



Strategic Spatial Energy Plan (SSEP) Assurance Framework Review

NESO Strategic Energy Planning Assurance

Final Report

National Energy System Operator Limited

July 2026

Redacted and disclosed under the EIR



Contents

1. Executive Summary	3
2. Detailed Observations & Recommendations	5
Appendices	
Appendix A: Scope of Review	11
Appendix B: Observations from Document Review	13



Redacted and disclosed under the EIR

1

Executive Summary

Executive Summary

Purpose and scope of the review

PwC was engaged by the Strategic Spatial Energy Plan (SSEP) Programme to undertake a desktop review of the Programme's Quality Assurance (QA) and assurance documentation.

The objective of the review was to assess whether the Programme has established an appropriately documented assurance framework and supporting control artefacts that clearly demonstrate how key risks are mitigated and assessed on an ongoing basis.

The review focused on documentation made available by the Programme and did not include testing of the design or operational effectiveness of QA controls. The detailed scope of the review, including activities outside the scope of our work, is set out in Appendix A. The documents reviewed are listed in Appendix B.

Key Messages

The purpose of the SSEP Programme's QA framework is to ensure appropriate quality assurance controls are established and operated to support the completeness and accuracy of modelling outputs and pathway option appraisal activities. To achieve this, the Programme needs to demonstrate not only that QA activities have been performed, but also how those activities have been designed to address the key risks associated with each workstream.

Our initial review found that the Programme Assurance Leads have worked proactively with each workstream to identify and address gaps in their QA activities. As a result, the Programme has documented an extensive suite of QA activities and procedures, supported by defined evidence and review requirements (*see the examples of good practice on the right-hand side of the page*).

However, whilst each workstream has documented QA procedures, the Programme has not established an overarching assurance framework to ensure the full set of QA controls and activities needed to provide appropriate coverage has been identified and implemented. This framework should be underpinned by a clear assessment of the key risks within each workstream and demonstrate how the documented QA controls and activities mitigate those risks.

Without this, the Programme cannot evidence the completeness of its quality assurance approach or demonstrate that its QA activities provide sufficient coverage of its key risks. This increases the likelihood of gaps in the QA approach and may reduce the confidence of internal and external stakeholders in the robustness of the Programme's pathway options.

To address this, we recommended that the SSEP Programme develops a consolidated and integrated assurance framework that clearly demonstrates how assurance activities, controls and supporting artefacts align to Programme risks and operate collectively across workstreams.

The framework should provide clear traceability between risks, QA activities, controls and supporting evidence, enabling an independent reviewer to understand how the Programme's key risks are managed through its assurance arrangements. As part of the development of the RACMs, the Programme should perform an assessment to identify any gaps in its QA controls and implement remedial actions where required.

The Programme accepted this recommendation. To support its implementation, we delivered a knowledge-sharing session on the development of RACMs, sharing examples of good practice. Building on this guidance, the Programme commenced the development of RACMs across its workstreams. This activity was ongoing at the time of writing this report.

Our detailed review of the Programme's QA procedures and supporting documentation also identified a number of recurring themes that present opportunities to strengthen the traceability between QA activities and their supporting evidence. These themes, together with our recommendations, are set out in the following section. The detailed observations recorded for each document, which provide the basis for these themes, are set out in **Appendix B**.

Areas of good practice observed

Our review identified the following examples of good practice, which should be carried forward as the programme continues to develop its QA control framework.



The Programme has developed an extensive set of documented QA activities and procedures including the review and challenge activities required to be undertaken across modelling and pathway option appraisal processes.



The Programme has established an assurance methodology based on the Three Lines of Defence model. The roles and responsibilities associated with each line of defence have been clearly documented and evidenced within the Programme's QA documentation.



Based on the Programme Assurance Leads' gap assessment, the Economic Modelling workstream has developed a RACM to document its key delivery risks and associated controls. Across the remaining workstreams, the gap assessment has focused on improving the quality and consistency of QA documentation.

Detailed Observations & Recommendations

Redacted and disclosed under the EIR

2

How to Read this Section

To support readers to review this section we have provided a description of the information provided on each detailed finding page.

