



BRISTOL  
WATER

# Draft Assurance Plan 2020/21

A consultation with our customers and stakeholders on our approach to assurance and on ensuring the data and information we report and publish is reliable and accurate.

January 2020



# Contents

1 Executive Summary .....	3
<b>1.1 Overview .....</b>	<b>3</b>
<b>1.2 Draft Assurance Plan .....</b>	<b>5</b>
2 Introduction .....	8
<b>2.1 About Bristol Water .....</b>	<b>8</b>
<b>2.2 About this Document.....</b>	<b>10</b>
<b>2.3 Regulatory Requirements .....</b>	<b>14</b>
<b>2.4 Responding to this Consultation.....</b>	<b>18</b>
3 Our Approach to Assurance .....	19
<b>3.1 Taking into Account Regulatory, Stakeholder and Customer Feedback..</b>	<b>19</b>
<b>3.2 Targeted Assurance Activities .....</b>	<b>21</b>
4 What this means for our Customers and Stakeholders .....	36
<b>4.1 Assurance in the Round .....</b>	<b>36</b>
<b>4.2 Our Assurance Plan Promise.....</b>	<b>40</b>
5 Glossary .....	41
Appendix 1 – Independent Assurance .....	43
Appendix 2 – Data Items’ Risk Assessments .....	46



# 1 Executive Summary

## 1.1 Overview

Bristol Water takes the trust and confidence of customers and stakeholders in our data very seriously. It is our intention that by publishing transparent, accurate and reliable information, through the processes set out in our draft Assurance Plan, that we will demonstrate compliance with our assurance requirements.

Our ambition is to ensure that all of the information we communicate externally is assured to be accurate, timely, appropriate for the intended audience and transparent. To deliver on this ambition we have within the past year:

- Published a mid-year performance report.<sup>1</sup> This provides an update on performance for a number of data items, comparative information on our

---

<sup>1</sup> Bristol Water Mid-Year Performance Report 2019/20, <https://www.bristolwater.co.uk/wp-content/uploads/2019/12/Mid-year-performance-report-2019-20-FINAL.pdf>



performance and forecasts of our future performance, (we will also follow this approach for our annual performance reporting in July 2020);

- Updated our interactive performance graphic on our website, to reflect the information included in the mid-year performance report;<sup>2</sup>
- Published a social contract interim benefits and transparency report.<sup>3</sup> This provides an update on how we are engaging with our communities and partnerships for a number of data items;
- Published an interactive social contract graphic on our website to reflect the information included in the interim benefits and transparency report<sup>4</sup>;
- Continued to ‘dual report’ our leakage performance for 2015-20, and its impact on per capita consumption, so that the impact of technical improvements to the way leakage is calculated is transparent. Our mid-year performance report included this data for the first half of 2019/20;
- Included in our tariff and charges publications (particularly for new connections charges) more customer-friendly language and user-friendly graphics, to improve their readability for interested parties. Our Statement of Assurance on our tariffs includes an engagement summary section, setting out the organisations we have consulted and what changes we have made as a result;
- Published our ‘Trust beyond water’ Board statement, which goes beyond our legal and statutory commitments. The statement reflects on the Board’s views on our operational and financial performance, assurance activities and long-term strategy.

This document provides the following:

<p>An overview of the companies’ assurance methods and processes.</p>	<p>The targeted areas of assurance that were identified in our Statement of Risks, Strengths and Weaknesses exercise.</p>	<p>Our plans for addressing the risks in the targeted areas of assurance.</p>	<p>An opportunity for customers and stakeholders to offer their feedback on our draft plans, as the document has been published as a consultation.</p>
---	---	---	--

This document should be read in conjunction with the Statement of Risks, Strengths and Weaknesses of Information 2019/20<sup>5</sup>.

<sup>2</sup> Bristol Water mid-year performance in 2019/20, <https://www.bristolwater.co.uk/midyear-performance-2019-20/>

<sup>3</sup> Social Contract 2019/20 Mid-Year Update, <https://www.bristolwater.co.uk/wp-content/uploads/2019/12/Bristol-Water-social-contract-impact-interim-report-2019-20.pdf>

<sup>4</sup> Bristol Water mid-year social contract, <https://www.bristolwater.co.uk/midyear-socialcontract-2019-20/>

<sup>5</sup> Statement of Risks, Strengths and Weaknesses of Information 2019/20, <https://www.bristolwater.co.uk/wp-content/uploads/2019/11/Statement-of-Risks-Strengths-and-Weaknesses-2019-FINAL.pdf>



Figure 1 – Our interactive mid-year performance graphic

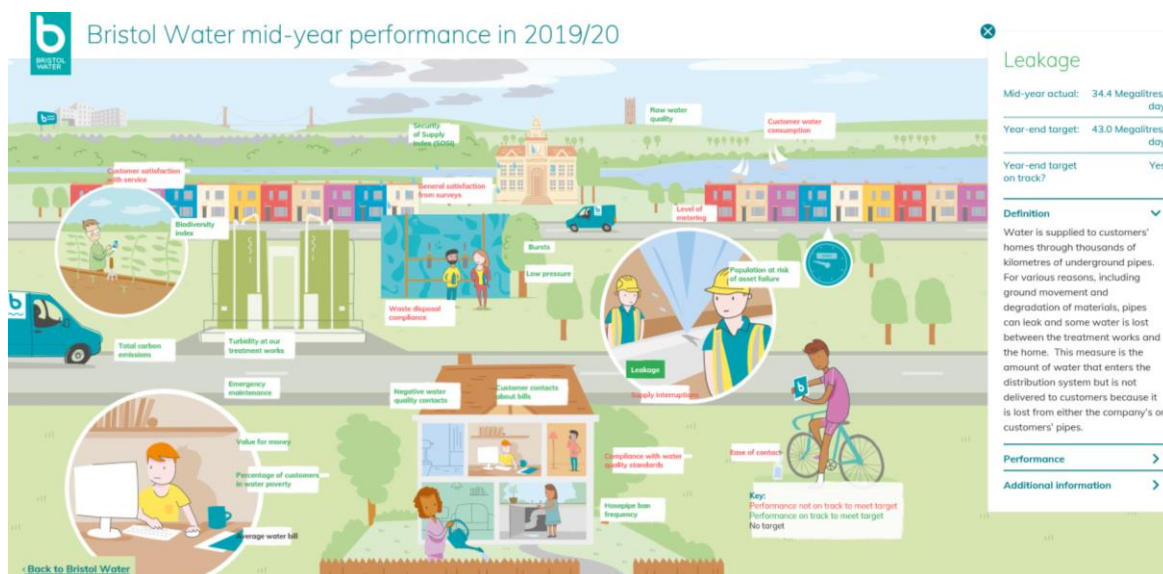


Figure 2 – Our interactive mid-year social contract graphic



## 1.2 Draft Assurance Plan

This document is Bristol Water’s draft Assurance Plan, which sets out our proposed approach to assurance of the information that we will publish throughout 2020/21.

The purpose of our Assurance Plan is to give customers and others with an interest in our business (known as stakeholders) trust and confidence in our data and in how we use this data to report on our performance. It covers all the key information that Bristol Water



reports and publishes throughout 2020/21. This includes information reported for regulatory purposes and that produced for the benefit of customers.

This draft Assurance Plan covers information reported within a range of documents.

2019/20 Annual Performance Report and 2020/21 Mid-Year Performance Report	2019/20 Annual Report (including our statutory accounts)	2019/20 'blind year' data that we will report for final PR14 reconciliations into PR19
2021/22 Wholesale and Retail Charges Schedule, Charging Arrangements and Charges Schemes	2019/20 Guaranteed Standards Scheme (GSS) payments	Data on New Connections performance
Complaints reporting to CCWater	Water quality information provided to the Drinking Water Inspectorate	Information provided to the Environment Agency (including our Water Resources Management Plan and Market Information)
Data reporting for non-household competition, reported to MOSL	Data provided to the Discover Water website	Data provided to the EBC (a water industry-based, not-for-profit benchmarking exercise)

We undertook an internal risk assessment to determine which data items we report on in the documents and sources listed above were at risk of inaccurate reporting. Since the publication of these risk assessments in our Statement of Risks, Strengths and Weaknesses of Information consultation in November 2019 we have now reviewed our assessments and provided an updated view as part of this draft Assurance Plan.<sup>6</sup>

This year we have presented the results of our risk assessments in two risk matrices. This is because we have not limited our risks assessments to just our end of year performance reporting, but rather considered the information we provide to customers and stakeholders, and our regulatory and statutory obligations, more broadly. We have therefore extended the scope of our review to include additional data that we publish and provide to regulators; including data we have submitted as part of our Business Plan for 2020-2025 and associated 'shadow' data (data that is submitted to Ofwat but which will not be published until after April 2020). The two risk matrices (included in the appendix)

<sup>6</sup> Statement of Risks, Strengths and Weaknesses of Information 2019/20, <https://www.bristolwater.co.uk/wp-content/uploads/2019/11/Statement-of-Risks-Strengths-and-Weaknesses-2019-FINAL.pdf>



show data that is reported on for 2019/20 and data reported on from April 2020 (in the 2020/21 reporting year) respectively.

The Company has a strong control framework in place for the majority of data items we report on, which helps to mitigate the probability of inaccurate reporting from occurring. However, even with a strong control framework we have a number of the items within the high risk category. This has been caused by a range of factors, including:

- Recognising the 'impact' of the risk of inaccurate reporting (regardless of the probability of it taking place) and reflecting this impact in our risk assessment;
- Our independent technical assessor Atkins' reports for 2018/19 year-end and 2019/20 mid-year of our performance commitment methodologies and data, which has helped identify potential weaknesses promptly;
- The inclusion of new data items, some of which the Company has little evidence of data or experience in collating data for; and
- Prioritising data items and areas of reporting that have been identified by Ofwat and other regulators as areas of assurance or transparency of reporting risk compared to other companies.

We are continually adapting our practices to further improve areas of data accuracy and transparency and we know we have to do more than just meet Ofwat's expectations, but to exceed the regulator's expectations by a clear margin, in particular showing how we will boost trust and confidence in the Company and in the sector, by the range of activities that we undertake. By demonstrating that we have a thorough system of controls (both internally and externally) to make sure that the information we report and publish achieves a high level of accuracy, our aim is to therefore help build trust and confidence in Bristol Water and the wider water sector.



## 2 Introduction

### 2.1 About Bristol Water



Bristol Water has been providing an essential public water service to the communities within and surrounding the city of Bristol since 1846. We were established by an Act of Parliament as a privately financed water company

with a strong social purpose to improve public health by the provision of a clean and affordable supply of water to the whole city (not just the wealthy few).

