

Audrey Mason
Senior Information Manager
OFWAT
Centre City Tower
7 Hill Street
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9 January 2008

Dear Audrey,

Response to consultation paper “PR09 business plan information requirements”

I am pleased to take this opportunity to respond to your consultation paper on the “PR09 business plan information requirements”.

My response is restricted to the scoping of the Auditor procedures that will form the basis of the long form report on both the draft and the final business plans. I attach a marked-up draft of the proposed revisions to the Auditor procedures. Without aiming to change the overall meaning of each procedure, I have re-drafted the procedures on a more traditional agreed upon procedures approach.

These comments follow a very constructive meeting yesterday with Tracey Anderson and her team to discuss and agree possible revisions to the wording of the proposed procedures. I understand that Ofwat will be circulating a revised draft of the Auditor procedures for final comment by the various audit firms following this meeting.

Please do not hesitate to give me a call if you wish to discuss any of the matters above.

Kind regards,

Yours sincerely,

Simon Evans
Director – Assurance