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# *Independent assurance report*

## **Private and confidential**

The Directors  
Electricity North West Limited  
304 Bridgewater Place  
Birchwood Park  
Warrington  
WA3 6XG

20 May 2015

*Independent assurance report to the directors of Electricity North West Limited (“the Company”) in respect of the Company’s statement of stakeholder engagement activities for the year ended 31 March 2015*

We have carried out a limited assurance engagement in respect of the Company’s statement of stakeholder engagement activities for the year ended 31 March 2015 (“the Selected Information”), as contained within Part 1 of the Company’s submission to the Ofgem Stakeholder Engagement Incentive Scheme (“the part 1 submission”).

The Selected Information is defined as the stakeholder engagement activities performed by the Company in the year ended 31 March 2015, described from page 2 onwards within the Stakeholder Engagement Part 1 submission under the following headings:

- Strategy\* (Pages 2-3);
- Inclusivity\* (Page 4);
- Materiality\* (Pages 5-6);
- Responsiveness\* (Page 7); and
- Assurance, accreditations and awards (Page 8).

\* An introduction to the Strategy, Inclusivity, Materiality and Responsiveness sections is provided under the titles ‘Evidence 1-4’ (in a dark text box with white writing). This text is taken directly from Ofgem’s guidance on the minimum requirements for stakeholder engagement reporting and so is not included within the Selected Information.

Our work has been undertaken so that we might state to the directors those matters we are required to state in an independent assurance report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the directors and the Company for our work, for this report, or for the conclusion we have formed, save where expressly agreed in writing.

## *Respective responsibilities of the Company and the Practitioner*

The directors are responsible for ensuring that the Company designs and implements an appropriate stakeholder engagement strategy. They are also responsible for preparing the Selected Information as described above. Our responsibilities for this engagement are established in the United Kingdom by our profession’s ethical guidance and are to undertake a limited assurance engagement and report in connection with the Selected Information. We report to you whether anything has come to our attention in carrying out

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*PricewaterhouseCoopers LLP, 101 Barbirolli Square, Lower Mosley Street, Manchester M2 3PW*  
T: +44 (0) 161 245 2000, F: +44 (0) 161 245 2910, [www.pwc.co.uk](http://www.pwc.co.uk)

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our work (which is further described below) which suggests that the Selected Information is not fairly stated, in all material respects.

### *Our approach*

We conducted our engagement in accordance with International Standard on Assurance Engagements 3000 issued by the IAASB. We performed a limited assurance engagement as defined in the IAASB's International Framework for Assurance Engagements.

The objective of a limited assurance engagement is to perform such procedures on a sample basis so as to obtain information and explanations which we consider necessary in order to provide us with sufficient appropriate evidence to express our conclusion. The extent of procedures performed is more limited than for a reasonable assurance engagement, and therefore less assurance is obtained.

Our procedures included:

- obtaining an understanding of the Selected Information and related disclosures;
- making enquiries of relevant Company management and personnel including the Networks Strategy and Technical Support Director, the Head of Customer Experience, the Head of Communications, the Real Time Systems Manager, the Corporate Social Responsibility Manager and External Communications Manager;
- performing walk-throughs, on a selective basis, of processes and procedures listed within the specified information;
- performing limited testing, on a selective basis, of evidence supporting the reported Selected Information, including (but not limited to):
  - the stakeholder engagement manual;
  - business plans;
  - the stakeholder materiality matrices;
  - meeting minutes and terms of reference for the internal and external stakeholder panels;
  - project documentation relating to the implementation of the two new IT systems;
  - the stakeholder engagement activities tracker (as well as associated documentation and communications such as emails, internal write-ups and resulting actions);
  - documentation showing membership and accreditation of / from various bodies;
  - written stakeholder feedback;
  - internal workplans;
  - internal and external communications; and
  - publically available external documents which make reference to, or are relevant to, the company.

### *Inherent limitations*

Non-financial performance information is subject to more inherent limitations than financial information, given the characteristics of the Selected Information and the methods used for determining such information.

Our conclusion is based on historical information and the projection of any information or conclusions in the attached report to any future periods would be inappropriate.



*Conclusion*

Based on the results of our procedures, nothing has come to our attention to indicate that the Selected Information, as set out in the part 1 submission, is not fairly stated, in all material respects.

*PricewaterhouseCoopers LLP*

PricewaterhouseCoopers LLP  
Chartered Accountants  
Manchester  
20 May 2015