



Attachment 17

WaterNSW Compliance Checklist

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WaterNSW Pricing Submission Compliance Checklist

The table below is a consolidated list of requirements under IPART's Water Regulation Handbook, and where the requirements are addressed in WaterNSW Proposal Suite. The Handbook does not contain its own consolidated compliance checklist. This compliance checklist is not intended to pre-suppose IPART's assessment of compliance, the quality, or the level to which WaterNSW's Proposal Suite meets IPART's expectations. It has been developed as a guide to allow IPART and stakeholders more readily identify where to look within the WaterNSW Proposal Suite for where the requirement is addressed.

Item	Comments	Where is this requirement addressed in the proposal?
Customers at the centre		
Customers at the centre	Does the proposal include a description of how the business has engaged with customers and community aligned to the engagement principles? IPART encourages the inclusion of a separate plain English customer-focussed summary of WaterNSW's proposal.	Pricing proposal - Section 3: Engagement with customers and stakeholders Attachment 3 Customer and community engagement - Section 5: Our approach to engagement Attachment 4 Customer Outcomes and Performance Measures
Outcomes and performance measures	Does the proposal include outcomes developed with customers for 1) Customers 2) Community and 3) Environment? Have details been provided on how WaterNSW incorporated insights from its customer engagement into the development of these outcomes? Does each outcome have an associated performance measure?	Pricing proposal - Section 4.2: Development of a scorecard to measure customer outcomes Attachment 4 Customer Outcomes and Performance Measures - Section 1: Introduction
Historical performance		
Historical performance	Does the proposal include information on the business's performance over the current determination period? Has justification been provided for any material deviations over the period relative to regulatory or operating licence requirements, decisions made by IPART or commitments made by WaterNSW? <i>See below, specific requirements for reporting on current period performance.</i>	Pricing proposal - Section 10.1: Historic performance Attachment 8 Base-Trend-Step operating expenditure - Section 2: Historical opex Attachment 6 Capital expenditure - Section 2: Total WaterNSW capital expenditure Attachment 11 Information and Communications Technologies (ICT) and Data Services - Section 2: 2020-2025 regulatory period expenditure Attachment 18 Capital expenditure Infrastructure Assets - Section 5: Historic performance
Service levels, customer outcomes, performance and output measures	Does the proposal include information on WaterNSW's performance in the current determination period in terms of forecast versus actual for: Service levels set at the last determination period Outputs and outcomes	Pricing proposal - Section 4.2: Development of a scorecard to measure customer outcomes Attachment 4 Customer Outcomes and Performance Measures
Target revenue	Does the proposal include details on WaterNSW's performance in the current determination period including: Annually set target revenue compared to actual revenue received Narrative on key reasons for variations between target and actual revenue Actual revenue for each year expressed in nominal \$ and any totals or comparisons expressed in real \$ using the inflation figures provided to WaterNSW in its Submission Information Package (SIP).	Pricing proposal - Section 12: Notional Revenue Requirement Attachment 10 Revenue requirement - Section 2: Revenue requirement (Greater Sydney) and Section 3: Revenue requirement (Rural Valleys)
Sales volumes and connections	Does the proposal include: A comparison between forecast and actual customer connections or entitlement volumes as well as sales volumes over the current determination period? An explanations for any deviations and implications for estimating volumes in the upcoming determination period.	Pricing proposal - Section 13: Demand forecasts (Greater Sydney and Rural Valleys)
Operating and capital expenditure	Does the proposal include forecast versus actual operating and capital expenditure over the current determination period?	Pricing proposal - Section 9: Operating expenditure and Section 10: capital expenditure Attachment 8 Base trend step operating expenditure - Section 2: Historical opex Attachment 6 Capital expenditure Attachment 11 Information and Communications Technologies (ICT) and Data Services - Section 2: 2020-2025 regulatory period expenditure
