

### Overall comments

- In a number of areas across the requirements for IPA, the term 'opinion' is used. Typically in the context of the services delivered by a professional services firm, 'opinion' requires a structured, evidence-based approach against a defined audit framework, which involves extensive sample-based testing or analysis of the underlying evidence, data, processes and documentation. As this level of review is not required from IPA to produce these reports, we request Ofgem to remove references to IPA providing an 'opinion'. We propose the wording is replaced with 'assess whether the evidence observed through IPA assurance activities supports the Programme / Code Bodies / Helix own assessment and reporting of progress.

### Fortnightly Testing Report

- We are in agreement with the chosen frequency for the provision of this reporting
- The reporting will cover any Testing phase ongoing at the time
- Our assessment will aim to review whether the evidence observed during our Testing assurance activities supports the Programme, Code Bodies and Helix own assessment and reporting of progress.
- Our evidence will be based on the periodic assurance bilaterals with the Programme Participants, post-sprint checkpoints with the Programme and Ofgem, observations gathered from the Programme governance and regular meetings, and review of supporting documentation.
- We are aiming to provide a brief summary report with our assessment, observations and actions agreed with the Programme, Code Bodies, Helix or other relevant parties to remediate any identified issues
- We will not provide our views on completeness and accuracy of the data used by the Programme to produce their reporting
- We will aim to provide these reports to Ofgem within three working days from the date after the Programme sends the Fortnightly Testing Report to us

### Fortnightly Qualification Report

- We recommend reducing the frequency of this reporting to monthly, relying on tracking progress in between through working groups, governance meetings, and our IPA assurance activities
- Our assessment will be aimed to review whether the evidence observed during our Qualification assurance activities supports the Code Bodies and Programme own assessment and reporting of progress.
- Our evidence will be based on our ongoing assurance activities across the Qualification Workstream, reviewing reporting provided from the Code Bodies, Programme governance and other regular meetings and review of supporting documentation.
- We are aiming to provide a summary report with our observations and actions agreed with the

Code Bodies, and where applicable with the Programme, to remediate any identified issues

- We will not report on a Participant by Participant basis per Qualification Wave nor will we provide views on completeness and accuracy of the data used by the Code Bodies to produce their reporting
- We will aim to provide these reports to Ofgem within three working days from the date after the Code Bodies and/or Programme send the report to us.

### **Fortnightly Migration Report**

- We recommend reducing the cadence of the reporting to monthly (pre M10) with a review of the required frequency post M10.
- Our assessment will be aimed to review whether the evidence observed during our Migration assurance activities supports the Programme's own assessment and reporting of progress.
- We are aiming to provide a summary report with our observations and actions agreed with the Programme, and where applicable with the other relevant Participants, to remediate any identified issues
- We are aiming to provide a summary report with our observations and actions agreed with the Programme to remediate any identified issues
- We will not report on a Participant by Participant basis based on their Migration schedules nor will we provide a view on completeness and accuracy of the data used by the Code Bodies to produce their reporting
- We will aim to provide these reports to Ofgem within three working days from the date after the Code Bodies and/or Programme send the report to us.

### **Monthly M10 Report**

- We are in agreement with the chosen frequency for the provision of this reporting.
- Providing a status update at PSG from this monthly report will allow for transparency on progress and an opportunity for further cohesion within the Programme by being able to spotlight any key areas and escalate issues, where applicable.
- We are aiming to provide a summary report with our observations and actions agreed with the Programme to remediate any identified issues, including the following:
  - Observations from our review of the evidence provided from the Programme, Code Bodies and Industry, where applicable, to validate completion of the prerequisite activities required to meet the M10 Acceptance Criteria
  - Observations from our review of the processes and governance activities the Programme has put in place to assess and track completion of the prerequisite activities against the M10 Acceptance Criteria
  - Observations from our ongoing assurance activities to assess the end-to-end readiness against the M10 Acceptance Criteria
  - Actions agreed with the Programme, Code Bodies and other relevant Participants as required to remediate any identified issues

- We will aim to provide these reports to Ofgem within three working days from the date after the Code Bodies and/or Programme send the report to us.

### **M10 Checkpoint Reports**

- We are in agreement with the chosen dates for the provision of this reporting. Both Checkpoint dates in March 2025 and June 2025 provide appropriate contingency for remedial action ahead of the final M10 in September 2025 unless a particularly disruptive or unforeseen event takes place. This takes into account that the progress of M10 readiness will be continuously monitored on the monthly basis and through the Get To Go-Live Group, in addition to regular reporting across all workstreams, which will provide visibility of risks and issues leading up to each checkpoint.
- We recommend maintaining a consistent approach to assessing the criteria across all Checkpoints. Unless there are exceptional circumstances, the Acceptance Criteria should also remain unchanged.
- We are aiming to provide a summary report with our observations and actions agreed with the Programme to remediate any identified issues, including the following:
  - Observations from our review of the evidence provided from the Programme, Code Bodies and Industry, where applicable, to assess completion of the prerequisite activities required to meet the M10 Acceptance Criteria
  - Observations from our review of the processes and governance activities the Programme has put in place to assess and track completion of the prerequisite activities against the M10 Acceptance Criteria
  - Observations from our ongoing assurance activities to assess the end-to-end readiness against the M10 Acceptance Criteria
  - Our view on the Programmes assessment of planning assumptions, key risks and issues being carried forward and downstream of the M10 milestone (by exception)
  - Actions agreed with the Programme, Code Bodies, and other relevant Participants as required to remediate any identified issues
- We will aim to provide these reports in accordance with the PSG cadence, however, will aim to share them with Ofgem and Programme three working days prior to the PSG paper day for alignment.

### **Report on the scope to bring forward post-go live milestones**

- IPA will report on any observations, risks and issues in the approach taken on the Programme, as well as agreeing actions to remediate them

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