

Wellington Water Limited

Internal Audit Report

- Related party processes (billing and invoicing)
- Non-financial performance measures controls assessment

November 2021





Wellington Water Limited
Private Bag 39804
Wellington Mail Centre 5045

17 November 2021

Internal Audit report – Non-financial performance measures and Related parties billing and invoicing

Dear [REDACTED]

We have completed our work in accordance with our Consultancy Services Orders dated

- 7 May 2021 - Controls assessment for non-financial performance measures; and
- 31 May 2021 - Assessment of the related parties billing and invoicing process for the Fulton Hogan alliance

As discussed with you previously, we have consolidated the findings from both our engagements into this Internal Audit report.

Our Internal Audit assessments were performed as per our scope and agreed approach described in Appendix A, and is based on our fieldwork performed between May and July 2021.

I would like to take this opportunity to acknowledge and thank the Wellington Water personnel for the time and contributions they have made to enable us to perform this engagement.

Please feel free to contact me on [REDACTED] if you have any questions or require any further information.

Yours sincerely

[REDACTED]
Wellington Water Limited
PwC



Private and confidential

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Conclusions

We have performed our engagement in accordance with relevant ethical requirements of the Code of Ethics issued by the New Zealand Institute of Chartered Accountants, and appropriate quality control standards. Our engagement does not constitute a review or audit in terms of standards issued by the New Zealand Institute of Chartered Accountants.

Accordingly, this engagement is not intended to result in either the expression of an audit opinion nor the fulfilling of any statutory audit or other requirements.



Executive summary

Executive summary

Wellington Water have established a Partnership Alliance with Fulton Hogan. This is an enabler for operational delivery of works across Wellington Water's network. Going forward, Wellington Water should strengthen controls to ensure that the Alliance partnership continues to deliver in line with expectations and facilitates accurate reporting of DIA measures.

In November 2018, Wellington Water and Fulton Hogan entered into the Three Waters Network operations and Maintenance Alliance agreement (the 'Alliance'). The Alliance is responsible for the operations and maintenance of the Network Assets managed by Wellington Water.

As part of Wellington Water's ongoing procurement and supplier review process, they requested an assessment over the end to end billing and invoicing process executed through the Alliance to assess controls in place and identify any improvement actions that need to be taken to address key risks.

Further as part of Wellington Water's 2019/20 financial audit, issues were raised with the reporting of Department of Internal Affairs ("DIA") non-financial measures, which resulted in a qualified audit opinion. In response, Wellington Water developed an improvement plan to address the concerns raised.

As part of good Governance Wellington Water requested an external perspective to assess:

- The controls implemented as part of the improvement programme are having the intended effect of resolving audit issues raised.
- Identification of improvement opportunities in control design and agree any actions that need to be taken to address these.
- Design consideration need for the ongoing internal audit programme to deliver assurance over the non-financial measures impacted.

Report Structure

This report consolidates the findings and actions from both our engagements. The Alliance's activities, controls and data have a direct impact on the quality of calculations and reporting of DIA non-financial measures. Therefore to ensure the root cause of findings are addressed the action roadmap has been developed at a system wide level.

The Alliance operations leverage a number of Fulton Hogan based processes and controls for managing assignment of work and cost approval. Whilst this provides a baseline level of control, it does not necessarily manage Wellington Water key risks.

Controls within the Alliance are largely performed by Fulton Hogan staff. However, we were unable to see clear monitoring or oversight controls being performed by Wellington Water and identified the need for further improvement to controls for managing the quality of work carried out by the Alliance. We have summarised the findings as:

- 1. Wellington Water does not have a consistent approach to validating CAPEX, OPEX and third party claims made by the Alliance.** This presents a risk that payments made using council funding is not valid, accurate or in line with intentions of the Alliance.
- 2. Lack of information is available to track, manage and monitor work being undertaken.** This results in a lack of visibility for Wellington Water as to whether work is delivered in line with quality expectations and if money is being spent efficiently. Further, this limits the accuracy of reporting to key stakeholders such as the Board or Councils.
- 3. Opportunity to implement performance analytics over data collected by the Alliance.** The Alliance and Wellington Water have an opportunity to develop key data analytic tests to provide assurance of the financial and operational performance. This will help form a basis for performance monitoring for the Alliance.

Executive summary

Controls have been implemented to address findings from the 2019 external audit. However, we identified deficiencies with the design of these controls implemented impacting the accuracy of the reporting of non-financial performance measures.

A Quality Assurance (“QA”) process to evaluate the quality of data available for reporting on non- financial measures was implemented in January 2020. This process, if designed and implemented correctly would provide a level of confidence over the accuracy of data used for the calculation of non-financial performance measure. However, we observed the following:

- 1. Exceptions identified the Quality Assurance survey are not investigated and tracked to resolution.** This can lead to inaccurate reporting of non-financial performance measures due to identified errors not being corrected.
- 2. Performance reporting across Wellington Water is inefficient and lacks data quality.** Due to known data issues, there is duplication of effort in consolidation and reporting of data. This leads to increased workloads (negatively impacting the operation of other controls as noted in 1) and inaccurate reporting of performance against DIA measures.
- 3. System notes are not sufficient to ensure consistent understanding of measurement calculations.** The calculation of the DIA measures is complex and often requires a level of data manipulation. This knowledge is held with key members of the team, but is not documented presenting a key person dependency to Wellington Water.