Implementation of the determination	Does the proposal include how it has implemented the current determination under section 18(5) of the IPART Act? (4) A government agency which is the subject of a determination or recommendation of the Tribunal is required to include in its annual report— (a) particulars of how any such determination has been implemented, and (b) a statement of whether any such recommendation has been implemented and, if not, the reasons why it has not been implemented. (5) A government agency that is the subject of a determination or recommendation of the Tribunal is also required to include the particulars and statement required under subsection (4) in the submissions made by the agency to the Tribunal during any subsequent investigation of the same matter as that to which the determination or recommendation related.	FY23 Annual Report Pages 58-61 "Implementation of price determinations" Pricing Proposal - Section 2 - Implementation of price determinations

Forecast expenditure and revenue requirement		
Revenue requirement	<p>Does the proposal include a clear estimate of the revenue required to be recovered over the determination period, based on the building block methodology?</p> <p>New approaches under the 3Cs framework include:</p> <p>IPART will roll forward the RAB in two asset categories per service</p> <p>WaterNSW is no longer required to maintain separate RABs or calculate separate prices for discretionary projects</p> <p>WaterNSW is expected to apply the simplified asset disposals policy</p> <p>*Note: following establishment of the NRR, the business can then adjust including true-ups and cost pass-throughs</p>	<p>Pricing proposal - Section 12: Notional Revenue Requirement</p> <p>Attachment 10 Revenue requirement - Section 1: Introduction</p>
Forecast expenditure	<p>IPART expects the business to articulate how it will deliver customer services and outcomes at the lowest sustainable cost while ensuring long-term customer value.</p> <p>Does the proposal include explanations on the following:</p> <p>Method used to forecast expenditure and key assumptions</p> <p>How key expenditure items are consistent with long-term plans and customer outcomes</p> <p>The basis on which expenditure is efficient including productivity strategies, trend and benchmarking analysis.</p> <p>Note: A detailed breakdown of historical and proposed expenditure should be included in the AIR/SIR and extend these forecasts for a total of 10-years.</p>	<p>Pricing proposal - Section 9: Operating expenditure and Section 10: Capital expenditure</p> <p>Attachment 8 Base-Trend-Step operating expenditure - Section 3: opex forecasting approach</p> <p>Attachment 6 Capital expenditure - Section 2: Total WaterNSW capital expenditure</p> <p>Attachment 11 Information and Communications Technologies (ICT) and Data Services - Section 2: 2025-2030 regulatory period expenditure</p>
Capital expenditure	<p>Does the proposal include the following:</p> <p>Outline of actual and projected capital expenditures for each year of the current and proposed determination periods, by major service areas and cost drivers?</p> <p>Supporting documentation and explanations of alignment with long-term plans and customer outcomes.</p>	<p>Pricing proposal - Section 10: Capital expenditure</p> <p>Attachment 6 Capital expenditure - Section 2: Total WaterNSW Capital Expenditure</p> <p>Attachment 6 Capital expenditure - Customer and community feedback</p> <p>Attachment 6 Capital expenditure - Section 3: Investment Strategy and Prioritisation Framework</p>
Predictive models for capex	<p>Has WaterNSW developed predictive models for future capex?</p> <p>IPART expects predictive models for future capital expenditure. IPART considers these model could initially focus on asset replacements and gradually be expanded to include other categories such as growth, resilience, and climate change adaptation.</p>	<p>Attachment 6: Capital expenditure</p> <p>Attachment 18: Capital expenditure Infrastructure assets</p>
Operating expenditure	<p>Does the proposal include the following for opex?</p> <p>Outline of actual and forecast opex in each year of the current and proposed determination period by major service category?</p> <p>BTS approach for recurrent controllable opex for forward determination period.</p>	<p>Pricing proposal - Section 9: Operating expenditure</p> <p>Attachment 8 Base-Trend-Step operating expenditure - Section 1: Introduction</p>
BTS approach	<p>Has WaterNSW submitted its opex forecasts using a BTS approach?</p> <p>Requirements for each component of the BTS approach below.</p>	<p>Pricing proposal - Section 9: Base trend step approach for operating expenditure</p> <p>Attachment 8: Base-Trend-Step operating expenditure</p>