- **Theme:** Summarises the recurring theme identified through our detailed review of the Programme's QA documentation. Each theme is based on the individual document-level findings presented in Appendix A and explains how the theme affects the Programme's ability to demonstrate that its QA controls and assurance activities are complete, effective and aligned to key Programme risks.
- **Document review summary:** Summarises the outcomes of the detailed document review by identifying the number of documents in which the theme was observed and providing an example document-level finding from Appendix B.
- **Recommendations:** Sets out practical actions to strengthen the Programme's QA framework and improve the clarity, consistency and traceability of QA controls and supporting documentation.
- **Criticality:** Indicates the level of importance the recommendation has on improving the traceability between QA activities and their supporting evidence
 - **Must:** The recommendation seeks to support an essential foundation required for successful future delivery and must be addressed as a matter of priority.
 - **Should:** The recommendation seeks to support a significant improvement opportunity that will support successful future delivery and should be addressed.
 - **Can:** The recommendation seeks to support an improvement opportunity that will support successful future delivery and should be addressed on a discretionary basis / where time and resources allow.
- **Owner:** Identifies the individual responsible for implementing the recommendation.
- **Target completion date:** Proposes the timeframe for implementing the recommendation.

Detailed Observations & Recommendations

The observations presented in this section represent the recurring themes identified through our detailed document review. Each theme has been developed by consolidating similar findings identified across multiple documents and is supported by illustrative examples from the document-level observations presented in Appendix B. The recommendations are intended to strengthen the Programme's ability to demonstrate that its QA controls and assurance activities are complete, effective and appropriately aligned to key Programme risks.

Key Themes	Document review summary	Key Recommendations	Criticality	Owner	Target completion date
Theme 1) Inconsistent naming of QA procedures across sign-off documents and supporting evidence In some instances, the names of quality assurance procedures referenced in assurance sign-off documents are inconsistent with the titles of the documents intended to evidence their operation. As a result, we were unable to determine how all procedures defined in the sign-off documentation align with the supporting evidence provided.	Example: The procedures described in the Down-selection Assurance Implementation and Sign-off document align to the folder structures where supporting evidence is stored; however, they do not reference specific documents within those folders. This may limit the SSEP Programme's ability to evidence how assurance activities link to the documents supporting down-selection decisions and the preferred energy pathway. (Detailed observation reference - DWNS 1) <i>Number of documents identified with the issues described in this theme: 6 (6% of total documents reviewed)</i>	Recommendation 1) Update sign-off documentation to clearly show how assurance activities link and operate together Update the assurance sign-off documentation for the Appraisal, Downselection and Policy workstreams to clearly define the specific assurance procedures being performed, using consistent naming conventions aligned to the underlying QA procedures and supporting evidence.	Should	Gareth Stanley	31-Aug-26
Theme 2) Certain QA procedures do not set out all the activities needed to meet the objectives of the associated QA control Certain QA procedures do not define all activities required to achieve the objectives of the QA controls. An example is provided to the right. Where key activities are omitted, there is a risk that the SSEP Programme may not perform all steps necessary to achieve the intended control objectives.	Example: Within the SSEP Access Requests to ESRI log, users are identified as 'temporary' or 'time-limited'; however, an access expiry or end date is not recorded for these users. This may limit the SSEP Programme's ability to demonstrate that access to modelling tools is appropriately time-bound and controlled, increasing the risk of challenge to how data has been managed. (Detailed observation reference - GESP 2) <i>Number of documents identified with the issues described in this theme: 7 (10% of total documents reviewed)</i>	Recommendation 2) Update QA procedures to include all activities required to achieve control objectives Update QA procedures to address identified gaps by ensuring each procedure clearly defines all activities required to achieve the relevant QA control objectives.	Must	Aneka Parker	31-Dec-26

Detailed Observations & Recommendations

The observations presented in this section represent the recurring themes identified through our detailed document review. Each theme has been developed by consolidating similar findings identified across multiple documents and is supported by illustrative examples from the document-level observations presented in Appendix B. The recommendations are intended to strengthen the Programme's ability to demonstrate that its QA controls and assurance activities are complete, effective and appropriately aligned to key Programme risks.

The target completion dates reflect when the detailed document-level observations underpinning each theme are expected to be addressed and therefore represent the latest planned completion date for the associated thematic finding. Programme management has confirmed that actions to address all Critical findings are underway and are expected to be completed by the end of July. Actions with target completion dates beyond August will form part of the Controls and Procedures Rationalisation Exercise, which will continue following submission of the SSEP Pathways Options Report (PoR).