Overall, our observations in aggregate present a risk that the works commissioned and/or performed on behalf of Wellington Water are not consistent with expectations and information is not accurate for reporting purposes.

In response, a focussed plan to implement consistent processes combined with a level of oversight across the Alliance is needed.

This will enable efficiency in process whilst providing confidence that works are completed in line with expectations and data for key reporting is complete and accurate.

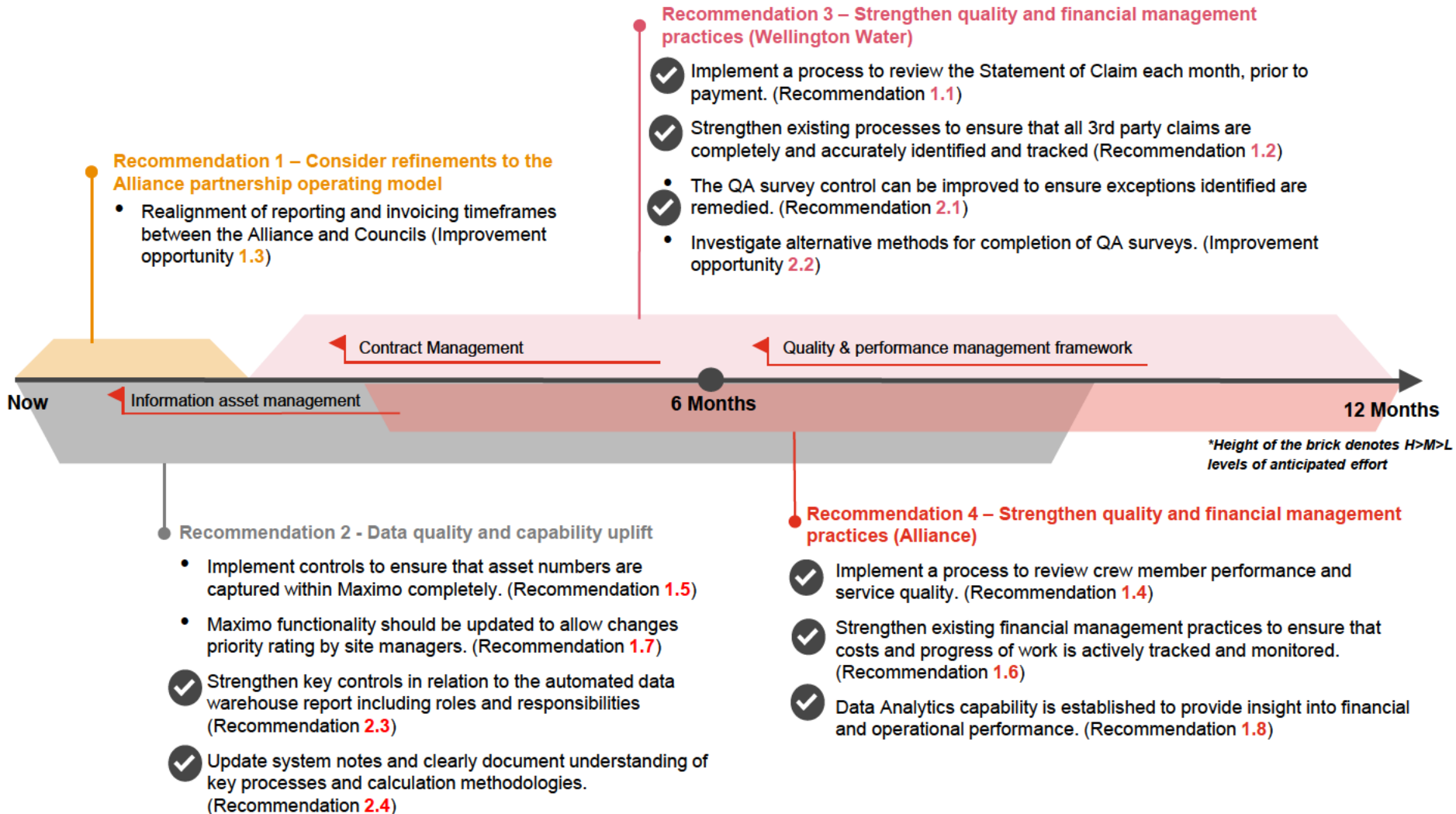
On the following page we have provided a simple roadmap of activities which should be prioritised by Wellington Water (and the Alliance as relevant) to address key risks identified in this Internal Audit.

Our roadmap balances the need for control whilst allowing autonomy in the Alliance to operate independently. We have also indicated where follow-up Internal Audit activity may provide confidence as key actions are implemented by Management.

Executive summary

The following the action plan summary show 4 key workstreams that incorporates each of the action noted in detail section of this report.