Baseline recurrent controllable operating expenditure	<p>Does the base reflect WaterNSW's recurrent controllable opex and include the most recent year with a full 12-months of data?</p> <p>Has the baseline been adjusted to remove non-controllable expenditure items (these are to be forecast separately)?</p> <p>Has the baseline been adjusted to remove one off or non-recurring expenditure items incurred in the base year, or add normally occurring items that were not included in the base year?</p> <p>Have any cost savings in the final year of the current determination period and any efficiency improvements set by IPART been removed?</p> <p>Has WaterNSW demonstrated the efficiency of the adjusted baseline opex (eg, via benchmarking)</p>	<p>Pricing proposal - Section 9: Operating expenditure (Efficient base year)</p> <p>Attachment 8 Base-Trend-Step operating expenditure - Section 4: Setting the efficient base year</p>
Trends in recurrent controllable operating expenditure	<p>IPART expects WaterNSW to propose a trend component to adjust the baseline expenditure for the determination period.</p> <p>Do the proposed trends reflect a predictable change in the efficient level of recurrent controllable opex?</p> <p>A trend could represent output growth, productivity improvements and real input price changes.</p>	<p>Pricing proposal - Section 9: Operating expenditure (analysis of trends)</p> <p>Attachment 8 Base-Trend-Step operating expenditure - Section 5: Trending the base year</p>
Step changes in recurrent controllable operating expenditure	<p>Do all proposed step changes reflect forward-looking changes in the efficient level of recurrent controllable opex? This may be due to a particular event e.g., changes to regulation or the method of delivering a service.</p> <p>Have justification been provided for all step changes?</p> <p>Have drivers been identified and explained?</p> <p>Has an explanation been provided as to why the expenditure provided by the Base plus Trend components would not be sufficient?</p>	<p>Pricing proposal - Section 9: Operating expenditure (step changes)</p> <p>Attachment 8 Base-Trend-Step operating expenditure - Section 6: Step changes</p>

Incentive mechanisms		
Efficiency schemes	<p>Has WaterNSW achieved a self-assessment of Advanced or Leading? If yes, IPART expects the business to apply an efficiency scheme in its proposal or a compelling reason for its exclusion.</p> <p>Is WaterNSW applying an incentive mechanism? If yes:</p> <p>Does the proposal outline how this scheme fits into the businesses proposed strategy to improve long-term customer outcomes?</p> <p>Does the proposal include demonstration of appropriate systems and processes to anticipate and respond to changes to expenditure and risk?</p> <p>Does the proposal include specific metrics for each customer outcome, derived through engagement with customers?</p> <p>Has the business been self-assessed as Standard? If yes, application of a scheme is not expected. If the business intends to apply a scheme, has it included:</p> <p>Strong case for the inclusion of a scheme</p> <p>Sufficient justification to provide IPART confidence that expenditure proposals reflect efficient costs?</p> <p>Do internal systems and process have a strong cost-efficiency perspective that are able to respond effectively to the scheme?</p> <p>Is the business proposing a cap that differs from the 1% default cap or a cap to apply to individual schemes? If yes,</p> <p>Has the business provided sufficient justification?</p>	N/A – WaterNSW is not adopting an incentive mechanism
Outcome Delivery Incentive (ODI)	<p>Is WaterNSW applying the ODI?</p> <p>If yes, has the business reviewed its ODI against the following principles?</p> <p>Outcome performance needs to be readily measurable, influenced by expenditure, and create customer value</p> <p>The baseline level for the outcome should be well-justified</p> <p>Methods used to estimate customer value should be reasonable and robust</p> <p>ODIs should be succinct and not overlap.</p>	N/A – WaterNSW is not adopting an incentive mechanism
Capital Efficiency Sharing Scheme (CESS)	<p>Is WaterNSW applying the CESS?</p> <p>If yes, is WaterNSW proposing to exclude a cost or project from the CESS? If yes, has it provided sufficient evidence that would satisfy IPART of the following:</p> <p>There is a strong likelihood that actual capex for the specified category will differ materially from forecast</p> <p>The business is putting in place steps to improve its capacity to forecast the category of capital expenditure for the next determination period</p> <p><i>Any anticipated penalty arising from the CESS would have a material impact on the financial outcomes of the business.</i></p>	N/A – WaterNSW is not adopting an incentive mechanism
Efficiency Benefits Sharing Scheme (EBSS)	<p>Is WaterNSW opting into the CESS?</p> <p>If yes, has WaterNSW:</p> <p>If yes, does WaterNSW need to propose to apply an adjustment to deal with a temporary opex change in the base year?</p>	N/A – WaterNSW is not adopting an incentive mechanism