Key Themes	Key Recommendations	Criticality	Owner	Target completion date
Overarching Theme 1) <i>The overarching document for each workstream does not define the risks the framework is intended to address or how QA controls mitigate those risks.</i> While the SSEP Programme has defined an overview document setting out QA procedures for each workstreams, it has not established a single overarching document that clearly defines the risks across each workstream and how the QA activities in place address those risks. As a result, it is not clear how QA controls and procedures have been designed to ensure they address the Programme's overall risk profile. This limits the Programme's ability to validate the completeness and effectiveness of QA activities in addressing those risks. If the SSEP Programme cannot demonstrate how key risks are identified and addressed, this may impact its ability to build confidence among external stakeholders in the validity of its outputs.	Overarching Recommendation 1) <i>Establish a consolidated and integrated assurance framework</i> Develop a single, consolidated SSEP assurance framework that clearly sets out how assurance activities, controls and supporting artefacts align to the SSEP Programme's risks and operate collectively across workstreams. The framework should include its objectives and principles, together with clear traceability between risks, assurance activities, controls and supporting evidence. As part of developing the framework, the Programme should perform a gap assessment across each workstream to identify any gaps in quality assurance activities and controls, and implement remedial actions where required. The SSEP Programme should also work with the SEP Assurance Lead to identify opportunities to establish a best practice approach for defining and documenting QA risk and control frameworks that can be applied consistently across the wider SEP portfolio.	Must		31-Dec-26

Detailed Observations & Recommendations Continued...

Key Themes	Document review summary	Key Recommendations	Criticality	Owner	Target completion date
Theme 1) <i>Inconsistent naming of QA procedures across sign-off documents and supporting evidence</i> In some instances, the names of quality assurance procedures referenced in assurance sign-off documents are inconsistent with the titles of the documents intended to evidence their operation. As a result, we were unable to determine how all procedures defined in the sign-off documentation align with the supporting evidence provided.	Example: The procedures described in the Down-selection Assurance Implementation and Sign-off document align to the folder structures where supporting evidence is stored; however, they do not reference specific documents within those folders. This may limit the SSEP Programme's ability to evidence how assurance activities link to the documents supporting down-selection decisions and the preferred energy pathway. (Detailed observation reference - DWNS 1) <i>Number of documents identified with the issues described in this theme: 6 (8% of total documents reviewed)</i>	Recommendation 1) <i>Update sign-off documentation to clearly show how assurance activities link and operate together</i> Update the assurance sign-off documentation for the Appraisal, Downselection and Policy workstreams to clearly define the specific assurance procedures being performed, using consistent naming conventions aligned to the underlying QA procedures and supporting evidence.	Should		31-Aug-26
Theme 2) <i>Certain QA procedures do not set out all the activities needed to meet the objectives of the associated QA control</i> Certain QA procedures do not define all activities required to achieve the objectives of the QA controls. An example is provided to the right. Where key activities are omitted, there is a risk that the SSEP Programme may not perform all steps necessary to achieve the intended control objectives.	Example: Within the SSEP Access Requests to ESRI log, users are identified as 'temporary' or 'time-limited'; however, an access expiry or end date is not recorded for these users. This may limit the SSEP Programme's ability to demonstrate that access to modelling tools is appropriately time-bound and controlled, increasing the risk of challenge to how data has been managed. (Detailed observation reference - GESP 2) <i>Number of documents identified with the issues described in this theme: 7 (10% of total documents reviewed)</i>	Recommendation 2) <i>Update QA procedures to include all activities required to achieve control objectives</i> Update QA procedures to address identified gaps by ensuring each procedure clearly defines all activities required to achieve the relevant QA control objectives.	Must		31-Dec-26

Detailed Observations & Recommendations Continued...

