1: Named data providers and data managers provide accurate information in line with the guidance. A publication manager ensures that the timescales for publication are met and that the guidance was followed.</p> <p>Level 2: Senior managers and Directors will review and sign off the information.</p> <p>Level 3: External independent assurance has been provided by Halcrow. They review the information to ensure it has been completed accurately and in line with the guidance.</p>

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