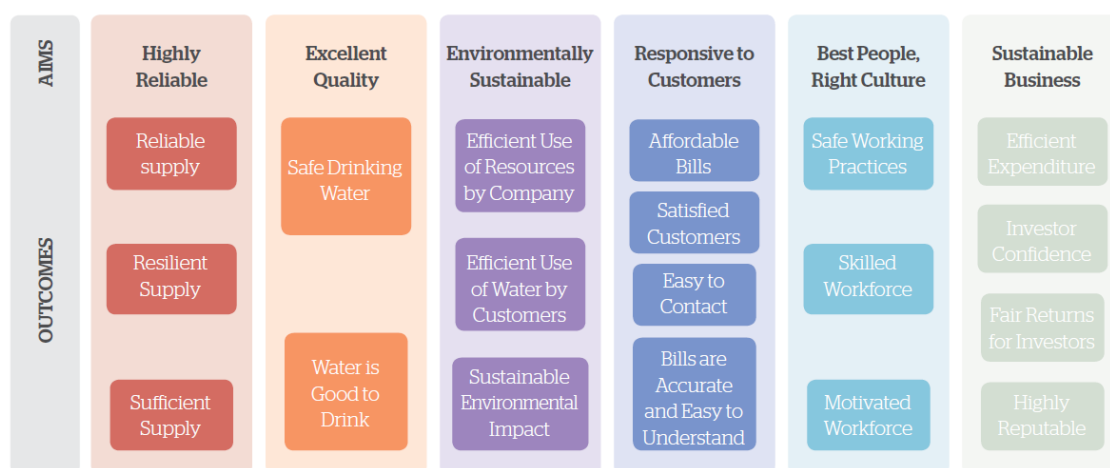




We are now responsible for the provision of water to 1.2 million people in the city of Bristol and surrounding area. We are one of 17 companies in England and Wales who distribute water and Bristol Water is one of six that focuses exclusively on water, not waste water. In our supply area, waste water services are provided by Wessex Water.

Our vision is to achieve Trust beyond water – providing excellent customer experiences. Our mission is to be a company which our communities trust and are proud of. In doing so, we will deliver excellent experiences and create social and economic value.

In 2014 we published a business plan setting out our priorities for 2015-20. This included a number of key aims and outcomes that we want to deliver for our customers and stakeholders. We also published a revised strategy and business plan with an updated set of performance commitments in September 2018, which will apply from 2020-25.



Most recently, in December 2019 we published our mid-year performance report. This set out our performance to date in 2015-19 and included comparisons to other companies' performance in 2018/19 (the most recent year comparisons to other companies' performance could be made) and forecasts of our future performance.<sup>7</sup> In addition, over the last few years Bristol Water has participated in the European Benchmarking Co-operation (EBC), a water industry-based, not-for-profit benchmarking exercise on costs, performance and asset base. Although these benchmarking results are not available externally, we use this exercise to identify any data anomalies in order to improve data reporting for our Annual Performance Reports and Mid-Year performance Reports. Benchmarking is most effective if we can use the lessons learned from the exercise to improve our own performance and data quality. The EBC Foundation has awarded Bristol Water with a certificate, in acknowledgement of:

- participating in the programme for at least two consecutive benchmarking cycles;
- providing timely and good quality data; and

<sup>7</sup> Bristol Water mid-year performance in 2019/20, <https://www.bristolwater.co.uk/midyear-performance-2019-20/>



- participating actively in the programme, in particular by attending the annual benchmarking workshop and presenting our data at the workshop.<sup>8</sup>



## 2.2 About this Document

This document is known as Bristol Water's draft Assurance Plan. It sets out our proposed approach to assurance of the information that we will publish during 2020/21.

The purpose of our Assurance Plan is to give customers and others with an interest in our business (known as stakeholders) trust and confidence in how we report on our performance. By publishing this information annually, we are also ensuring that the economic regulator of the water sector, Ofwat, will have confidence in our assurance activities (we explain how we do this further in section 3).

We regularly publish information on our performance to demonstrate to customers, stakeholders and our regulators that we are delivering the services expected of us. This data has been risk assessed to determine the likelihood of inaccurate reporting. If we are well prepared, and have systems and controls in place to prevent inaccurate reporting of data and information from happening, it is less likely that things could go wrong for our customers. Getting this right first time will improve our customers' trust and confidence in the Company and in the water sector. Specifically, this draft Assurance Plan covers information reported on for the following:

---

<sup>8</sup> Further information about this certificate can be found on the website of EBC Foundation [www.waterbenchmark.org](http://www.waterbenchmark.org)



2019/20 Annual Performance Report and 2020/21 Mid-Year Performance Report	2019/20 Annual Report (including our statutory accounts)	2019/20 'blind year' data that we will report for final PR14 reconciliations into PR19
2021/22 Wholesale and Retail Charges Schedule, Charging Arrangements and Charges Schemes	2019/20 Guaranteed Standards Scheme (GSS) payments	Data on New Connections performance
Complaints reporting to CCWater	Water quality information provided to the Drinking Water Inspectorate	Information provided to the Environment Agency (including our Water Resources Management Plan and Market Information)
Data reporting for non-household competition, reported to MOSL	Data provided to the Discover Water website	Data provided to the EBC (a water industry-based, not-for-profit benchmarking exercise)

A more detailed explanation of what these items cover can be found in the glossary section of this document (in section 5). In summary, this document provides assurance that we:

- Have processes and procedures in place to reduce the risk of inaccurate or incomplete reporting; and
- Are dealing appropriately with any risks and weaknesses identified in our Statement of Risks, Strengths and Weaknesses of Information, by undertaking targeted assurance activities.

Specifically, we will do the following to inform customers of our performance in a way that increases their trust and confidence in us and in the information that we publish:



Report accurate, reliable information and, where we identify any issues, we will:

- Deal with the issue in a timely way;
- Involve customers, stakeholders and the Bristol Water Challenge Panel; and
- Review our risks and Assurance Plans continuously and make sure they reduce the effects of any areas of concern.

If we are at risk of failing to meet our performance commitments, we will:

- Be open about the issue;
- Give customers and stakeholders a clear explanation of the issue; and
- Explain how we will deal with the issue.

This document is presented in draft form as we are asking for the views of our customers and other stakeholders on the appropriateness of our proposed assurance activities to deal with the data items' most at risk, prior to its finalisation. This document should therefore be read in conjunction with our consultation document on the Statement of Risks, Strengths and Weaknesses of Information 2019, which we published on 29 November 2019.<sup>9</sup> In common with all other water companies in England and Wales, we carry out an annual Risks, Strengths and Weaknesses exercise with stakeholders, to highlight the areas that require 'targeted' assurance; the areas that have the most significance to customers and stakeholders, due to their impact on them, or for those that have the greatest probability of a risk of inaccurate reporting materialising. The exercise provides details of our methodology for identifying any risks that may materialise. As the figure further below demonstrates, the Statement takes into account various factors when determining the risk ratings for the data items the Company reports on, including:

- Company risk assessment:
  - This has been carried out by the team in Bristol Water responsible for reporting information to customers, regulators and stakeholders;
  - The team has examined the inherent probability of inaccurate reporting this information, the strength of the control framework we have in place to mitigate this risk and the potential impacts of any errors; and
  - The methodology for determining the risk was initially based on the Data Assurance Guidance for Electricity and Gas Network Companies<sup>10</sup>, published by Ofgem in February 2015, which we amended to ensure it remained relevant for the key considerations in the water industry.
- Independent assurance assessments and regulatory feedback:

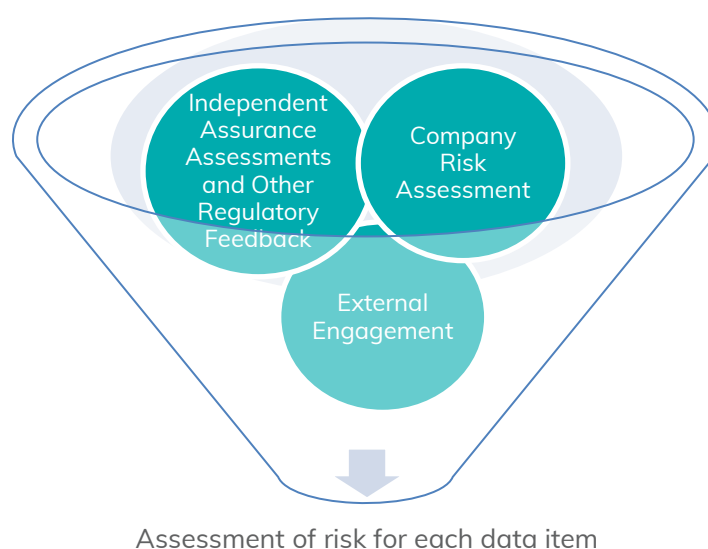
<sup>9</sup> Statement of Risks, Strengths and Weaknesses of Information 2019/20, <https://www.bristolwater.co.uk/wp-content/uploads/2019/11/Statement-of-Risks-Strengths-and-Weaknesses-2019-FINAL.pdf>

<sup>10</sup> Data Assurance Guidance for Electricity and Gas Network Companies, [https://www.ofgem.gov.uk/sites/default/files/docs/2015/04/dag\\_guidance\\_document\\_v1.1\\_clean\\_version\\_0.pdf](https://www.ofgem.gov.uk/sites/default/files/docs/2015/04/dag_guidance_document_v1.1_clean_version_0.pdf)



- We are required to incorporate independent external assurance as part of our assurance plans. We set out in appendix 1 the role that both our independent technical assurer, Atkins, and our financial auditors, PwC, play in assurance of our key submissions; and
- We prioritise data items and data reporting that have been queried by Ofwat.
- External engagement:
  - Customer and stakeholder feedback to the Statement of Risks, Strengths and Weaknesses consultation and our draft Assurance Plan consultation on whether they agree with the Company’s assessments is taken into account before publishing the final Assurance Plan;
  - Feedback from the Bristol Water Challenge Panel is likewise taken into consideration; and
  - Feedback from other stakeholders to our published consultations is given equal weighting.

Figure 3 – Factors to determine data items’ risk assessments



This draft Assurance Plan incorporates all these factors. We have also published the draft document on our website ahead of publishing the final version to encourage input from our customers<sup>11</sup>.

Following the close of the Risks, Strengths and Weaknesses consultation, we have reviewed the results of our risk assessment (appendix 2) and the controls we had put in place to provide targeted assurance on our information that is most at risk of being inaccurately reported (section 3). We will set out the level of internal and external assurance that we propose to apply to each piece of information within this document (section 3) and what these assurance activities mean for our customers (section 4).