Key Themes	Document review summary	Key Recommendations	Criticality	Owner	Target completion date
Theme 3) <i>Certain activities within QA procedures do not include sufficient detail to enable the related QA control to be operated effectively</i> The activities described in certain QA procedures lack sufficient specificity to enable SSEP delivery teams to achieve the intended QA control objectives. An example is provided to the right. Without clearly defined activities, there is a risk that the SSEP Programme may not perform all necessary steps, or may undertake activities that do not fully address the relevant QA control objectives.	Example: Within the Geospatial Data Management & Control SOP, QA activities are not defined with sufficient clarity and specificity to enable delivery teams to understand exactly what is required or to evidence how these activities have been performed. For example, while the SOP refers to 'compliance with relevant laws, regulations and policies', it does not specify the <i>requirements</i> that must be adhered to. This lack of clarity may limit the SSEP Programme's ability to demonstrate that activities have been performed as intended to address specific legal, regulatory and policy requirements. (<i>Detailed observation reference - GESF 3</i>) <i>Number of documents identified with the issues described in this theme: 6 (8% of total documents reviewed)</i>	Recommendation 3) <i>Update QA procedures to define specific activities required to deliver the outcome of each QA control referenced in the procedure</i> Update QA procedures to define activities with sufficient clarity and specificity so that control operators understand exactly what is required to achieve the objectives of the QA controls within each procedure.	Should		31-Dec-26
Theme 4) <i>Gaps in supporting documentation for certain QA procedures</i> Certain documents referenced in the assurance implementation sign-off documentation were not available to review. If key quality assurance (QA) documentation is not readily available, the SSEP may be unable to provide evidence to external stakeholders that quality assurance activities were completed or explain the rationale for pathway outcomes.	Example: The L3 Reviewer Matrix referenced within the assurance sign-off document was not available for review. If these documents are not readily available, the SSEP Programme may be unable to demonstrate the completeness of its assurance activities (three lines model) over its environmental assessments. (<i>Detailed observation reference - ENVR 4</i>) <i>Number of documents identified with the issues described in this theme: 7 (10% of total documents reviewed)</i>	Recommendation 4) <i>Address gaps in documentation evidencing QA activities</i> Work with programme delivery teams to address identified gaps in documentation and confirm that all documents referenced within the assurance approaches across workstreams are readily available. The Programme should explore opportunities to use its stage gate process to confirm that all required QA documentation is complete and readily available before progressing to subsequent delivery stages.	Must		31-Dec-26

Detailed Observations & Recommendations Continued...

Key Themes	Document review summary	Key Recommendations	Criticality	Owner	Target completion date
Theme 5) Evidence of internal review is captured inconsistently Evidence of internal review is captured inconsistently, either due to gaps in the template or because reviews are not being consistently recorded. This may impact the SSEP's ability to demonstrate to external stakeholder that all QA activities have been performed to the required standard.	Example: Within the Capacity Threshold Methodology document, author, date, review, approval and version history information is not clearly recorded. This may reduce the SSEP Programme's ability to evidence that the methodology has been subject to appropriate internal review processes. (<i>Detailed observation reference - POL 10</i>) <i>Number of documents identified with the issues described in this theme: 4 (5% of total documents reviewed)</i>	Recommendation 5) Establish consistent documentation standards for artefacts evidencing key QA activities Across all documents referenced within the assurance approaches for SSEP workstreams, establish consistent documentation standards for artefacts evidencing QA activities, including clear recording of preparer, reviewer, approver and version control information. This will support the SSEP Programme being able to clearly to demonstrate the internal reviews that took place to ensure the accuracy of its key outputs to external stakeholders.	Could		31-Dec-26

Appendix A – Scope of Review

Redacted and disclosed under the EIR



Appendix A – Scope of Review

Purpose

Assess the SSEP Programme's assurance framework and perform a desktop review of control artefacts to identify any gaps or areas for enhancement and associated recommendations

In Scope:

PricewaterhouseCoopers (PwC), as the external assurance provider, has been engaged to undertake a desktop review of the assurance artefacts and controls that define the Strategic Spatial Energy Plan (SSEP) Programme's assurance framework and approach across its workstreams. The review will focus on assessing the following areas:

1. **Documented assurance framework:** Assess whether an overarching assurance framework has been documented, setting out its intent, principles, and structure, and whether it is underpinned by clearly defined risks for each delivery workstream.
2. **Design of assurance activities:** Assess the extent to which assurance controls/activities have been clearly designed to address the key delivery risks.
3. **Definition and consistency of control requirements:** Assess whether operational and evidence requirements are clearly defined for each assurance control/activity and are applied consistently across workstreams.
4. **Monitoring effectiveness of the framework:** Assess whether an approach has been defined to monitor the framework, including assessing whether it continues to address existing and emerging risks over time.