- ✓ Wide consider for inclusion in the ongoing internal audit programme
- ◀ Suggested internal audits refer to appendix B for details





1. Detailed
findings Related
Parties
Processes

1. No consistent approach to validating CAPEX, OPEX and third party claims made by the COG

High



Finding

The Customer Operations Group (COG) prepares a statement of claim that contains the monthly expenses incurred by Fulton Hogan (FH). This Statement of Claim includes a detailed task level breakdown of costs over the month by CAPEX, OPEX, Network Management Group (NGM) and 3rd party claims. It also includes year to date comparisons between yearly budget vs. forecast and monthly forecast vs actual spend.

Our assessment of the activities performed by WWL identified the following:

- **Lack of detailed review** - No evidence of review being performed by Wellington Water over monthly statement of claim provided by COG for CAPEX and OPEX items. This could result in costs which are not within the alliance agreement being paid by Wellington Water and subsequently Councils.
- **No monitoring 3rd party costs** – COG track costs incurred in relation to works which are result of third party damage. Claims are subsequently lodged in relation to these works and WW are reimbursed upon payment. Whilst the COG have effective processes in place to track these claims, WW do not accurately track claims that have been paid, are in progress and/or have been refused. This can lead to inaccurate and incomplete reporting to the councils and costs not being reimbursed where there is 3rd party liability. (Note the calculation and validation of unit price costs entered in to Maximo was out of scope for this assessment)

In summary, Wellington Water are not validating invoices with the appropriate supporting information that could lead to payments which are not aligned to the agreed services. This presents a wider risk that payment made using council funding is not valid or accurate.



Recommendations and agreed actions

1.1. Implement a process to review the **Statement of Claim** each month, prior to payment.

A process should be established for Wellington Water to perform a task level review of the costs with claimed by the Alliance. The process should be well documented and supported by guidance materials (for example, checklists). The process should consider the need for:

- i. Business Analyst and Cost Accountant to be included in the detailed review process to validate costs incurred and challenge the monthly forecast for reasonability.
- ii. CAPEX project managers (either WW or FH) to review and approve CAPEX expenses, if appropriate and within their Delegated authority before payment is made.

1.2. Strengthen existing processes to ensure that all 3rd party claims are completely and accurately identified and tracked

Co-ordination between WWL and COG for 3rd party claims should be strengthened by establishing clear monthly reporting of paid, in progress and rejected 3rd party claims which is report to the city councils. This should be actively monitored by WWL and followed up where required (for example, overdue claims).



Business improvement opportunities

1.3. Realignment of reporting and invoicing timeframes between the Alliance & Councils

Statements of Claim are prepared on the 20th of each month. However, reporting to councils occurs on the 30th. This results in 10 days of cost being manually accounted for through WIP summaries. This increases the double handling of information and limits Wellington Waters ability to monitor actual spend against budget and creates inefficiency in the invoicing process. Wellington Water should align the COG reporting due dates with City Council reporting dates to avoid the inefficiencies of adding WIP summaries and just report on actual completed work over a period of 30 days.

2. Lack of information is available to track, manage and monitor work being undertaken

High



Finding

The Customer Operations Group (COG) provides a forecast excel file with a task level monthly variance analysis of actual spend against forecast. The variance analysis is provided by the relevant team leader and service delivery and provides an explanation of any unexpected deviations.

During our walkthrough of work orders from initiation to reporting in the monthly statement of claim, we observed the following:

- Controls have not been established by the COG to monitor the performance of the crew members (FH and WW) including checking the reasonableness of hours spent on each work order. Without review of charged hours against work orders there is no management of the cost to complete work or identification of overrun costs.
- Despite a mandatory requirement for asset numbers to be recorded in the work order in Maximo. This not validation that this number is correct which impacts the ability for COG or WW to track assets status and condition.
- Inadequate financial management practices across work in progress or completed work, including
 - No tracking of the financial actual vs budget for CAPEX
 - The monthly forecast does not include the current state of projects across multiple months including whether project is on track or the percentage of completion
 - Monitoring of budget and actual spend is ineffective as the actual spend of FH is being tracked against the approved budget of both FH and WW resulting in inaccurate reporting of actuals to budget.

Without appropriate controls over work order monitoring Wellington Water cannot understand if work undertaken is completed efficiently, to the right level of quality or within its budget expectation. To this end, Wellington Water do not have a clear view as to whether money is being spent efficiently and are not able to report accurately to key stakeholders such as the Board or City Councils.



Recommendations and agreed actions

1.4. Implement a process to review crew member performance and service quality.

A quality assurance framework should be developed by the COG to set the quality expectation of crew, how they will be assessed on quality (including sampling) and what the results mean for their performance assessments.

A monthly sample of work orders should be quality assessed across crews and locations to determine the reasonability of hours charged against work completed (for both, Fulton Hogan and Wellington Water).

1.5. Implement controls to ensure that asset numbers are captured within Maximo accurately.

Investigate implementation of an automated control in Maximo to validate the asset number accuracy. However, in absence of this type of control, the QA survey should be updated to track the accuracy of data input in Maximo.

1.6. Strengthen existing financial management practices to ensure that costs and progress of work is actively tracked and monitored.