The additional feedback we receive from this draft Assurance Plan will be used to shape our final Assurance Plan, which will be published in March 2020, in advance of the

<sup>11</sup> Bristol Water Performance, <https://www.bristolwater.co.uk/about-us/performance/>



publication of our Annual Performance Report (APR). The APR will be published in July 2020, alongside a statement of board compliance with its statutory and regulatory obligations (known as the Risk & Compliance Statement) and a summary of the assurance activities and improvements undertaken throughout the year (known as the Data Assurance Summary). A lot of the information and data that underpins the APR is also published in other documents throughout the year, such as 'Bristol Water Clearly Resilient', our action plan to enhance our systems thinking approach to resilience in the round<sup>12</sup>. It is therefore essential that this data is accurate and reliable.

It is our intention that by publishing transparent, accurate and reliable information through this draft Assurance Plan (which has been aided by the identification of the data items most at risk of inaccurate reporting via our Statement of Risks, Strengths and Weaknesses of Information) we will demonstrate compliance with our assurance requirements. Our Assurance Plan will be reviewed by Ofwat, our Board (in its Risk and Compliance Statement 2019/20) and the Bristol Water Challenge Panel (in its Annual Report 2019/20). The milestones the company will meet as part of this assurance framework is below.

Document	Date published	Published as a Consultation
Statement of Risks, Strengths and Weaknesses of Information	29 November 2019	✓ (consultation closed)
Draft Assurance Plan (this document)	27 January 2020	✓
Final Assurance Plan	By 31 March 2020	X
Annual Performance Report, Data Assurance Summary and Risk & Compliance Statement	By 15 July 2020	X

If Ofwat considers that we have not met the requirements of our assurance plan it may intervene to prescribe a greater level of assurance to be applied in future. It may also apply other regulatory remedies, including financial penalties if it deems that to be appropriate.

## 2.3 Regulatory Requirements

In June 2015, the economic regulator of the water sector, Ofwat, published a Company Monitoring Framework (CMF), which set out how it intended to oversee the information that water companies in England and Wales provide to their customers and stakeholders.

Ofwat expects companies to be transparent and to provide information that enables them to understand how the Company is performing. Ofwat introduced the CMF to encourage all water companies to conduct high quality assurance of the information that they

<sup>12</sup> Bristol Water Clearly Resilient - <https://www.bristolwater.co.uk/wp-content/uploads/2019/08/C4DD-Bristol-Water-Clearly-Resilient-systems-thinking-approach-and-act....pdf>



produce. Ofwat’s view is that since the CMF was introduced it has raised standards of company reporting and assurance. Previous assessments of the CMF are below, but in August 2019 Ofwat announced that it will not publish further CMF assessments; it is developing and updating a framework for monitoring and assessing company performance through the launch of a new strategy in the near future<sup>13</sup>.

Area of Assessment	2016 Assessment	2017 Assessment	2018 Assessment
Financial Monitoring Framework	Meets expectations	Meets expectations	Minor concerns
Charges schemes assurance/ Charges engagement	Meets expectations	Meets expectations	Minor concerns
Financial information	Meets expectations	Not included	Not included
Final 2010-15 reconciliation data submission	Meets expectations	Not included	Not included
Outcomes	Meets expectations	Serious concerns	Meets expectations
Compliance with principles of board leadership, transparency and governance	Meets expectations	Meets expectations	Not included
Water resources management plan and market information	Not included	Not included	Meets expectations
Long-term viability statement	Not included	Not included	Meets expectations
Financial flows	Not included	Not included	Minor concerns
Risk and compliance statement	Meets expectations	Meets expectations	Exceeds expectations
Assurance plan	Minor concerns	Meets expectations	Meets expectations
Targeted reviews	Minor concerns	Not included	Not included
Data assurance summary	Minor concerns	Minor concerns	Not included
Cost assessment	Not included	Not included	Meets expectations
Casework	Minor concerns	Minor concerns	Meets expectations
PR19 initial assessment of business plans – data consistency	Not included	Not included	Meets expectations
PR19 initial assessment of business plans – data quality	Not included	Not included	Meets expectations
Wider assurance and information	Not included	No issues	No issues

Although these assessments will no longer be published, there are a number of minimum requirements Ofwat expects companies to continue to undertake.

Activity	Detail	Date
Engagement on and publish risks, strengths and weaknesses exercise and statement	We must carry out a consultation exercise each year to consider the risks, strengths and weaknesses of the areas of information we publish, in order to target areas to improve. This exercise considers both data assurance and how we provide assurance to customers more generally. This has been published on our website.	30 November 2019
Publish draft assurance Plans (this document)	We need to complete the risks, strengths and weaknesses exercise before we can publish our draft Assurance Plans. We engage with stakeholders, giving them the opportunity to provide comments on our draft Assurance Plans.	January 2020
Publish final assurance plans	We will publish our final Assurance Plan, providing responses to any comments we have received.	31 March 2020
Other requirements	We must also provide:	15 July 2020

<sup>13</sup> Information notice IN 19/04 August 2019 - <https://www.ofwat.gov.uk/wp-content/uploads/2019/08/CMF-information-notice.pdf>



	<ul style="list-style-type: none"> <li>• transparency on the audit procedures we have put in place in relation to data assurance; and</li> <li>• a summary of the outcome of the data assurance that has been carried out.</li> </ul>	
--	---	--

In addition, in June 2019 Ofwat wrote to all companies to highlight the consequences of “deliberate misreporting” and its expectation that we consider the following questions to ensure we can continue to demonstrate that we act with integrity, honesty and transparency:<sup>14</sup>

Are Ofwat’s findings against Southern Water (the deliberate misreporting of its poor performance from 2010 to 2017), and the public reaction, widely understood across your business?

How confident are you that the events in Southern Water could not happen in your company? How does your Board test that the governance and assurance arrangements you have in place give you the right information about your performance? What do you do to encourage an appropriate culture in the organisation as a whole? How do you encourage your people to speak up if something is wrong?

What are you doing to allow your stakeholders and especially those in the communities you serve, to help you understand the impact you are having? For example, could you provide more open access to raw performance data? Are you and your Board plugged in to what influencers and customers are saying on social media? Are you making it easy enough for local groups to have a two way dialogue with you about their concerns?

This framework (both our statement of risk exercise and targeted assurance activities outlined in this draft assurance plan) is therefore intended to provide customers and stakeholders with confidence in the information that companies produce, and allow Ofwat to take action where it feels that its requirements are not being met. This consultation is another opportunity to address the concerns raised in our assurance activities taken to date and is intended to demonstrate that we have taken on board the challenges listed above that Ofwat has set the industry.

The Board of Bristol Water use the assurance processes and targeted assurance activities described as part of the continuous process of ensuring data builds trust amongst a wide range of users. The link in our social contract of engaging on how delivery across sectors and different types of organisations helps to achieve this aim. For instance, our Resource West initiative includes looking at how open data approaches may provide greater insight. Improving automation for our internal reporting also is part of how we are ensuring insight on a wide range of performance drivers helps to ensure that data is accurate as well as

<sup>14</sup> [Letter from Rachel Fletcher to water companies on obligations](#)





being reliable so that it can be used to fully understand the drivers of both good and poor performance.

Our reporting on the social contract mechanism and progress on our resilience action plan provide further opportunities for community engagement. Both have link into local and regional plans such as the Bristol City Office “One City” plan. We map our activities and performance to other performance frameworks outside of the standard regulatory framework, such as our social impact reporting against the UN Sustainable Development Goals. This provides a wide range of social media promotion and monitoring, Board engagement on performance and resilience “in the round”, and stakeholder engagement on Bristol Water delivery beyond the basic role of trusted and reliable water supplies. We will continue to develop the clarity, frequency and transparency of our reporting in a targeted fashion.



## 2.4 Responding to this Consultation



We have published this document (our draft Assurance Plan) as a consultation on which we would like your feedback.

We are specifically seeking feedback on whether:

1. We have identified the appropriate targeted actions in section 3 to address the areas of risk identified in the Statement of Risks Strengths and Weaknesses. Are there any activities you believe we should add or omit?
2. You are satisfied with the improvement plans provided in section 3?
3. You think the draft Assurance Plan is clear and easy to understand and whether you think the draft Assurance Plan gives you confidence and greater trust in us and in the information that we report on?
4. You think there is anything missing from the draft Assurance Plan that you would expect Bristol Water to have covered?

We would like to hear your views on all of our proposed assurance activities or any other comments you have. You can respond by email to [alex.smethurst@bristolwater.co.uk](mailto:alex.smethurst@bristolwater.co.uk) or by post to:



Alex Smethurst  
Assurance Plan Consultation  
Bristol Water  
Bridgwater Road  
Bristol  
BS13 7AT

Your views are requested by 29 February 2020.

It is our intention to demonstrate that we have listened to and reflected on any feedback we receive from this consultation in our final Assurance Plan (due to be published by 31 March 2020) and in our Annual Performance Report, Data Assurance Summary and Risk & Compliance Statement (all due to be published by 15 July 2020).



## 3 Our Approach to Assurance

### 3.1 Taking into Account Regulatory, Stakeholder and Customer Feedback

We have taken various opportunities to engage with our customers and key stakeholders as part of this assurance process.

We have consulted our customers and key stakeholders on our Statement of Risks, Strengths and Weaknesses of Information, which we published on 29 November 2020. The consultation closed on 31 December 2020. We invited comments through publishing the document on our website and by advertising the consultation on social media, particularly via Twitter and LinkedIn. We also presented our risk assessment methodology and results to our Board, including to our independent non-executive directors, and our Customer Challenge Panel.



We received one response to our Statement of Risks consultation; from a member from the BWCP. We welcome the BWCP's engagement with the process and we will review our Statement of Risks 2020 with regard to their suggestions to improve the readability of the document. We have also reviewed and incorporated the suggestions provided into our draft Assurance Plan as appropriate.

We also received an encouraging number of impressions and engagements on social media. We posted about the consultation on Twitter and LinkedIn where it received a total of 4,551 impressions (the amount of times it appeared on someone's screen) and 108 engagements (the amount of times someone clicked on the post to read more). LinkedIn proved to have the highest outreach with 33 likes on a single post.

## Statement of Risk Consultation Outreach

1 - the number of written responses to the consultation

4,551 - the number of impressions

108 - the number of engagements

33 - the number of likes on a single post for the consultation

Despite the social media promotion, we note the limited level of customer engagement with the Statement of Risks, Strengths and Weaknesses consultation. It was published on our website and we kept the consultation open for a number of weeks. We also actively used social media to encourage a greater level of engagement with our customers and stakeholders. Rather than a reflection on the design of our Statement of Risks consultation, we feel that the low response rate is a result of the technical content of the exercise itself. The low response rate also reflects the experience of all companies across the industry; not surprisingly customers have not shown a great deal of appetite for engaging in the methodology behind the risk assessments. However, to help increase awareness of assurance activities identified within the draft Assurance Plan, we will continue to use social media, including promotion on Twitter and LinkedIn, in order to encourage awareness in the process.