Uncertain and unforeseen expenditure	<p><i>IPART's strong preference is to assess and include a revenue allowance for uncertain costs at the beginning of the determination before they are incurred by the business to preserve its efficiency measures.</i></p>	N/A – this does not apply until the Determination period has commenced
Managing risk		
Managing risk	<p>IPART expects businesses to manage most typical cost risks within the provided cost allowance.</p> <p>Is there a possibility of an event that would cause a known, large variation in cost with a material impact on the business that cannot be controlled?</p> <p>If yes, WaterNSW can propose, upfront, a cost pass-through including:</p> <p>Evidence for the efficient cost of responding to the event</p> <p>A mechanism for recovering this cost.</p>	<p>Pricing proposal - Section 6: Managing risk (Cost pass throughs)</p> <p>Attachment 27 Proposed cost pass through arrangements - Section 1.3: Cost pass-throughs</p>

Setting prices		
Sharing of costs between rural water customers and the NSW Government	<p>Does the proposal include information on how WaterNSW will will recover its required revenue over the determination period? (ie, form of control, tariff structure and price level)</p> <p>For rural water services, including WAMC, has WaterNSW considered how it will share costs between impactors and beneficiaries and considered IPART's cost sharing framework?</p> <p>For IPART's cost sharing framework see: IPART Rural Water Cost Shares – Final Report, February 2019, p 23.</p>	<p>Pricing proposal - Section 7: Proposed Regulatory Framework (A revenue cap as the form of control)</p> <p>Pricing proposal - Section 12: Notional Revenue Requirement (Rural Valleys Cost Share Ratios)</p> <p>Attachment 13 Form of control (revenue cap or price cap)</p> <p>Attachment 25: Proposed user and government cost shares</p>
Demand forecast	<p>Does the proposal include:</p> <p>Demand forecasts for services over the determination period that are robust and evidence based</p> <p>Robust modelling to support the demand forecasts?</p> <p>An explanation of the demand modelling that clearly outlines and justifies any assumptions?</p>	<p>Pricing proposal - Section 13: Demand forecasts</p> <p>Attachment 21 Forecast customer numbers and demand</p>
Form of price control	<p>Has WaterNSW included its proposed form of price control?</p> <p>Is the proposed form of price control supported by customers and aligned to the long-term interests of customers?</p> <p>Has WaterNSW included the specific methodology for its proposed price control?</p>	<p>Pricing proposal - Section 7: Proposed Regulatory Framework (A revenue cap as the form of control)</p> <p>Attachment 13 Form of control (revenue cap or price cap)</p>
Prices and tariff structures	<p>Does the proposal include the proposed tariff structure including the price levels required to recover the revenue given its forecast demand?</p> <p>Do the proposed prices reflect the following key pricing principles?</p> <p>Usage charges - for rural water, where water trading schemes capture the value of scarcity, and bulk water supplied in Greater Sydney, IPART expects usage prices to reflect short-term costs of production</p> <p>Service charges recover residual revenue requirements – IPART expects businesses to engage with customers of services charges</p> <p>IPART prefers smoothed prices presented in present value terms</p>	<p>Pricing proposal - Section 14: Tariff and tariff structures</p> <p>Attachment 5 Tariff structures and proposed prices</p>
Credibility		
Credibility	<p>Does the Proposal set out how it will remain accountable to its customers?</p> <p>Has a self-assessment against the 12 principles under the 3Cs framework been completed?</p> <p>Has the Proposal been quality assured and endorsed by the Board?</p>	<p>Pricing proposal - Section 7: Proposed Regulatory Framework (3Cs Self-assessment)</p> <p>Attachment 2 self-assessment against IPART's grading rubric - Section 1.2: Grading self assessment</p> <p>Attachment 1 Quality assurance and board attestation</p>
Accountability and reporting	<p>Has WaterNSW included:</p> <p>A clear timeframe for when it will deliver on its proposed expenditures and outcomes?</p> <p>How performance and progress on key metrics will be communicated to its customers?</p> <p>Identification of shortcomings and how these and lessons from past determination periods are integrated into WaterNSW's current and long term strategies.</p>	<p>Pricing proposal - Section 4.2: Development of a scorecard to measure customer outcomes</p> <p>Attachment 4 Customer Outcomes and Performance Measures - Section 1: Introduction</p>