Observations and recommendations will be developed and validated with SSEP and the SEP Assurance Lead.

Deliverables:

- A review of programme assurance artefacts and other documentation
- A series of 1:1 sessions with the SSEP Assurance Lead and, where required, accountable SMEs from the Programme.
- A report following the review that highlights the key findings, areas of strength and required improvement.

Out of scope:

- **Formal testing of the design and operational effectiveness of controls** - We will review control documentation and supporting templates to identify any gaps or areas for enhancement to support their effective design and operation. We will not perform formal testing of the design or operating effectiveness of controls in accordance with recognised assurance standards.
- **Assessment of external assurance activities** - We will only review NESO's assurance approach for the SSEP Programme and will not assess the assurance activities delivered by external parties.

Resources:

██████████ Director
██████████ Senior Manager
██████████ Senior Associate
██████████ Manager (SME support)

B

Appendix B – Observations from Document Review

Appendix B – Observations from SEF Document Review

Observation Ref	Document	Observation	Associated Theme	Owner	Target completion date
SEF 1	SSEP SEF Governance Protocols 0.2	Within the SSEP SEF Governance Protocols document, reference is made to the retired “Pillars of SSEPciety” meeting, which is a forum which does not exist within the current governance structure. This may reduce clarity over the active governance arrangements and make it more difficult to evidence how governance forums support the SSEP programme in delivering complete and accurate outputs that align with stakeholder requirements.	Theme 5: <i>Evidence of internal review is captured inconsistently</i>		31-Dec-26
SEF 2	SSEP SEF Governance Protocols 0.2	Within the SSEP SEF Governance Protocols document, it is not clearly documented how the Design Authority and PMB forums are intended to operate, with limited detail on scope, membership, frequency and outputs. This may reduce clarity over how these governance forums support the SSEP programme in delivering complete and accurate outputs that align with stakeholder requirements.	Theme 3: <i>Certain activities within QA procedures do not include sufficient detail to enable the related QA control to be operated effectively</i>		31-Dec-26
SEF 3	SSEP SEF QA Data SOP – Scope of Review 0.2	Within the SSEP SEF QA Data SOP, related Data and Governance SOPs are not clearly referenced, and linkages between these documents are not evident. This may limit the SSEP Programme’s ability to evidence how quality assurance activities are embedded within its processes to support data collection for geospatial modelling, potentially reducing its ability to justify how energy pathways have been derived.	Theme 1: <i>Inconsistent naming of QA procedures across sign-off documents and supporting evidence</i>		31-Dec-26
SEF 4	SSEP SEF Data SOP 0.1	Within the SSEP SEF Data SOP, the evidence requirements for controls C2, C3 and C9 are not clearly documented, and referenced supporting technical documentation was not available for review. If these documents are not readily available, this may impact the SSEP Programme’s ability to clearly evidence the effectiveness of its quality assurance activities to external stakeholders.	Theme 3: <i>Certain activities within QA procedures do not include sufficient detail to enable the related QA control to be operated effectively</i>		31-Dec-26
SEF 5	SSEP SEF Assurance Artefacts Deliverables	Within the SSEP SEF Assurance Artefacts Deliverables tracker, an “Assurance Approved” field is included, however it is not clear who approved artefacts or when approval was provided. This limits the SSEP Programme’s ability to evidence that outputs have been reviewed by individuals with the appropriate expertise.	Theme 4: <i>Gaps in supporting documentation for certain QA procedures</i>		31-Dec-26