We provided details of our 2018/19 performance to the BWCP on 13 June 2019. A further meeting of the BWCP was convened on 27 November 2019 to review our 2019/20 mid-year performance, our assurance framework and progress against actions raised from year end reporting. Progress on delivery of our assurance plan will be reviewed by the



BWCP in the summer of 2020, when 2019/20 year-end performance data will be presented.

None of our data items' risk assessments have changed since our Statement of Risk exercise (other than for the Glastonbury Street PC which has reduced to a medium risk – as the new ODI design now means there is no high risk to customers).

## 3.2 Targeted Assurance Activities

Following our data items' risks assessments, we have set out in this section the targeted assurance activities which will be undertaken in the year ahead. These activities will help to mitigate the risks of the most important data items from materialising.

Our data risk assessments, initially included in our Statement of Risks, Strengths and Weaknesses of Information 2019, have empowered us to:

- Consider the reporting risks identified and check whether our previous assurance plans were successful in reducing those risks to an acceptable level;
- Initially assess our reporting risks for 2019/20 and 2020/21 data and identify new data items within the risk assessment;
- Update our assurance plans to ensure that our information is accurate, accessible, reliable and complete;
- Develop action plans to establish the most effective reporting approach to make sure our reporting is accessible, understandable and fit for purpose; and
- In addition, we have continued the practise of undertaking mid-year audits of data and methodologies for our performance commitments, carried out by Atkins, to align with the risk assessments.

The tables below illustrate the assurance activities we propose to undertake for the data items used in our published reports or for our regulatory submissions. In summary the assurance will comprise:

- Internal governance and control of all information listed in this section, including peer review of data to challenge the key data and assumptions made;
- Internal review and approval of key data by Executive Management Team and the Board;
- External assurance of reporting processes and data associated with our Annual Performance Report, our Regulatory Accounts, our Wholesale and Retail Charges and Charges Scheme, our Guaranteed Standard Scheme data and our data on performance on new connections;
- Review and challenge of our performance (at both mid-year and end-year) against our performance commitments by the BWCP;
- Review and challenge of our performance by the CEO; and



- Our internal audit programme includes periodic reviews of the governance process, including sign off of data quality assurance forms and compliance with governance and approval methodologies.

Our detailed risk assessment methodology can be found in our Statement of Risks, Strengths and Weaknesses of Information document. However, in summary, to be identified as either a high or critical risk and therefore to be included within the targeted assurance activities, a data item must reflect one of the following:

High probability of inaccurate reporting	<ul style="list-style-type: none"> <li>•Complexity of data sources</li> <li>•Completeness of data set</li> <li>•Extent of manual intervention in data</li> <li>•Complexity and maturity of reporting rules</li> </ul>
Weak control framework	<ul style="list-style-type: none"> <li>•Level of control activities</li> <li>•Experience of personnel reporting</li> <li>•Evidence of historical errors with data</li> </ul>
High impact if risk materialises	<ul style="list-style-type: none"> <li>•On customers</li> <li>•On Company reputation</li> <li>•Strength of ODI</li> <li>•Used as industry comparator</li> </ul>

The final risk assessment for all risk items (found in appendix 2) reflects our ability to identify the potential for errors and, if necessary, act accordingly to address them.

The additional targeted activities we intend to undertake in response to our risk assessment for specific data items are set out in the table below. As we undertook two risks assessments this year (as explained in our Statement of Risks) the table identifies which reporting year the data item applies to. The table includes an explanation of the internal and external steps taken to improve the transparency of our data and information, which are intended to increase the trust and confidence in which customers and stakeholders can place in our reports.



Data Item and Data Year	Reason for Risk Assessment	Targeted Assurance Activity Identified for 2020/21
<p>Leakage – 2019/20 and 2020/21 data</p>	<p>High impact on customers, stakeholders or company reputation, if risk materialises and areas of improvement identified by Atkins' Mid-Year Audit</p>	<p>Our reporting approach for our 2016/17 leakage data was highlighted in Ofwat's 2017 Company Monitoring Framework assessment (this contributed to the regulator having 'serious concerns' about our outcome reporting).</p> <p style="text-align: center;"><b>Internal Assurance</b></p> <p>Since that assessment we have agreed with the regulator to dual-report on this performance commitment and provide thorough explanations behind the methodologies undertaken within our published reports (which we have done as recently as the 2019/20 Mid-Year Performance Report).</p> <p>This data item will follow the same internal reporting requirements that our other performance commitments follow, as outlined in our Statement of Risks, Strengths and Weaknesses of Information. We will continue to dual-report on this performance commitment until the end of 2019/20. Performance information is also included in our mid-year and year-end interactive performance graphics on our website to aid transparency to customers.</p> <p style="text-align: center;"><b>External Assurance</b></p> <p>The data item will continue to be audited by our technical assurer, Atkins. Their assurance approach is outlined in appendix 1. Both sets of data included in the dual-reporting are included within the scope of the audit.</p> <p>As part of our 2019/20 mid-year audits, Atkins' have noted that the shadow reporting of leakage continues to be almost entirely in line with the required methodology, with the minor exception of the way in which values are calculated for data gaps when a DMA is restored to operability (component 4g). We are continuing to act upon their feedback, ahead of the year-end audits.</p>



Data Item and Data Year	Reason for Risk Assessment	Targeted Assurance Activity Identified for 2020/21
Per Capita Consumption – 2019/20 and 2020/21 data	High impact on customers, stakeholders or company reputation, if risk materialises	<p>Our approach to reporting our 2016/17 PCC data was highlighted in Ofwat’s 2017 Company Monitoring Framework assessment (this contributed to the regulator having ‘serious concerns’ about our outcome reporting).</p> <p style="text-align: center;"><b>Internal Assurance</b></p> <p>Since that assessment we have agreed with the regulator to dual-report on this performance commitment and provide thorough explanations behind the methodologies undertaken within our in published reports (which we have done as recently as the 2019/20 Mid-Year Performance Report).</p> <p>This data item will follow the same internal reporting requirements that our other performance commitments follow, as outlined in our Statement of Risks, Strengths and Weaknesses of Information. We will continue to dual-report on this performance commitment until the end of 2019/20. Performance information is also included in our mid-year and year-end interactive performance graphics on our website to aid transparency to customers.</p> <p style="text-align: center;"><b>External Assurance</b></p> <p>The data item will continue to be audited by our technical assurer, Atkins. Their assurance approach is outlined in appendix 1. Both sets of data included in the dual-reporting are included within the scope of the audit.</p>
Low Pressure – 2019/20 and 2020/21 data	High impact on customers, stakeholders or company reputation, if risk materialises	<p style="text-align: center;"><b>Internal Assurance</b></p> <p>This data item will follow the same internal reporting requirements that our other performance commitments follow, as outlined in our Statement of Risks, Strengths and Weaknesses of Information. Performance information is also included in our mid-year and year-end interactive performance graphics on our website to aid transparency to customers.</p> <p style="text-align: center;"><b>External Assurance</b></p> <p>The data item will continue to be audited by our technical assurer, Atkins. Their assurance approach is outlined in appendix 1.</p>
Bursts – 2019/20 and 2020/21 data	High impact on customers, stakeholders or company reputation, if risk materialises	<p style="text-align: center;"><b>Internal Assurance</b></p> <p>This data item will follow the same internal reporting requirements that our other performance commitments follow, as outlined in our Statement of Risks, Strengths and Weaknesses of Information. Performance information is also included in our mid-year and year-end interactive performance graphics on our website to aid transparency to customers.</p> <p style="text-align: center;"><b>External Assurance</b></p> <p>The data item will continue to be audited by our technical assurer, Atkins. Their assurance approach is outlined in appendix 1.</p>





Data Item and Data Year	Reason for Risk Assessment	Targeted Assurance Activity Identified for 2020/21
<p>Tariffs and charges – 2019/20 and 2020/21 data</p>	<p>High impact on customers, stakeholders or company reputation, if risk materialises</p>	<p style="text-align: center;"><b>Internal Assurance</b></p> <p>This data item is reviewed by two teams at the company – Economic Regulation and Finance.</p> <p>Our tariff and charges publications (particularly for new connections charges) now include more customer-friendly language and user-friendly graphics, to improve their readability for interested parties. Our Statement of Assurance on our tariffs also includes an engagement summary section on who we have spoken to and what changes we have made to the information we present in our tariffs and charges publications as a result.</p> <p style="text-align: center;"><b>External Assurance</b></p> <p>We will continue to assure the information via external financial auditors, to ensure accuracy and reliability. The data item continues to be audited by our financial auditor, PwC. Their assurance approach is outlined in appendix 1.</p> <p>In addition, for this year, we commissioned Frontier Economics to review our new 2020/21 charges scheme model. Overall, Frontier found that our approach for setting wholesale charges was transparent and reasonable and that the methodology we have applied for calculating retail tariffs is consistent with the form of the price control as set out by the economic regulator, Ofwat.</p>
<p>Guaranteed Standards Scheme (GSS) Payments – 2019/20 and 2020/21 data</p>	<p>High impact on customers, stakeholders or company reputation, if risk materialises and areas of improvement identified by Atkins' Mid-Year Audit</p>	<p style="text-align: center;"><b>Internal Assurance</b></p> <p>This data item will follow the same internal reporting requirements that our performance commitments follow, as outlined in our Statement of Risks, Strengths and Weaknesses of Information.</p> <p style="text-align: center;"><b>External Assurance</b></p> <p>The data item will continue to be audited by our technical assurer, Atkins. Their assurance approach is outlined in appendix 1.</p> <p>As part of our 2019/20 mid-year audits, Atkins' have noted that our methodology is generally fit for purpose but the linkage between payments for low pressure and low pressure reporting should be investigated and explained before year-end reporting. We are continuing to act upon their feedback, ahead of the year-end audits.</p>