3Cs self-assessment	<p>Has WaterNSW self-assessed the extent to which its proposal promotes customer value, encourages cost efficiency and is able to be credibly delivered?</p> <p>Does this self-assessment refer to the 12 guiding principles under the 3Cs?</p> <p>Is supporting information to substantiate WaterNSW's grade included with the proposal?</p> <p>Does the proposal demonstrate WaterNSW is delivering genuine improvement and demonstrate this step-change in customer value both quantitatively and qualitatively?</p>	<p>Pricing proposal - Section 7: Proposed Regulatory Framework (3Cs Self-assessment)</p> <p>Attachment 2 Self-assessment against IPART's grading rubric - Section 1.2: Grading self assessment</p>
Quality assurance and Board endorsement	<p>Does the proposal include a Board attestation signed off by the chair of the Board?</p> <p>Has the proposal, information return and other material provided to IPART been subject to a quality assurance check prior to lodgement?</p> <p>Board endorsement demonstrates the Board's ownership of the proposal and provides transparency that it is confident the proposal would deliver in the long-term interests of its customers.</p>	<p>Attachment 1 Quality assurance and board attestation</p>
Information returns		
Annual Information Return (AIR) and Special Information Return (SIR)	Does the proposal include the AIR and SIR?	Appendix 7: Annual Information Return (AIR) /Special Information Return (SIR)

Appendix B		
Customer centricity		
Develop customer engagement strategy	How well has WaterNSW integrated customers' needs and preferences into the planning and delivery of services, over the near and long term?	WaterNSW publishes its Customer and Community Engagement Strategy 2023 and 2024
Customers influence business outcomes		Attachment 3 Customer and community engagement
Processes support customer centricity		<ul style="list-style-type: none"> WaterNSW has a feedback and complaints webpage at this link: https://www.waternsw.com.au/customer-services/help-and-support/feedback-and-complaints WaterNSW also has a website for customer engagement for the Proposal at this link: https://engagement.waternsw.com.au/WaterNSW-Pricing-Proposal-2025-2030 WaterNSW has a Customer service charter that contains our commitment to helping customers facing financial hardship available at this link: https://www.waternsw.com.au/customer-services/help-and-support/customer-service-charter
Customer engagement		
Engage on what matters to customers	Has WaterNSW engaged customers on what's most important to them, making it easy for customers to engage by using a range of approaches to add value?	Attachment 03 Community and customer engagement
Choose appropriate engagement methods		Attachment 03 Community and customer engagement
Engage effectively		Attachment 03 Community and customer engagement
Customer outcomes		
Customers drive outcomes	How well does WaterNSW's pricing proposal link customer preferences to proposed outcomes, service levels and projects?	Attachment 4 Customer Outcomes and Performance Measures
Performance measures support outcomes		Attachment 4 Customer Outcomes and Performance Measures
Accountability for customer outcomes		Attachment 4 Customer Outcomes and Performance Measures
Community		
Identify community outcomes	Has WaterNSW engaged with and considered the broader community to understand their objectives, including traditional custodians of the land and water, while ensuring services are cost-reflective and affordable today and in the future?	Attachment 03 Community and customer engagement
Community outcome performance measures		Attachment 4 Customer Outcomes and Performance Measures
Accountability for community outcomes		Attachment 4 Customer Outcomes and Performance Measures
Environment		
Identify environmental outcomes	Has WaterNSW identified and met broader environmental objectives, while ensuring services are cost reflective and affordable today and in the future?	Attachment 15 Climate change risk assessment
Environmental outcome performance measures		Attachment 15 Climate change risk assessment
Accountability for environmental outcomes		Attachment 15 Climate change risk assessment
Choice of services		
Consider differentiated service offerings	Has WaterNSW provided opportunities to reflect customers' varied preferences for the tariffs and additional services they are willing to pay for?	Attachment 13 Form of control (revenue cap or price cap) Attachment 3 Customer and community engagement Attachment 4 Final Customer Outcomes and Performance Measures Appendix 2 Customer Engagement plan / outcomes
Robust costs		
Justify proposed expenditure	How well does your proposal provide quantitative evidence that you will deliver the outcomes preferred by customers at the lowest sustainable cost?	Pricing proposal - Section 9: Operating expenditure (step changes, analysis of trends and efficient base year)
Optimise between opex and capex		Attachment 8 Base-Trend-Step operating expenditure