COG and WW need to establish controls over Reactive CAPEX projects to ensure:

- i. reporting of projects across multiple months is incorporated and tracked as part of monthly reporting
- ii. a clear method for monitoring FH's and WWL's actual spend against their apportioned budget for each project.
- iii. a regular review process to assess the actual vs budget of projects and reporting of results to city councils.

3. Opportunity to implement performance analytics over data collected by the Alliance.

High



Finding

The Customer Operations Group (COG) was designed to respond to any three waters operations and maintenance work orders that comes through city councils call centres. Customer Hub is a unit within the COG that receives requests from the City Councils' call centres (during normal business hours) and assigns them to a team for response and resolution.

COG structure has been designed to spread roles and responsibilities (Operations, Finance) across team members from both Wellington Water (WW) and Fulton Hogan (FH). In addition the Operational Performance team assesses and evaluates the COG operational performance.

From our process understanding and sample testing we found:

- Call prioritisation in Maximo is not accurate and doesn't reflect the actual priority of the work order according to the actual resolution time of the work order. Additionally, the Priority level in Maximo can't be changed once recorded which doesn't allow team leader to change the priority of the work order based on the onsite assessment. This leads to inaccurate calculation of dashboard performance indicators against each city council's KPIs as well as impact the DIA measurement calculations.
- The current organisational structure of COG shows that Group Management, Group Commercial Management and Customer Management roles are filled by Fulton Hogan employees. These roles are responsible for work execution, monitoring, claim preparation and approval. With the absence of WW oversight this structure increases the perception risk that FH may have a conflict of interest.
- Other than the tableau dashboard report, we did not identify any other data analytics reports prepared by the Operational Performance team. This limits COG's oversight to monitoring operational performance, identification of errors or efficiencies and implementation of improvement actions.



Recommendations and agreed actions

1.7. Maximo functionality should be updated to allow changes priority rating by site managers.

The functionality within Maximo should be updated to allow changes of the priority rating of work orders by approved personal (or site Managers). In doing this, the "history function" in Maximo should be enabled to capture the prioritisation changes and reasons for change.

1.8. Data Analytics is established to provide insight into financial and operational performance.

Develop and perform data analytic tests that will give a level of assurance to the accuracy of financial and operational performance.

A monthly report should be developed to monitor the ongoing performance across both financial and operational performance of the COG.



2. Detailed findings Non Financial Measures

1. Exceptions identified the Quality Assurance survey are not investigated and tracked to resolution

High



Finding

In January 2020 Wellington Water implemented a new Quality Assurance ("QA") survey control to evaluate the quality of data available for reporting on non-financial measures. The QA surveys are performed over 10-15% of work orders on a quarterly basis.

Whilst we found that all sampled QA surveys were completed by the relevant managers/team leaders, we identified that there is no evidence to demonstrate that matters (exceptions) identified in the QA survey were investigated and tracked to resolution.

Our testing of 25 QA surveys (across locations/teams) found 19 surveys with exceptions which were not subsequently changed/updated in the system (refer to appendix C for detailed testing).

We also observed that the current QA survey process is time consuming and places increased demand on existing commitments with managers. This impacts control quality and their ability to follow up on all exceptions identified.

Without follow up processes to address QA survey exceptions, improvements to data quality is limited and calculations of DIA measures (e.g. response times) remain inaccurate not meeting Audit NZ requirements. Further, there is limited scope for WWL to manage the quality of crew and asset performance.



Recommendations and agreed actions

2.1. The QA survey control can be improved to ensure exceptions identified are remedied.

An additional mandatory section in the QA survey should be included where team leaders are able to evidence follow up on exceptions being completed.

The QA survey should be used to develop data analytic tools to monitor the performance for crew and assets e.g. number of exceptions identified per crew member, number of incidents per asset. This will help to proactively identify issues ahead of them arising improving operational efficiency.



Business improvement opportunities

2.2 Investigate alternative methods for completion of QA surveys (e.g. outsourcing or automation).

Due to the routine nature of the QA control, there is an opportunity to automate or outsource the operation of the control. This will help to efficiently identify the 'true exceptions' and provide meaningful data for management to follow-up, improve total coverage of work orders surveyed, and free up team leaders to focus on the follow up of results instead of completing surveys.

2. Performance reporting across Wellington Water is inefficient and lacks data quality

High



Finding

An automated data warehouse report is generated by Wellington Water's Data Product Services (DPS) team directly from the database. This report aligns to the DIA calculation standards and provides a basis for reporting of the non-financial performance measures. However, we observed the following:

- The report is not used by any WWL teams in the performance of control activities despite automatically calculating DIA measures.
- The report generated is in EXCEL and does not have the appropriate end user computing controls to ensure integrity and confidentiality of the data within.
- The report is generated from real-time data meaning each time the report is prepared it is automatically updated with new info (i.e. number of connections). This limits the visibility and usefulness of the report in comparing historical performance.
- The Operational performance team do not fully understand or trust information provided by DPS so spend unnecessary time manually recalculating DIA and KPI measures to report on performance

Due to the issues identified within the reporting produced by the DPS team, the operational performance team is unable to rely upon the reporting produced and use this to determine how WWL is performing against DIA measures and provide accurate KPI reporting to Councils. This results in the operational performance team (within the Alliance) having to perform their own tableau dashboard reporting, limiting their capacity to perform oversight and monitoring activities.