Data Item and Data Year	Reason for Risk Assessment	Targeted Assurance Activity Identified for 2020/21
<p>Developer services information – 2019/20 and 2020/21 data</p>	<p>High impact on customers, stakeholders or company reputation, if risk materialises</p>	<p style="text-align: center;"><b>Internal Assurance</b></p> <p>Our connections charges now include more customer-friendly language and user-friendly graphics to improve transparency.</p> <p>We have continued to expand upon our tailored engagement activities with our developers to ensure that their voices are heard alongside our stakeholders in the wider Bristol area. We established our Market Engagement Days in 2017 as an on-going engagement activity to bring together developers and self-lay providers (SLPs) to build relationships, communicate information, and receive feedback. We have used our Market Engagement Days as part of our consultation on the new charging approach for developer services, which we successfully introduced in April 2018. We continue to undertake similar engagement activities.</p> <p>We also continue to undertake quarterly reporting on our developer services performance to Water UK.</p> <p style="text-align: center;"><b>External Assurance</b></p> <p>Although not required, data reported on our developer services performance has been audited by our technical assurer, Atkins as recently as our 2019/20 mid-year audits and will continue to be included at year-end.</p>
<p>Service Incentive Mechanism (SIM) – 2019/20 data</p>	<p>High impact on customers, stakeholders or company reputation, if risk materialises and areas of improvement identified by Atkins' Mid-Year Audit</p>	<p style="text-align: center;"><b>Internal Assurance</b></p> <p>This data item will follow the same internal reporting requirements that our other performance commitments follow, as outlined in our Statement of Risks, Strengths and Weaknesses of Information. Performance information is also included in our mid-year and year-end interactive performance graphics on our website to aid transparency to customers.</p> <p style="text-align: center;"><b>External Assurance</b></p> <p>The data item will continue to be audited by our technical assurer, Atkins. Their assurance approach is outlined in appendix 1.</p> <p>As part of our 2019/20 mid-year audits, Atkins' have noted that the guidance is significantly different from the past and as such it was anticipated that there would be challenges for the industry in interpreting the guidance and bedding in new systems and processes. These challenges were reflected in Atkins' findings. We are continuing to act upon their feedback, ahead of the year-end audits.</p>



Data Item and Data Year	Reason for Risk Assessment	Targeted Assurance Activity Identified for 2020/21
<p>Unplanned Customer Minutes Lost (UCML) – 2019/20 data</p>	<p>High impact on customers, stakeholders or company reputation, if risk materialises</p>	<p style="text-align: center;"><b>Internal Assurance</b></p> <p>This data item will follow the same internal reporting requirements that our other performance commitments follow, as outlined in our Statement of Risks, Strengths and Weaknesses of Information. Performance information is also included in our mid-year and year-end interactive performance graphics on our website to aid transparency to customers.</p> <p style="text-align: center;"><b>External Assurance</b></p> <p>The data item will continue to be audited by our technical assurer, Atkins. Their assurance approach is outlined in appendix 1.</p>
<p>Population at Risk from asset failure – 2019/20 data</p>	<p>High impact on customers, stakeholders or company reputation, if risk materialises</p>	<p style="text-align: center;"><b>Internal Assurance</b></p> <p>This data item will follow the same internal reporting requirements that our other performance commitments follow, as outlined in our Statement of Risks, Strengths and Weaknesses of Information. Performance information is also included in our mid-year and year-end interactive performance graphics on our website to aid transparency to customers.</p> <p style="text-align: center;"><b>External Assurance</b></p> <p>The data item will continue to be audited by our technical assurer, Atkins. Their assurance approach is outlined in appendix 1.</p>
<p>Customer measure of experience (C-MeX) – 2020/21 data</p>	<p>High impact on customers, stakeholders or company reputation, if risk materialises in 2020/21 and areas of improvement identified by Atkins' Mid-Year Audit</p>	<p style="text-align: center;">This measure will replace the current measure of customer satisfaction, SIM, from 2020/21.</p> <p style="text-align: center;"><b>Internal Assurance</b></p> <p>This data item will follow the same internal reporting requirements that our other performance commitments follow, as outlined in our Statement of Risks, Strengths and Weaknesses of Information. Performance information will, from April 2020, be included in our mid-year and year-end interactive performance graphics on our website to aid transparency to customers.</p> <p style="text-align: center;"><b>External Assurance</b></p> <p>Although shadow reporting commenced in April 2019, there was no obligation to undertake a mid-year audit. Our shadow data was however externally audited in 2019/20 by our technical assurer, Atkins and will again be audited as part of the 2019/20 APR year-end audit process. The data item will then be audited by our technical assurer following the start of the next reporting period (at both mid-year and year-end) from April 2020.</p>



Data Item and Data Year	Reason for Risk Assessment	Targeted Assurance Activity Identified for 2020/21
Supply Interruptions – 2020/21 data	High impact on customers, stakeholders or company reputation, if risk materialises in 2020/21	<p>This measure will replace the current measure of water supply interruptions, UCML, from 2020/21.</p> <p><b>Internal Assurance</b> This data item will follow the same internal reporting requirements that our other performance commitments follow, as outlined in our Statement of Risks, Strengths and Weaknesses of Information. Performance information will, from April 2020, be included in our mid-year and year-end interactive performance graphics on our website to aid transparency to customers.</p> <p><b>External Assurance</b> The shadow data item will continue to be audited by our technical assurer, Atkins. Their assurance approach is outlined in appendix 1. The data item will then be audited by our technical assurer for the next reporting period (at both mid-year and year-end) from April 2020.</p>
Void Properties – 2020/21 data	High impact on customers, stakeholders or company reputation, if risk materialises in 2020/21	<p>This performance commitment will be introduced from 2020/21.</p> <p><b>Internal Assurance</b> This data item will follow the same internal reporting requirements that our other performance commitments follow, as outlined in our Statement of Risks, Strengths and Weaknesses of Information. Performance information will, from April 2020, be included in our mid-year and year-end interactive performance graphics on our website to aid transparency to customers.</p> <p><b>External Assurance</b> The data item will be audited by our technical assurer for the next reporting period (at both mid-year and year-end).</p>

Our day-to-day assurance activities are explained in Section 4. The table below sets out what our targeted approach to assurance means in practise for our customers and our stakeholders.



What is it?	What is it about?	Why is it included in this draft Assurance Plan?	Where can I find it?	What does this mean?
<p>2019/20 Annual Performance Report (including Regulatory Accounts and performance commitments)</p>	<p>This is an annual report which provides cost information, financial performance and information of our performance against our customer outcomes and commitments. The reporting covers April to March of the preceding year (it is reported as the preceding financial year). It includes a number of sections where we report our data:</p> <ul style="list-style-type: none"> <li>• Section 1 (regulatory financial reporting): our financial Auditors, PwC, will audit and opinion according to Ofwat audit requirements</li> <li>• Section 2 (price review and other segmental reporting): PwC will audit and opinion according to Ofwat audit requirements</li> <li>• Section 3 (performance summary): our technical auditors, Atkins, will review performance data and commentary and report opinion to the Board.</li> <li>• Section 4 (additional regulatory information): Financial Auditors or Technical Auditors review of</li> </ul>	<p>Information on our performance against our Business Plan outcomes is a key area of importance to our customer and other stakeholders. Furthermore, every single one of our performance commitments, regardless of whether a financial incentive is attached, could impact our customers' and stakeholders' perceptions of us, and shape the choices they make.</p>	<p>This will be published in July 2020. Our latest report can be found here: <a href="https://www.bristolwater.co.uk/wp-content/uploads/2019/07/BW_Annual-ReportPerformance-Report_2018-19_ART-1.pdf">https://www.bristolwater.co.uk/wp-content/uploads/2019/07/BW_Annual-ReportPerformance-Report_2018-19_ART-1.pdf</a></p>	<p><b>Controls and mitigations</b> Data owners and managers are responsible for providing accurate information in line with the latest regulatory accounting guidance. The role of our external auditors can be found in appendix 1.</p> <p><b>Improvements</b> Since 2017/18 we have redesigned our APR document to make the content more accessible to the reader.</p> <p>We also publish an interactive performance infographic which reflects the performance information from section 3 of the APR, including:</p> <ul style="list-style-type: none"> <li>• Annual targets</li> <li>• Our actual performance</li> <li>• Definitions of the performance commitments</li> <li>• Contextual information for the performance commitments based on our performance</li> <li>• Links to other sources of comparative information</li> <li>• Links to other sources of relevant information on the Bristol Water website</li> </ul> <p>By publishing the data in this format, we were able to present information in a more engaging and customer-friendly format. The latest graphic can be found here: <a href="https://www.bristolwater.co.uk/performancefor2018-19/">https://www.bristolwater.co.uk/performancefor2018-19/</a></p>



What is it?	What is it about?	Why is it included in this draft Assurance Plan?	Where can I find it?	What does this mean?
	<p>relevant tables to agreed procedures</p> <p>We also within our annual reporting will provide updates on our Resilience Action plan and social contract progress.</p>			
<p>2020/21 Mid-Year Performance Report (including performance commitments)</p>	<p>This is an annual report which provides information of our performance against our customer outcomes and commitments (reflecting information reported on in section 3 of the APR), based on year-to-date performance from April to the end of September (and from January to the end of September for metrics reported to the Drinking Water Inspectorate). Our technical auditors, Atkins, will review performance data and commentary and include a statement summarising their views within the report.</p> <p>We also within our mid-year reporting will provide updates on our Resilience Action plan and social contract progress.</p>	<p>Information on our performance against our Business Plan outcomes is a key area of importance to our customer and other stakeholders. Furthermore, every single one of our performance commitments, regardless of whether a financial incentive is attached, could impact our customers' and stakeholders' perceptions of us, and shape the choices they make. It provides an updated assessment on performance compared to the information reported in the APR and is published around the same time as the Statement of Risks, Strengths and Weaknesses of Information, thus ensuring the performance commitment data items reflect our auditors' latest views.</p>	<p>This will be published in December 2020. Our latest report can be found here: <a href="https://www.bristolwater.co.uk/wp-content/uploads/2019/12/Mid-year-performance-report-2019-20-FINAL.pdf">https://www.bristolwater.co.uk/wp-content/uploads/2019/12/Mid-year-performance-report-2019-20-FINAL.pdf</a></p>	<p><b>Controls and mitigations</b> Data owners and managers are responsible for providing accurate information in line with the latest regulatory accounting guidance. The role of our external auditors can be found in appendix 1.</p> <p><b>Improvements</b> We have updated our interactive performance infographic, published on our website, based on performance information included in the latest mid-year performance report, including:</p> <ul style="list-style-type: none"> <li>• Annual targets</li> <li>• Our actual performance to date and performance forecasting</li> <li>• Definitions of the performance commitments</li> <li>• Contextual information for the performance commitments based on our performance</li> <li>• Links to other sources of comparative information</li> <li>• Links to other sources of relevant information on the Bristol Water website</li> </ul> <p>By publishing the data in this format, we were able to present information in a more engaging and customer-friendly format. The graphic can be found here:</p>