Appendix B – Observations from Geospatial Document Review

Observation Ref	Document	Observation	Associated Theme	Owner	Target completion date
GESP 1	SSEP Geospatial Analysis Control Environment Protocols	Within the SSEP Geospatial Analysis Control Environment Protocols, it is not clearly documented how access is revoked when individuals leave or no longer require access. This may limit the SSEP Programme's ability to evidence that access to geospatial systems is appropriately controlled, increasing the risk of challenge to the integrity of data used to derive energy pathways.	Theme 2: <i>Certain QA procedures do not set out all the activities needed to meet the objectives of the associated QA control</i>		30-Sep-26
GESP 2	SSEP Access Requests to ESRI Log	Within the SSEP Access Requests to ESRI log, users are identified as 'temporary' or 'time-limited'; however, an access expiry or end date is not recorded for these users. This may limit the SSEP Programme's ability to demonstrate that access to modelling tools is appropriately time-bound and controlled, increasing the risk of challenge to how data has been managed.	Theme 2: <i>Certain QA procedures do not set out all the activities needed to meet the objectives of the associated QA control</i>		30-Sep-26
GESP 3	Geospatial Data Management & Control SOP	Within the Geospatial Data Management & Control SOP, QA activities are not defined with sufficient clarity and specificity to enable delivery teams to understand exactly what is required or to evidence how these activities have been performed. For example, while the SOP refers to 'compliance with relevant laws, regulations and policies', it does not specify the requirements that must be adhered to. This lack of clarity may limit the SSEP Programme's ability to demonstrate that activities have been performed as intended to address specific legal, regulatory and policy requirements.	Theme 3: <i>Certain activities within QA procedures do not include sufficient detail to enable the related QA control to be operated effectively</i>		31-Jul-26
GESP 4	QA Review and Progress Tracker	Within the QA Review and Progress Tracker, it is not clearly documented which QA activities were performed, who performed them or whether sign-off was completed. This may impact the SSEP Programme's ability to clearly evidence the effectiveness of its quality assurance activities to external stakeholders.	Theme 4: <i>Gaps in supporting documentation for certain QA procedures</i>		30-Sep-26

Appendix B – Observations from Environmental Document Review

Observation Ref	Document	Observation	Associated Theme	Owner	Target completion date
ENVR 1	Program Lifecycle Framework	Within the Programme Lifecycle Framework, it is not clearly defined how third-line assurance activities will be delivered, including when they should be applied and how the outputs of independent reviews are incorporated into the SSEP Programme's delivery approach for its environmental assessment of pathway options. This creates a risk that the SSEP Programme cannot evidence when key third-line assurance reviews have been performed or how outputs support its delivery approach and outcomes.	Theme 2: <i>Certain QA procedures do not set out all the activities needed to meet the objectives of the associated QA control</i>		31-Jul-26
ENVR 2	Standards Matrix	Within the Standards Matrix, it is not evident how completeness of environmental regulations has been assessed, and the referenced legal gap analysis was not available for review. This may limit the SSEP Programme's ability to demonstrate that all relevant regulatory requirements have been considered in developing its outputs.	Theme 3: <i>Certain activities within QA procedures do not include sufficient detail to enable the related QA control to be operated effectively</i>		31-Jul-26
ENVR 3	L1 / L2 / L3 Reviewer Matrices	The Level 1 and Level 2 Reviewer Matrices are not documented to a high enough level of detail to enable the SSEP Programme to demonstrate an appropriate standard of assurance over its environmental assessments.	Theme 3: <i>Certain activities within QA procedures do not include sufficient detail to enable the related QA control to be operated effectively</i>		31-Jul-26

Appendix B – Observations from Environmental Document Review Continued

Observation Ref	Document	Observation	Associated Theme	Owner	Target completion date
ENVR 4	L3 Reviewer Matrix	The Level 3 Reviewer Matrice referenced within the assurance process is not available for review. If these documents are not readily available, the SSEP Programme may be unable to demonstrate the completeness of its assurance activities (three lines model) over its environmental assessments.	Theme 4: <i>Gaps in supporting documentation for certain QA procedures</i>		31-Jul-26
ENVR 5	L2 Assurance Sign-off	Within the Level 2 Assurance Sign-off documentation, it is not clear who performed the review. This limits the SSEP Programme's ability to evidence that outputs have been reviewed by individuals with the appropriate expertise.	Theme 3: <i>Certain activities within QA procedures do not include sufficient detail to enable the related QA control to be operated effectively</i>		31-Dec-26
ENVR 6	L2 Assurance Sign-off	Within the Level 2 assurance sign-off documentation, it is not clearly defined how RAG ratings are assigned to each assurance activity. Without clear justification for the ratings assigned, the assessment cannot provide reliable evidence of the effectiveness of assurance activities.	Theme 3: <i>Certain activities within QA procedures do not include sufficient detail to enable the related QA control to be operated effectively</i>		31-Dec-26