Recommendations and agreed actions

2.3. Strengthen key controls in relation to the automated data warehouse report (including roles and responsibilities).

The existing data warehouse report provides an effective baseline to establish key performance management (Council KPI and DIA measures) processes. Controls should be implemented to:

- Define clear roles and responsibilities between the operational performance team and DPS team (including key processes and controls)
- Support data integrity and confidentiality of excel files:
 - Encrypted so only authorised users can access the file; and
 - Protected to prevent error or change to formulas critical to the integrity of the report.
- Ensure that updates to historical data are captured and tracked to allow traceability for future calculations.
- Develop the Tableau dashboard report to automatically populate from the data warehouse report. That will lead to more efficient and accurate calculations of the measure against city council's KPIs.

3. System notes are not sufficient to ensure consistent understanding of measurement calculations

Moderate



Finding

Wellington Water has documented system notes including process flowcharts to explain DIA calculation measures and processes. These are live documents which have ongoing updates made to help staff understand how measures are calculated.

We identified that the system notes for 'Service Requests (normal hours & after hours)' and 'Overflow Monitoring' included process flowcharts and identified current state controls within these processes - refer to appendix D. However, we observed the following:

- Documented calculation measures are not consistent with the practices within the Data Product Services (DPS) team.
- Documented calculation measures are high level and don't have the detail required for the Business Analytics (BA) team to trace report metrics back to the underlying data to assess reasonableness or variances.

Without proper documented system notes, WWL has an increase risk of losing key knowledge of these processes and key person dependency.



Recommendations and agreed actions

2.4. Update system notes and clearly document understanding of key processes and calculation methodologies.

Wellington Water should update the current system notes to align with the practices performed in DPS and provide sufficient detail to describe the calculation of each DIA measure, including specific examples.

In doing this, a workshop should be held between the BA and DPS teams to walkthrough the calculations and how calculations tie to the underlying data warehouse report. This should be documented within the system notes.



Appendices

Appendix A: Objective, scope and approach

Controls assessment for non-financial performance measures

Objective and scope

The objective of this engagement is to:

- Assess controls implemented as part of the improvement programme to understand if they are having the intended effect of resolving audit issues raised.
- Identify any improvement opportunities in control design and agree any actions that need to be taken to address these
- Provide advice of considerations needed for design of an ongoing internal audit programme to deliver assurance over the non-financial measures impacted.

The scope of the work will cover the five qualified non-financial measures noted by Audit NZ

Our approach

End to end control design assessment

- Hold a 2-3 hour workshop/whiteboard session to mapped out for each in scope measure the end to end process to identify key activities, data inputs/flows, risks and controls.
- Hold detailed walkthroughs meeting across each of the five in scope measures to assess the design of identified controls
- Assess whether control gaps exist, or existing controls require design improvements to further mitigate key risks for each in scope measure
- meet to discuss our design observations to date and agree next steps

Sample testing of key controls

- Agree with Wellington Water (with input from Audit NZ) the key controls to be sample tested including number of samples to be considered.
- Undertake sample testing to consider whether the key controls are being performed as intended. This will require obtaining documentation and/or meeting with relevant staff to understand the context of selected samples.

Determine considerations needed for ongoing assurance

- From work undertaken, consider the design elements and key assumptions that need agreement for development of an ongoing internal audit programme over the non-financial measures impacted.
- Meet to discuss next steps and output from this phase

Assessment of the related parties billing and invoicing process for the Fulton Hogan alliance

Objective and scope

The objective of this engagement is to:

- Assess the current inwards billing and invoicing process with Fulton Hogan to identify any improvement opportunities in control design and agree any actions that need to be taken to address these.
- The scope of this assessment will consider the end to end process (including any relevant sub-processes at Fulton Hogan).

Our approach

Understanding processes and controls

- Hold detailed walkthrough meetings with both Wellington Water and Fulton Hogan to understand:
 - the contract and service level requirements between Wellington Water and Fulton Hogan
 - the end-to-end process and controls over billing, invoicing and monitoring of Fulton Hogan service levels
 - Where applicable we will leverage the PwC Non-Financial measures assessment.
- Assess whether control gaps exist, or existing controls require design improvements to further mitigate key risks including gaps in the systems, poorly designed controls, controls operating ineffectively, etc.
- Meet to discuss our design observations to date and agree next steps

Sample testing of key controls

- Agree with Wellington Water the key controls to be sample tested including number of samples to be considered.
- Undertake sample testing to consider whether the key controls are being performed as intended. This will require obtaining documentation and/or meeting with relevant staff to understand the context of selected samples.