What is it?	What is it about?	Why is it included in this draft Assurance Plan?	Where can I find it?	What does this mean?
				<a href="https://www.bristolwater.co.uk/midyear-performance-2019-20/">https://www.bristolwater.co.uk/midyear-performance-2019-20/</a>
2019/20 'Blind Year' data for PR14 reconciliations	The PR19 price review included adjustments to the company's revenue and RCV in respect of performance in 2015-20. This included a forecast of 2019/20 data as the reporting year was still in progress at the time of the determination. We expect to provide information on our final 2019/20 performance and any financial adjustments following the end of the reporting year.	Information provided as part of the PR19 business plan has formed a key part of our assurance plans, as it has a direct impact on customers' bills and targets for the company. This submission may result in changes to the company's allowed revenues for future years.	This information will be published with our PR19 business plan information, at <a href="https://www.bristolwater.co.uk/about-us/for-all-the-detail/">https://www.bristolwater.co.uk/about-us/for-all-the-detail/</a>	<p><b>Controls and mitigations</b></p> <p>Data owners and managers are responsible for providing accurate information in line with Ofwat's reporting requirements. This submission will be based on data which is subject to internal and external assurance through our 2019/20 Annual Performance Report process, and updated reconciliation models will be subject to separate external assurance from financial auditors, and internal assurance.</p>
2019/20 Annual Report (including on our statutory accounts and performance commitments)	The Annual Report contains a comprehensive review of our operating and financial performance for the preceding year. It complements and is published at the same time as the Annual Performance Report. Cross references are made in the Annual Performance Report to relevant commentary in the Annual Report.	The Annual Report contains statutory financial statements, strategic and governance reports. It is produced under accounting standards, corporate law and complies with codes of corporate governance. Our financial auditors audit and express an opinion to the shareholders on whether the financial statements give a true and fair view of the state of the company's affairs as at 31 March. They review all the financial and non-financial information in the Annual Report to identify material inconsistencies with the	This will be published in July 2020. Our latest report can be found here: <a href="https://www.bristolwater.co.uk/wp-content/uploads/2019/07/BW_Annual-ReportPerformance-Report_2018-19_ART.pdf">https://www.bristolwater.co.uk/wp-content/uploads/2019/07/BW_Annual-ReportPerformance-Report_2018-19_ART.pdf</a>	<p><b>Controls and mitigations</b></p> <p>Our Finance team is responsible for the production of the accounts. Data owners and managers are responsible for providing accurate information in line with the latest regulatory and statutory accounting guidance.</p> <p>Through discussions with senior and operational management our financial auditors understand our business objectives and risks. This enables them to focus their audit on those risks that may impact financial reporting. They also test the management controls put in place to manage those risks.</p> <p><b>Improvements</b></p> <p>Since 2017/18 the format and design of the Annual Report has been redesigned to improve the accessibility of the document to the reader.</p>



What is it?	What is it about?	Why is it included in this draft Assurance Plan?	Where can I find it?	What does this mean?
		<p>audited financial statements and to identify any information that is materially incorrect. With respect to the Strategic Report and Directors' Report, they consider whether those reports include the disclosures required by applicable legal requirements.</p>		
<p>2021/22 Wholesale and Retail Charges Schedule, Charging Arrangements and Charges Schemes</p>	<p>The bills paid by our domestic customers and the wholesale charges paid by non-household customers in our areas are determined by the tariffs and charges published in January and February each year.</p>	<p>It is important that the customers can have confidence that the bills which they receive reflect the published charges schemes and that those charges schemes have been through a sufficiently rigorous assurance process to ensure the constraints have been met.</p>	<p>Information on our charges can be found on our website: <a href="https://www.bristolwater.co.uk/charges-in-detail">https://www.bristolwater.co.uk/charges-in-detail</a></p>	<p><b>Controls and mitigations</b>                      We have carried out a robust internal review of key assumptions within the tariff setting process, to ensure they aligned to our budget and management reporting information. Details of the process carried out are set out in the assurance statement that accompanies our published charges schemes.</p> <p>The effect of our charges on customers' bills has been assessed for a range of different customer types.</p> <p>Appropriate systems and processes are in place to make sure that the data and information contained in the Charges Scheme and additional information are accurate.</p> <p><b>Improvements</b>                      We have consulted with CCWater ahead of publication of our Charges Scheme and have introduced more customer-friendly language and user-friendly graphics, to improve the readability of the documents.</p> <p>Our Statement of Assurance on our tariffs also includes an engagement summary section on who we have</p>





What is it?	What is it about?	Why is it included in this draft Assurance Plan?	Where can I find it?	What does this mean?
				spoken to and what changes we have made to the information we present in our tariffs and charges publications as a result, which brings it in line with industry best practise.
2019/20 Guaranteed Standards Scheme data	Customers are entitled to guaranteed minimum standards of service, as set out by the Government. If we do not meet the standards we have to make a specified payment to the customer affected.	At Bristol Water we are driven to deliver the best possible service to our customers. Our minimum standards of service rely on accurate information related to water supply, billing arrangements, water quality and new connection enquiries.	Information on the minimum standards of service can be found at: <a href="https://www.ofwat.gov.uk/households/supply-and-standards/standards-of-service/">https://www.ofwat.gov.uk/households/supply-and-standards/standards-of-service/</a>	<b>Controls and mitigations</b> We regularly check we have the right systems and process in place to find, report and issue failure payments to customers.
Data on performance on New Connections	We report data on new connection performance to Water UK, who publish the reported information.	The accuracy of developer services performance is important to the operation of this market, and for monitoring service levels provided to developers	Developer services performance is published at: <a href="https://developerservice.s.water.org.uk/latest-reports">https://developerservice.s.water.org.uk/latest-reports</a>	<b>Controls and mitigations</b> Assurance of our new connections information is an internal process due to the quality of the internal control systems.
Complaints reporting to CCWater	Information provided to the CCWater on customer services, complaints, leakage, distribution input and per capita consumption.	The majority of the data submitted is directly from our performance commitments (PCs) reporting.	Our latest performance commitment data will be published in our APR in July 2020. Our latest performance can be found in our mid-year performance report here: <a href="https://www.bristolwater.co.uk/wp-content/uploads/2019/12/Mid-year-performance-report-2019-20-FINAL.pdf">https://www.bristolwater.co.uk/wp-content/uploads/2019/12/Mid-year-performance-report-2019-20-FINAL.pdf</a>	<b>Controls and mitigations</b> The data reported is subject to the same controls and mitigations as outlined for the APR and mid-year performance report.
Water quality information	Information provided to the DWI on water quality, significant	The majority of the data submitted is directly from our	Our latest performance commitment data will be	<b>Controls and mitigations</b>



What is it?	What is it about?	Why is it included in this draft Assurance Plan?	Where can I find it?	What does this mean?
provided to the Drinking Water Inspectorate (DWI)	events, enforcement orders, customer complaints and reservoir management.	performance commitments (PCs) reporting.  We also recognise that our customers continue to regard the provision of safe clean drinking water as one of the most important services we provide.	published in our APR in July 2020. Our latest performance can be found in our mid-year performance report here: <a href="https://www.bristolwater.co.uk/wp-content/uploads/2019/12/Mid-year-performance-report-2019-20-FINAL.pdf">https://www.bristolwater.co.uk/wp-content/uploads/2019/12/Mid-year-performance-report-2019-20-FINAL.pdf</a>	The data reported is subject to the same controls and mitigations as outlined for the APR and mid-year performance report.
Information provided to the Environment Agency (including Water Resources Management Plan (WRMP) and Water Resources Market Information	Information provided to the EA on quality of raw water sources, carbon emissions and abstraction compliance.  The WRMP sets out how we intend maintaining the balance between water supply and demand. The plan must take a long term view (at least 25 years).  Ofwat is also promoting new markets in the water industry, such as in water resources	Companies are legally required to prepare a WRMP. Publication of this document is critical to demonstrating how we will effectively manage our water resources over the next twenty-five years.	We published an updated WRMP in 2019. This can be found on our website here: <a href="https://www.bristolwater.co.uk/about-us/water-resources/">https://www.bristolwater.co.uk/about-us/water-resources/</a>	<b>Controls and mitigations</b> We carried out a public consultation process through which we asked our customers, stakeholders and regulators for their views on our draft Water Resources Management Plan 2019 over a period of 12 weeks during March to May 2018. The Secretary of State for the Environment has reviewed our Statement of Response and in August 2019 we published our final plan and accompanying documents.  <b>Improvements</b> We have re-designed our water resources webpage, which now includes further information on how third party bidders can become involved.
Data reporting for non-household competition	We are required to submit a number of key performance indicators to the market operator, MOSL who then publishes the information on their website. This information is used by retailers, Ofwat and MOSL to ensure that wholesalers are delivering a	The opening of the market since April 2017 has required significant changes to internal systems, policies and procedures. The failure of these systems, policies and procedures could cause	The MOSL website and information on key market performance, such as switching, can be found here: <a href="https://www.mosl.co.uk/market-performance">https://www.mosl.co.uk/market-performance</a>	<b>Controls and mitigations</b> The data reported is subject to the same controls and mitigations as outlined for the APR and mid-year performance report.



What is it?	What is it about?	Why is it included in this draft Assurance Plan?	Where can I find it?	What does this mean?
	competitive and fair service to all customers in the market.	deterioration of service to non-household customers.		
Data reported to Discover Water	This is an online dashboard designed to provide clear and trustworthy information for customers about water companies in England and Wales	This is the platform where our customers and stakeholders obtain information on aspects of the business. Data reported on this website is taken from information reported in the APR.	The Discover Water website can be found here: <a href="https://discoverwater.co.uk/">https://discoverwater.co.uk/</a>	<p><b>Controls and mitigations</b> The data reported is subject to the same controls and mitigations as outlined for the APR and mid-year performance report.</p> <p><b>Improvements</b> This is an external source of information for customers – the Company is not in control of any design improvements.</p>
Data reported to the European Benchmarking Co-operation (EBC)	EBC’s benchmarking- and improvement programme offers participants like Bristol Water a comprehensive analysis of the performance of our costs and operational and performance data in comparison with colleague utilities from across Europe.	Data reported on this website is taken from information reported in the APR.	The EBC website can be found here: <a href="https://www.waterbenchmark.org/">https://www.waterbenchmark.org/</a>	<p><b>Controls and mitigations</b> The data reported is not subject to the same controls and mitigations as outlined for the APR and mid-year performance report, but the exercise is used to identify any data anomalies to improve data reporting for these publications.</p> <p><b>Improvements</b> This is an external source of information and the results are only available for water companies – the results are not externally available to customers or stakeholders.</p>



# 4 What this means for our Customers and Stakeholders

## 4.1 Assurance in the Round

Our approach to producing high quality data is informed by our desire to be open and transparent with all our stakeholders.

Most people in England and Wales cannot choose their water and wastewater supplier. It is therefore important for customers' trust and confidence in these vital public services that Bristol Water is accountable for the price and service we deliver. An important part of this is the information we publish about how we have performed (financially and operationally). We therefore consider it important to demonstrate to our customers and other stakeholders that we report information on our performance that is transparent,



reliable, relevant, complete and up-to-date. This is part of our continuing commitment to demonstrate that we take ownership of what we report, all year round.