Accountability for expenditure outcomes		Pricing proposal - Section 10: Capital expenditure Attachment 6 Capital expenditure - Section 2: Total WaterNSW Capital Expenditure Attachment 18 Capital expenditure Infrastructure Assets

Balance risk and long term performance		
Understand long-term performance	Has WaterNSW weighed the benefits and risks to customers of investment decisions, and how consistent are they with delivering long-term asset and service performance?	Attachment 18 Capital expenditure Infrastructure Assets
Manage risks and reprioritise		Attachment 14 Risk management and governance Attachment 15 Climate change risk assessment
Commitment to improve value		
Develop cost efficiency strategy	Has WaterNSW shown ambition in the cost efficiency targets and what steps have WaterNSW taken to demonstrate commitment to deliver on their promises?	Attachment 09 Efficiency program
Accountability for cost efficiency outcomes		Pricing proposal - Section 9: Efficiencies built into our proposal
Equitable and efficient cost recovery		
Propose cost-reflective prices	Are WaterNSW's proposed tariffs efficient and equitable, and do they appropriately share risks between the business and their customers?	Pricing proposal - Section 14: Tariff and tariff structures
Justify within-period revenue adjustments		Attachment 5 Tariff structures and proposed prices
Credibility principles		
Delivering	Can the proposed expenditures and service outcomes be delivered in the timeframe proposed?	Pricing proposal - Section 8: Investment Prioritisation Pricing proposal - Section 9: Operating Expenditure Pricing proposal - Section 10: Capital Expenditure Attachment 4 Customer Outcomes and Performance Measures Attachment 4 Customer Outcomes and Performance Measures Attachment 18 Capital expenditure for infrastructure assets - Section 8 Capital program delivery Attachment 11 Information and Communications Technologies (ICT) and Data Services Attachment 6 Capital Expenditure
	Has progress been set out against key investments and performance targets (both short- and long-term) will be regularly monitored and communicated to its customers?	Pricing proposal - Section 4: Customer outcomes and developing a performance scorecard Attachment 4 Customer Outcomes and Performance Measures Attachment 18 Capital expenditure for infrastructure assets - Section 7 Historic performance Attachment 11 Information and Communications Technologies (ICT) and Data Services - Section 3.2 Proposed digital program for the 2025-30 determination period Attachment 6 Capital Expenditure
	Are there plans for foreseeable future challenges, including strategies for how it will reprioritise and adapt as changes arise?	Pricing proposal - Section 6: Managing Risk Attachment 14 Risk management and governance Attachment 15 Climate change risk assessment Attachment 23 Our corporate strategy
	Has the proposal has been approved by the Board (or equivalent), who endorse that the proposal would best promote the long-term interests of its customers? Does the proposal have evidence of a robust assurance process to ensure the veracity of information provided to IPART?	Attachment 1 Quality assurance and Board attestation Pricing proposal - Section 5: Management's role in delivering outcomes Attachment 31 Compliance Checklist
Continual improvement	Has the business conducted a justified self-assessment?	Attachment 2 Self-assessment against IPART's grading rubric Pricing proposal - Section 4: 3Cs Self-assessment
	Have the performance targets been monitored and communicated to customers over the previous period, consistent with past regulatory proposals?	Pricing proposal - Section 4: Customer outcomes and developing a performance scorecard Attachment 4 Customer Outcomes and Performance Measures Attachment 18 Capital expenditure for infrastructure assets - Section 7 Historic performance
	Has the business demonstrated how experience and lessons from past determination period/s have been integrated into current and future/long-term strategies, where gaps remain, and how future plans will address these?	Pricing proposal - Section 7: Proposed Regulatory Framework Pricing proposal - Section 6: Managing Risk Pricing proposal - Section 9: Operating Expenditure Pricing proposal - Section 10: Capital Expenditure Attachment 18 Capital expenditure for infrastructure assets - Section 7 Historic performance Attachment 11 Information and Communications Technologies (ICT) and Data Services - Section 3 2025-30 determination period: expenditure drivers, assumptions, methodology and governance Attachment 6 Capital Expenditure
	Has the business identified any shortcomings in its proposals including its plans to address any shortfalls?	Attachment 4 Final Customer Outcomes and Performance Measures Appendix 2 Customer Engagement plan / outcomes Attachment 14 Disclosure statement