Determine considerations needed for ongoing assurance

- From work undertaken, consider the design elements and key assumptions that need to be agreed for development of an ongoing assurance plan for the Fulton Hogan contract
- Meet to discuss next steps and output from this phase

Appendix B: Suggested internal audit activity for the next 12 months

The following internal audit reviews each provide a deep dive assessment into the three key areas where issues have been identified. This will enable an up front detailed roadmap for how Wellington Water are to execute change to manage these key risk areas

Review title	Short description	Rational	Link to next step recommendations
Contract management	Perform a deep dive assessment of the contract management process and controls across Wellington Water to identify gaps and areas of improvement to further manage associated risks.	Our assessment found a lack of process and controls over monitoring Alliance costs. This internal audit will provide a view as to how pervasive this issue is across all contracts managed within Wellington Water.	<p>1.1 - Implement a process to review the Statement of Claim each month, prior to payment.</p> <p>1.2 - Strengthen existing processes to ensure that all 3rd party claims are completely and accurately identified and tracked</p> <p>1.6 - Strengthen existing financial management practices to ensure that costs and progress of work is actively tracked and monitored.</p>
Quality and performance management framework	Working with Wellington water to develop a step by step roadmap to implement a Quality and performance management framework.	To improve the quality and performance of work undertaken by crew, this internal audit will support management to understand the key elements of a good quality and performance management framework and the steps required to implement it for an uplift in quality across Wellington Water.	<p>1.4 - Implement a process to review crew member performance and service quality.</p> <p>2.1 - The QA survey control can be improved to ensure exceptions identified are remedied.</p>
Information asset management	Perform a deep dive assessment to understand how data is managed, analysed and turned into actionable insights for the Operations teams across Wellington Water	Wellington Water has a wealth of data that if not utilised is wasted. This internal audit will support management to understand how it can drive deeper insights, more focussed operational performance, enable better continuous improvement and a more sophisticated approach to providing trust and confidence to key stakeholders.	<p>1.8 - Data Analytics is established to provide insight into financial and operational performance.</p> <p>2.3 - Strengthen key controls in relation to the automated data warehouse report including roles and responsibilities</p>

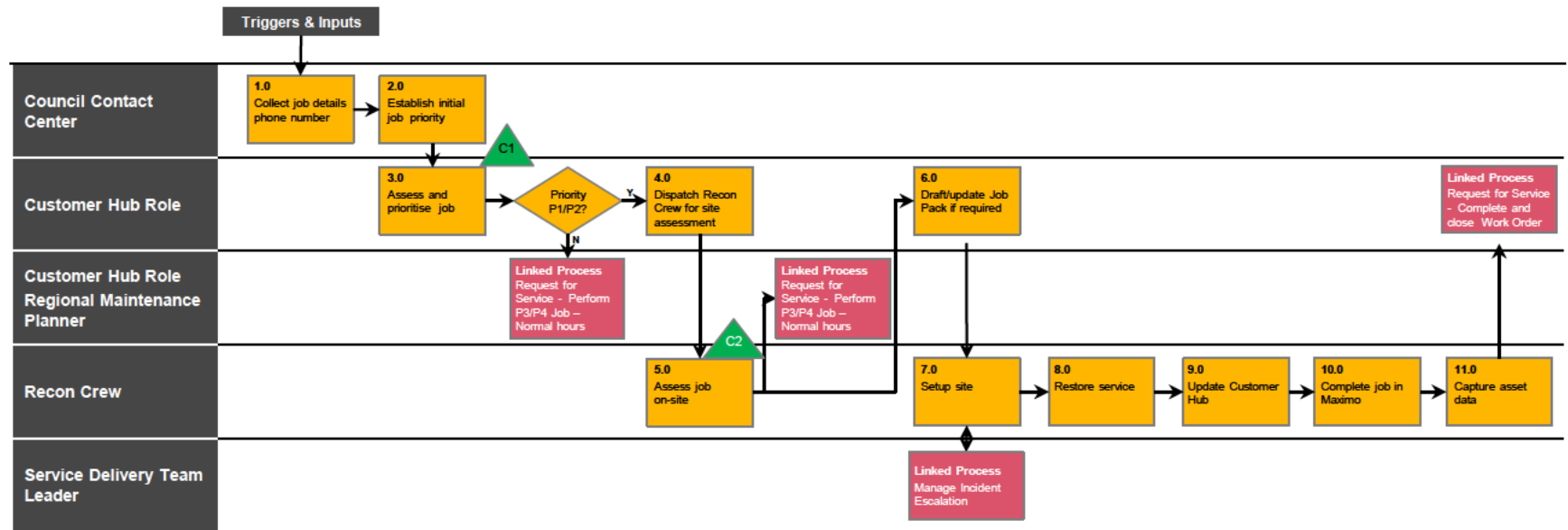
Appendix C: Quality assurance control testing results

Results of the sample test of 25 QA surveys to confirm if any actions identify by Team Leaders have been followed up and corrected in Maximo:

Sample	Service Request #	Resolve SLA Notes	Prestart Follow up Action	QA Checklist Completed	Follow up Action Identified	Follow up performed and documented	Comment
1	CWS0161/21	Other	No_follow_up_required	Yes	Yes	No	Insufficient documentation by team leader
2	WCCSR-90461	Job_should_be_on_hold	Discuss_with_Crew	Yes	Yes	No	No evidence for follow up with the crewmembers
3	WCCSR-97600	Complex_job	Discuss_with_Crew	Yes	Yes	No	No evidence for follow up with the crewmembers
4	WCCSR-99926	Delay_in_starting_job	Discuss_with_Crew	Yes	Yes	No	No evidence for follow up with the crewmembers
5	WCCSR-97626	Other	Discuss_with_Crew	Yes	Yes	Yes	
6	CWW0039/21	Other	Discuss_with_Crew	Yes	Yes	No	No evidence for follow up with the crewmembers
7	WCCSR-96502	Delay_in_starting_job	Discuss_with_Crew	Yes	Yes	No	No evidence for follow up with the crewmembers
8	HCC507916	Delay_in_starting_job	Discuss_with_Hub	Yes	Yes	Yes	
9	HCC507966	Delay_in_starting_job	Discuss_with_Crew	Yes	Yes	No	No evidence for follow up with the crewmembers
10	CWS0050/21	Delay_in_starting_job	No_follow_up_required	Yes	Yes	No	No evidence for follow up with the crewmembers
11	SWDC1725	Other	No_follow_up_required	Yes	Yes	No	No evidence for follow up with the crewmembers
12	SWDC1793	Delay_in_starting_job	No_follow_up_required	Yes	Yes	Yes	
13	HCC508689	Delay_in_starting_job	Discuss_with_Crew	Yes	Yes	No	No evidence for follow up with the crewmembers
14	HCC509107	Delay_in_starting_job	Discuss_with_Crew	Yes	Yes	No	No evidence for follow up with the crewmembers
15	SWDC1979	Delay_in_starting_job	Discuss_with_Crew	Yes	Yes	No	No evidence for follow up with the crewmembers
16	SWDC1926	Delay_in_starting_job	No_follow_up_required	Yes	Yes	Yes	
17	SWDC1947	Delay_in_starting_job	No_follow_up_required	Yes	Yes	Yes	
18	SWDC1954	Delay_in_starting_job	No_follow_up_required	Yes	Yes	Yes	
19	WCCSR-90041	Other	No_follow_up_required	Yes	Yes	No	Insufficient documentation by team leader
20	SWDC1752	Other	No_follow_up_required	Yes	Yes	No	No evidence for follow up with the crewmembers
21	HCC506916	Delay_in_starting_job	No_follow_up_required	Yes	Yes	No	Poor Quality/Irrelevant pictures with no evidence for follow up with crew members
22	WCCSR-164466	Afterhours_callout	No_follow_up_required	Yes	Yes	No	Poor Quality/Irrelevant pictures with no evidence for follow up with crew members
23	HCC518986	Afterhours_callout	No_follow_up_required	Yes	Yes	No	Poor Quality/Irrelevant pictures with no evidence for follow up with crew members
24	HCC522077	Afterhours_callout	No_follow_up_required	Yes	Yes	No	Poor Quality/Irrelevant pictures with no evidence for follow up with crew members
25	HCC518290	Other	Discuss_with_Crew	Yes	Yes	No	Poor Quality/Irrelevant pictures with no evidence for follow up with crew members

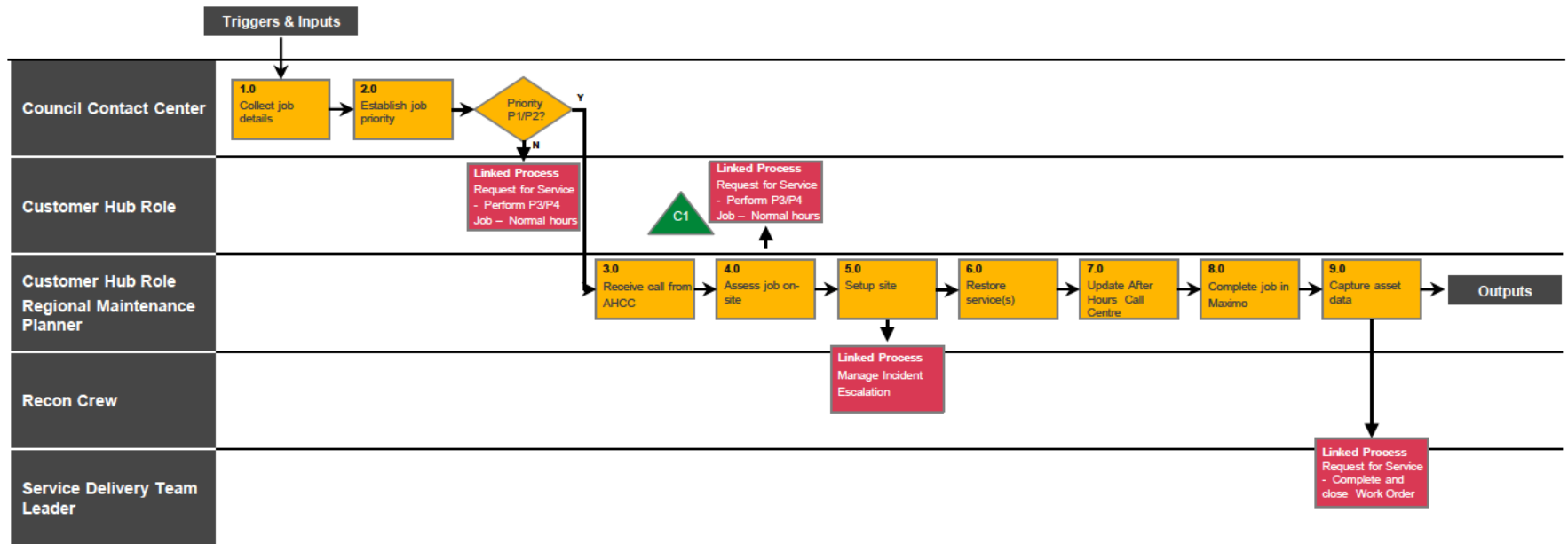
Appendix D: Non financial performance measure process maps