Our approach to assurance utilises our well established and mature governance and assurance arrangements. We use a thorough system of controls to make sure that the information we report and publish is a high level of accuracy. Each piece of information has a specific owner and reviewer, responsible for production and updating the reporting methodology statement. Data owners and reviewers are required to provide signed confirmation that the data has been compiled in accordance with the relevant methodology, and that the data is a true representation of the facts. This process provides the opportunity for the data owner and reviewer to identify any concerns with the quality of the data, for investigation by senior managers and Directors.

A committee of the Executive Management Team reviews key data and information before it is published. Major regulatory submissions, including annual reports, tariffs, accounts and business plans are subject to Board review and approval prior to submission.

It is important that customers can find out how we are performing. We are committed to providing this information on our website and have embraced a more open and accessible approach to customer communications, with a report on performance in our customer magazine 'Watertalk'. Our Annual Performance Report, available to everyone on our website, provides data and commentary on our performance that is aimed at a broad audience, and we provide an update on our performance every six months via our Mid-Year Performance Report. Performance information included in both the APR and the Mid-Year Performance Report is published as interactive performance graphics on our website. We present this information to our stakeholders through meetings of the Bristol Water Challenge Panel (BWCP), whose members challenge our data accuracy and performance. Further information on the role of the BWCP can be found in appendix 1.

We recognise that it is not sufficient to just meet Ofwat's past challenges and that Ofwat are looking for the industry to continually improve public transparency and accuracy.

The assurance processes we take throughout the year are summarised in the table below. The key steps outlined in the table are:





Internal peer review – a review by a relevant colleague or line manager that the data has been compiled in accordance with the relevant reporting requirements and is consistent with the stated methodology.

Executive management review – review of key data and information to ensure it is consistent with known reporting and performance data, as well as consistency with business performance and strategy by the responsible executive.

CEO review – specific review by CEO for approval of key data and submissions.

External assurance – review by financial auditors or technical assurance providers that data and methodologies are consistent with regulatory requirements.

BWCP review – review by Bristol Water Challenge Panel of key performance data and other relevant information, with particular consideration of the impact on customers.

Board/ARAC review – regulatory submissions requiring Board approval are presented to the Board’s Audit and Risk Assurance Committee (ARAC), with their work reported to the Board. Where appropriate these are then presented to the Board to sign relevant assurance statements.



Report	Internal peer review	Executive management review	CEO review	External assurance <sup>15</sup>	BWCP review	Board/ ARAC review
2019/20 Annual Performance Report						
• Regulatory Accounts in sections 1 and 2 and cost data in section 4	✓	✓	✓	✓		✓
• PR14 performance commitments in section 3A, B and D	✓	✓	✓	✓	✓	✓
• Shadow PR19 performance commitments in section 3S	✓	✓	✓	✓	✓	✓
2019/20 Annual Report	✓	✓	✓	✓	✓	✓
2019/20 Blind Year data for PR19	✓	✓		✓		
2019/20 Mid-Year Performance Report	✓	✓	✓	✓	✓	✓
2021/22 Wholesale and Retail Charges Schedule, Charging Arrangements and Charges Schemes	✓	✓		✓	✓	✓
2019/20 Guaranteed Standards Scheme data	✓	✓		✓		✓
Data on performance on New Connections	✓	✓		✓		✓
Complaints reporting to CCWater	✓	✓				✓
Water quality information provided to the Drinking Water Inspectorate <sup>16</sup>	✓	✓				✓
Information provided to the EA <sup>17</sup>	✓	✓				✓
Data reporting for non-household competition, reported to MOSL <sup>18</sup>	✓	✓				✓
Data reported to Discover Water	✓	✓	✓	✓	✓	✓
Data reported to the EBC	✓					

<sup>15</sup> Either by our technical auditors, Atkins, or our financial assurers, PwC

<sup>16</sup> In particular for the annual report on water quality

<sup>17</sup> In particular for the annual review of the Water Resources Management Plan and market information for water resources

<sup>18</sup> Data required to support the development and operation of the competitive market for Non-Household retail services



## 4.2 Our Assurance Plan Promise

By providing good quality comparable information and following appropriate assurance processes we can provide customers, stakeholders and Ofwat with confidence that we have followed our published Assurance Plan.

We propose to provide a statement from our Board to confirm that the plan has been followed for production of the Annual Performance Report. This statement would incorporate the views of our external assurance providers on the quality of the data, and confirmation that they are not aware of any material errors in the published data.

We continue to actively engage in progress being made across the water sector to make comparative and straightforward information available to customers, including the roll out of the Discover Water dashboard, which includes narratives to allow customers to be able to judge performance in an appropriate context and to help them understand that companies start from different positions, and the use of cross sector customer satisfaction surveys. To provide our customers and stakeholders with confidence that we have followed our published Assurance Plan we will do the following:

1. If during 2019/20 and 2020/21 we consider that we will not meet a performance commitment but by doing so this would be in the best interests of our customers and we would therefore plan not to meet the commitment, we guarantee that we will:
  - Be proactive and seek to engage with our customers and stakeholders at an early opportunity (for example by publishing our forecasts and management decisions in a mid-year performance report);
  - Explain how our plans are in the best interests of customers; and
  - Explain how customers are not worse off (for example, how money will be returned for not meeting our meter penetration targets).
2. If during 2019/20 and 2020/21 we consider that there are errors in data that are not significant to customers we guarantee that we will:
  - Be proactive and seek to engage with our stakeholders at an early opportunity;
  - Be able to demonstrate that the issues are not the result of failings in our assurance procedures; and
  - Set out in a timely fashion how we will address the errors.

We re-affirm our continuing commitment to providing reliable and accurate information to our customers and stakeholders. Having information that is easy to understand and navigate provides transparency and helps everyone build trust and confidence in the water sector and will provoke all companies, not just Bristol Water, to 'lift their game' and deliver the best for all of our customers.





## 5 Glossary

Item	Description
<b>Annual Report</b>	A report that provides information to our investors, lenders, partners and wider stakeholders on our operational and financial performance.
<b>Annual Performance Report</b>	This report is the principal way we will document our yearly performance and hold ourselves publicly to account. The report will include inputs from other areas covered by this assurance plan (e.g. financial accounts) and require some forecasts of performance.
<b>Assurance</b>	Assurance is about providing confidence and a level of certainty that a piece of information or data is correct.
<b>Assurance Plan</b>	A document that aims to provide customers and stakeholders with the information to understand how confident we are as a company that the data we publish is accurate and can be trusted.
<b>Business Plan</b>	A document summarising our wholesale and retail plans. Our PR14 business plan covers the period 2015 to 2020. Our PR19 business covers the period 2020 to 2025.
<b>Company Monitoring Framework</b>	Ofwat's framework that set out the way in which companies provide performance information to their customers and stakeholders from 2015-2020. It was a tool Ofwat used to challenge all companies to demonstrate information is reliable, timely and appropriate.
<b>Consumer Council for</b>	CCWater is a statutory consumer body for the water industry in England and Wales. It provides advice and support to customers with complaints that they have been unable to resolve directly with their water company.



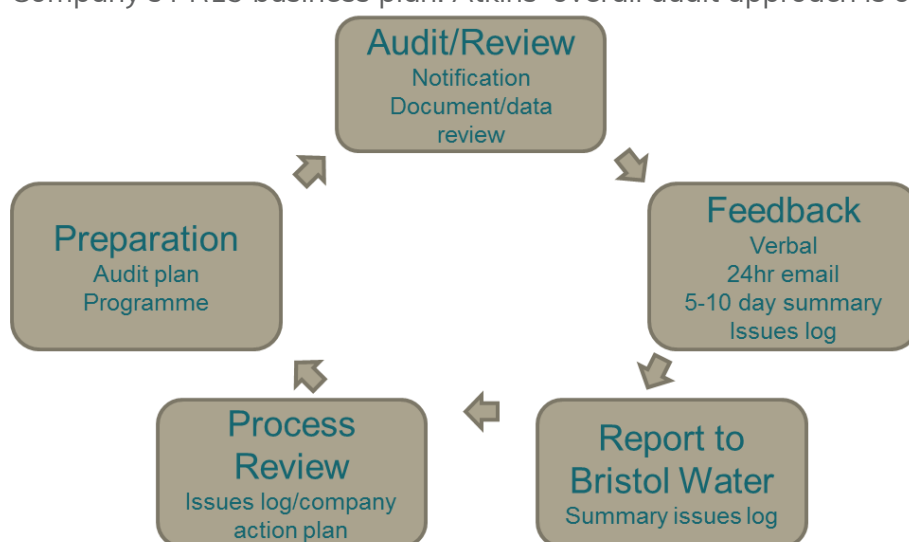
<b>Water (CCWater)</b>	
<b>Customer Challenge Panel</b>	Known as the Bristol Water Challenge Panel (BWCP), this is an independent group of representatives who ensure we continue to be held to account for delivering our commitments and meeting the promises we make to our customers. The BWCP is comprised of representatives from the Consumer Council for Water, the Environment Agency, Natural England, Citizens Advice Bureau, local councillors, local universities, the Avon Wildlife Trust and independent customer representatives.
<b>Drinking Water Inspectorate (DWI)</b>	The independent regulator of drinking water in England and Wales, ensuring that water companies supply safe drinking water that is acceptable to consumers and meets the standards set down in law.
<b>Environment Agency (EA)</b>	Regulator for the natural environment in England.
<b>Guaranteed Standards Scheme (GSS) payments</b>	All customers of water and sewerage companies are entitled to guaranteed minimum standards of service, as laid down by the Government, known as the guaranteed standards scheme. Where a company fails to meet any of these standards of service then it is required to make a specified payment to the affected customer. Ofwat monitor the scheme and recommend charges.
<b>Methodology</b>	A system of processes and procedures for collecting data and calculating our performance commitment measures. Formal methodologies make sure our approach to reporting performance is consistent. They also determine how we calculate the performance commitment, where and how we apply judgement, and where we rely on systems.
<b>Market Operator Services Ltd. (MOSL)</b>	MOSL is the market operator for the water retail (non-household) market in England. Since April 2017 all non-household customers have been able to switch their billing company (their retailer) for their water services.
<b>New connections</b>	New water supply connections can either be provided by the local monopoly water company, an accredited self-lay provider (often called a self-lay organisation, SLO) or by a new appointee (provided by developers)
<b>Ofwat</b>	The colloquial term often used to refer to the Water Services Regulation Authority, which acts as the economic regulator of the water industry.
<b>Outcomes</b>	Higher-level objectives that company actions, activities and achievements are intended to help deliver, representing what customers and society really value.
<b>Performance commitments</b>	Our outcomes are supported by associated performance commitments that identify our committed level of performance under each outcome.
<b>Price controls</b>	The limits set by Ofwat on the charges that appointed companies can make for their services
<b>Water Resources Management Plan (WRMP) 2019</b>	The Water Resource Management Plan is an appointed water undertaker's strategic plan for managing water supply / demand balance over a 25 year period.