Appendix B – Observations from Policy Document Review

Observation Ref	Document	Observation	Associated Theme	Owner	Target completion date
POL 1	Capacity Threshold: Handover emails	Within the Capacity Threshold handover emails, policy inputs to modelling are shared via email correspondence without a clearly documented handover process, sign-off or acceptance control. This may limit the SSEP Programme's ability to evidence how policy inputs were checked, transferred and approved before being used to inform modelling outputs.	Theme 2: <i>Certain QA procedures do not set out all the activities needed to meet the objectives of the associated QA control</i>		31-Dec-26
POL 2	Capacity Threshold: Economic modelling policy tracker	The assurance sign-off document states that it would include a policy tracker for economic modelling pathways. However, based on the document provided, no evidence of a policy tracker was identified. The absence of clearly identifiable policies may limit the SSEP Programme's ability to demonstrate compliance with, and alignment to, relevant policy requirements.	Theme 4: <i>Gaps in supporting documentation for certain QA procedures</i>		31-Jul-26
POL 3	Pathway themes stakeholder engagement pack	The assurance sign-off document states that it would include a policy tracker for economic modelling pathways. However, based on the document provided, no evidence of a policy tracker was identified. The absence of clearly identifiable policies may limit the SSEP Programme's ability to demonstrate compliance with, and alignment to, relevant policy requirements.	Theme 4: <i>Gaps in supporting documentation for certain QA procedures</i>		31-Dec-26
POL 4	Policy Assessment: Feedback	Within the Policy Assessment feedback documentation, external feedback is evidenced through email chains, however internal feedback referred to as part of methodology development was not available for review. This may limit the SSEP Programme's ability to evidence how the policy assessment methodology was internally challenged and refined before it was finalised.	Theme 4: <i>Gaps in supporting documentation for certain QA procedures</i>		31-Dec-26

Appendix B – Observations from Policy Document Review Continued

Observation Ref	Document	Observation	Associated Theme	Owner	Target completion date
POL 5	Policy Assessment: Methodology	Within the Policy Assessment Methodology, it is not clearly documented what activities are in place to ensure the list of in-scope policies remains complete and up to date. This may limit the SSEP Programme's ability to evidence that new relevant policy inputs have been appropriately identified and reflected in modelling outputs.	Theme 2: <i>Certain QA procedures do not set out all the activities needed to meet the objectives of the associated QA control</i>		31-Dec-26
POL 6	Policy Assessment: Assessment Dashboard	The document demonstrates consideration of relevant policies; however, it is not clear how these policies were selected, validated as applicable, or assessed for completeness against the full population of relevant policies. This may limit the SSEP Programme's ability to demonstrate that it has fully assessed its pathway options against relevant government policies when selecting the final pathway option.	Theme 2: <i>Certain QA procedures do not set out all the activities needed to meet the objectives of the associated QA control</i>		31-Jul-26
POL 7	Policy Assessment: QA evidence of assessment dashboard	The document includes an email evidencing that an internal review was performed; however, it does not demonstrate what activities were undertaken as part of the review to evidence that the assessment dashboard is complete and accurate. Without clear documentation of review activities and outcomes, the SSEP Programme's ability to demonstrate that comprehensive and effective reviews have been undertaken may be limited.	Theme 4: <i>Gaps in supporting documentation for certain QA procedures</i>		31-Jul-26
POL 8	Policy Assessment: Policy tracker	Within the Policy tracker, it is not clearly documented how listed policies align to policy inputs used in the model or how exclusions are determined. This may limit the SSEP Programme's ability to evidence how policy decisions have been translated into modelling assumptions and pathway outputs.	Theme 2: <i>Certain QA procedures do not set out all the activities needed to meet the objectives of the associated QA control</i>		31-Dec-26