Request for Service – Normal Hours Response



Appendix D: Non financial performance measure process maps

Request for Service – After Hours Response



Key control identified :



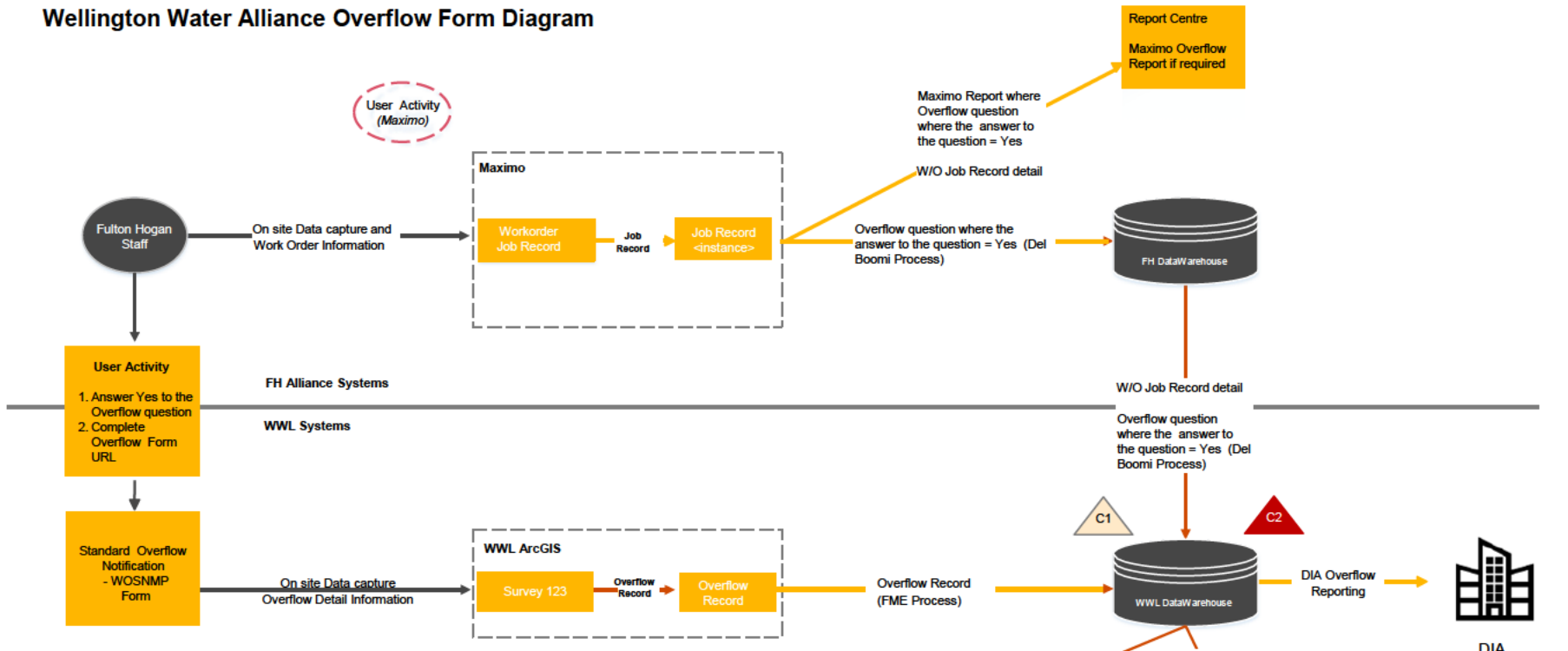
On call delivery crew reassess job priority level.

Key:

- Control working as intended
- Improvements needed within control
- Control is ineffective

Appendix D: Non financial performance measure process maps

Wellington Water Alliance Overflow Form Diagram



Key controls identified :

C1 On a quarterly basis, a quality assurance is performed over 15% of job orders executed to check the response & resolution time against the DIA measures

C2 On a monthly basis, a tableau report is created to compare monthly, quarterly & YTD results to each city councils KPI's

Key:

- Control working as intended
- Improvements needed within control
- Control is ineffective

- QA Audit**
Perform the following W/O QA Analysis
1. Identify all W/O's that come from FH systems (Maximo Report and WWL Datawarehouse) with the Overflow question = Yes
 2. Identify all W/O's that have completed Overflow Form coming from WWL the ArcGIS system
 3. Compare the two datasets and understand any discrepancies

DIA Overflow Reporting

Details

Tableau Dashboard (drillable format)

Thank you

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