Appendix B – Observations from Policy Document Review Continued

Observation Ref	Document	Observation	Associated Theme	Owner	Target completion date
POL 9	<i>Assurance Implementation and Sign-off</i>	Within the Policy Assurance Implementation and Sign-off document, linked artefacts are described using generic titles such as “Methodology”, “Feedback” and “DA paper”, which do not clearly identify the underlying documents. This may limit the SSEP Programme’s ability to evidence the specific activities underpinning its key quality assurance controls.	Theme 1: <i>Inconsistent naming of QA procedures across sign-off documents and supporting evidence</i>		31-Jul-26
POL 10	<i>Capacity Threshold: Methodology</i>	Within the Capacity Threshold Methodology document, author, date, review, approval and version history information is not clearly recorded. This may reduce the SSEP Programme’s ability to evidence that the methodology has been subject to appropriate internal review processes.	Theme 5: <i>Evidence of internal review is captured inconsistently</i>		31-Dec-26

Appendix B – Observations from Stakeholder Document Review

Observation Ref	Document	Observation	Associated Theme	Owner	Target completion date
STKH 1	INTERNAL USE ONLY SSEP Stakeholder Map - SHARED.xlsx	Within the SSEP Stakeholder Map, engagement activity is recorded for methodology responses only and does not clearly track engagement across the full SSEP lifecycle. This may limit the SSEP Programme's ability to evidence how stakeholder views have been captured and considered as the Programme progresses its modelling and down-selection of pathway options.	Theme 3: <i>Certain activities within QA procedures do not include sufficient detail to enable the related QA control to be operated effectively</i>		31-Dec-26
STKH 2	CONFIDENTIAL SSEP Working Group Membership.docx	Within the SSEP Working Group Membership document, the Societal Interest Working Group referenced in the Programme's governance structure is not clearly included. This may limit the SSEP Programme's ability to evidence that it has fully engaged with all external governance forums in line with the requirements set for the Programme by DESNZ.	Theme 4: <i>Gaps in supporting documentation for certain QA procedures</i>		31-Dec-26
STKH 3	SSEP Engagement Planning 2026.xlsx	Within the SSEP Engagement Planning 2026 file, the content does not align with the role described for this document in the Assurance Implementation and Sign-off record, which states it will be used to evidence review by the data triage team. This review activity is not clearly set out within the document. If these reviews are not clearly documented or readily available, this may impact the SSEP Programme's ability to evidence the effectiveness of its quality assurance activities to external stakeholders.	Theme 1: <i>Inconsistent naming of QA procedures across sign-off documents and supporting evidence</i>		31-Dec-26

Appendix B – Observations from Appraise Document Review

Observation Ref	Document	Observation	Associated Theme	Owner	Target completion date
APPR 1	21042026_ Appraise_ Assurance Implementation and sign v0.1	Within the Appraise Assurance Implementation and Sign-off document, key procedures are described at a high level and are not clearly identifiable for review purposes. This may limit the SSEP Programme's ability to evidence how assurance activities link to the documents supporting appraisal and final selection of pathway options.	Theme 1: <i>Inconsistent naming of QA procedures across sign-off documents and supporting evidence</i>		30-Sep-26

Redacted and disclosed under the EIR

Appendix B – Observations from Down Selection Document Review

Observation Ref	Document	Observation	Associated Theme	Owner	Target completion date
DWNS 1	02032026_ Down-selection_ Assurance Implementation and sign v0.1	Within the Down-selection Assurance Implementation and Sign-off document, key procedures are described at a high level and are not clearly identifiable for review purposes. This may limit the SSEP Programme's ability to evidence how assurance activities link to the documents supporting down-selection decisions and the preferred energy pathway.	Theme 1: <i>Inconsistent naming of QA procedures across sign-off documents and supporting evidence</i>		30-Sep-26

Thank you

Redacted and disclosed under the EIR

PricewaterhouseCoopers LLP is a limited liability partnership registered in England with registered number OC303525. The registered office of PricewaterhouseCoopers LLP is 1 Embankment Place, London WC2N 6RH. PricewaterhouseCoopers LLP is authorised and regulated by the Financial Conduct Authority for designated investment business and the Solicitors Regulation Authority for the provision of regulated legal services.

This document has been prepared only for National Energy Systems Operator Ltd and solely for the purpose and on the terms agreed with National Energy Systems Operator Ltd. We accept no liability (including for negligence) to anyone else in connection with this document, and it may not be provided to anyone else.

© 2026 PricewaterhouseCoopers LLP. All rights reserved. 'PwC' refers to the UK member firm, and may sometimes refer to the PwC network. Each member firm is a separate legal entity. Please see www.pwc.com/structure for further details.