# Appendix 1 – Independent Assurance

## Atkins

Atkins is our main technical assurer. Their role mainly involves assurance of the annual performance report, guaranteed standard scheme payments and new connections data. They will also provide assurance on our cost assessment data and relevant parts of the Company's PR19 business plan. Atkins' overall audit approach is outlined below:



Atkins considers the assurance requirements as a programme. In planning this programme, Atkins draw upon lessons learned from previous submissions and schedule activities to align with key milestones in the assurance process, for example Board sign-off and publication dates. Each submission is supported by an audit plan including details of Bristol Water team members and auditees and the location, duration and dates of each audit meeting. This information is made available for the Challenge Panel and other stakeholders as required, for example in the form of a dashboard indicating the assessment of risk.

Atkins' overall approach is based around two stage audits where:

1. Stage 1 – Methodology review: assessing whether the Company's methodology aligns with appropriate guidance, reporting requirements, licence conditions or industry practice and whether appropriate checks, controls and explanatory documents exist.
2. Stage 2 – Data review: considering whether processes/procedures are applied as indicated, carrying out data trailing to source documents and to ensure alignment/consistency with the reported number. This stage also involves data sampling to confirm integrity of process application, checks and controls and appropriateness of confidence grades assigned to reported information.



An assurance report is sent to the Bristol Water Board to enable it to be aware of any material issues uncovered. The Board members also have the opportunity to raise any questions or concerns with Atkins. The final content of each Assurance Report is agreed with the company regulation team to ensure that it meets the specific needs of the Board.

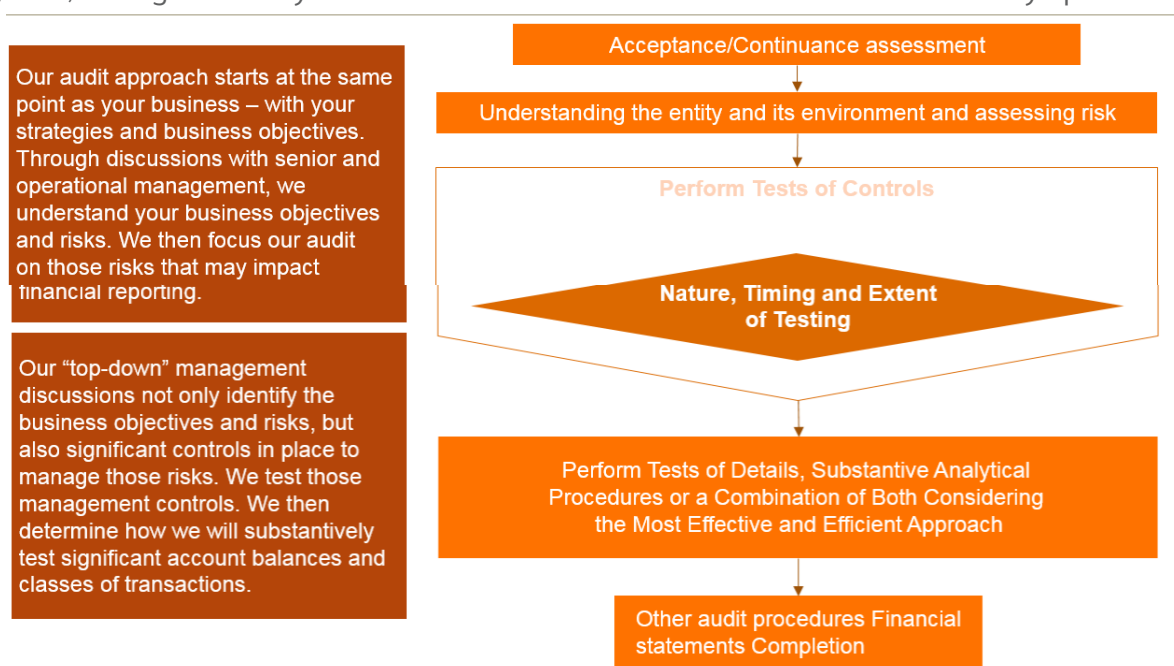
Atkins aims to be in a position, after undertaking the audits, to be able to conclude in an assurance statement that for the areas they have assured:

- at a component level the various teams compiling the documents and information had an understanding of and were meeting their obligations;
- the Company has sufficient processes and internal systems of control to fully meet its obligations;
- the Company’s explanations of where and why it cannot fulfil its obligations are soundly based;
- the Company has sufficient processes and internal systems in place to identify, manage and review its risks; and
- the Company’s explanations of how it will manage and/or mitigate material or potentially material risks are soundly based.

### PriceWaterhouse Coopers (PwC)

PwC has been appointed as our statutory financial auditor. The primary objective of their work is to report to the shareholders on the Bristol Water Plc statutory financial statements. They are also responsible for assurance of the Company’s Regulatory and Statutory Accounts, and our annual charges calculations. PwC’s overall audit approach is outlined below:

PwC’s audit, risk assessment, strategy and approach is built upon a firm understanding of how Bristol Water business operates. This comes from knowledge built up over recent years, strong continuity within the PwC audit team and close links to industry specialists.





Auditing Standards and other regulations cover a comprehensive list of areas to be considered when developing PwC’s understanding of Bristol Water’s processes. These include the nature of the business and industry, strategy, performance, internal controls and systems.

### The Bristol Water Challenge Panel

The Bristol Water Challenge Panel (BWCP) is an independent group of interested and expert stakeholders whose role is to ensure that customer voice remains at the heart of Bristol Water’s decision-making. The BWCP reviews our performance against delivery of our PR14 business plan, including the assurance arrangements in place to support data reporting. The BWCP is led by an independent chair and deputy chair.



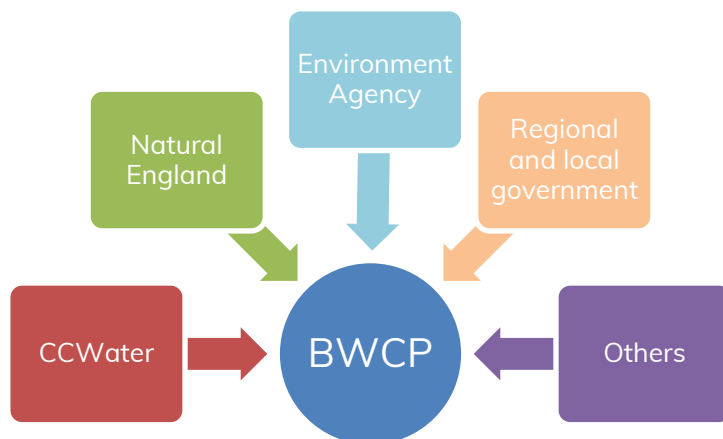
Independent Chair, Peaches Golding OBE: Mrs Golding is a trusted and respected business and community leader with an array of experience in representing customer groups, including Ofcom’s Viewer Panel for ITV West. She was England’s first black High Sheriff and is widely regarded for her work representing diverse and disadvantaged communities. She is Lord-Lieutenant of the City and County of Bristol.

Independent Deputy Chair, Tony Denham: Tony recently retired, following 10 years as the Consumer Council for Water’s Local Consumer Advocate. Prior to this, he had spend 35 years working in the Energy Sector.



The BWCP is comprised of representatives from the Consumer Council for Water, the Environment Agency, Natural England and local councillors.

Figure 4 – Challenge Panel Membership



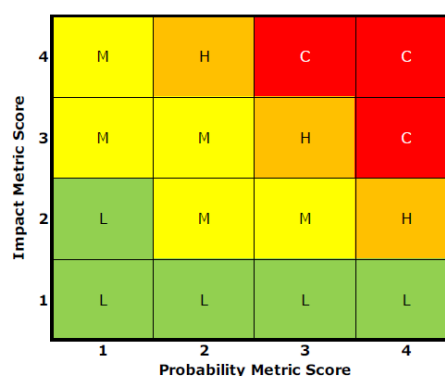


# Appendix 2 – Data Items’ Risk Assessments

Our initial risk assessments were set out in our consultation on our Risks, Strengths and Weaknesses of Information, published on our website. This exercise calculated for each key data item the probability of inaccurate reporting, after taking into account the control framework we have in place, and what the impact of inaccurate reporting would be on customers, our reputation, financial incentives and industry comparisons. Based on those assessments, each item was classified as low, medium, high or critical risk.

This year we have presented the results of our risk assessments in two risk matrices. The two risk matrices show data that is reported on for 2019/20 and data reported on from April 2020 (in the 2020/21 reporting year).

The risks identified as critical or high does not reflect an expectation of an increase in any adverse impact on customers compared to last year, but rather reflects the Company’s ability to identify the potential for errors and act accordingly to address them. The results of the risk assessments are shown in the diagrams below. In the risks matrixes the vertical axis represents impact and the horizontal axis probability, as shown in our risk assessment methodology.



- 1 •Assess impact of risk for each data item
- 2 •Determine probability of inaccurate reporting
- 3 •Assess strength of controls framework for each data item
- 4 •Assess impact of inaccurate reporting for each data item
- 5 •Determine total risk rating

Key :





Figure 5 - Results of Risk Assessment for 2019/20 data

For the risk assessment relating to 2019/20 data items, 35 out of 45 data items have been assessed as either a low or medium risk rating.

None of our 2019/20 data items' risk assessments have changed since our Statement of Risk exercise.

Impact Metric Score	4	Regulatory Accounts Meter Penetration DM/ Data Return on Capital Wholesale Tote: Water Turbidity Unplanned Maintenance Events Hosepipe ban frequency Mean Zonal Compliance Negative Water Quality Contacts PR14 Reconciliation Models (Blind Year Update) CCW Water Complaints Data	Per Capita Consumption Leakage Low Pressure Bursts Unplanned Customer Minutes Lost Population at Risk from Asset Failure Tariffs and Charges GSS Payments Developer Services Info Service Incentive Mechanism	None	None
	3	NHH Market (Operational) Data NHH Market (Performance) Data Reportable Accidents Credit Rating Waste Disposal Compliance Customers in Water Poverty Customer Satisfaction Surveys Value for Money Ease of Contact Negative Billing Contacts	Non-Financial Data (Water Resources, Treatment and Distribution) Financial Data (info not covered by regulatory accounts) Raw Water Quality of Sources Biodiversity Index Total Carbon Emissions Properties and Population Data Water Resources Market Info EA Data SOSI	None	None
	2	Training Matrix Compliance Staff Satisfaction Stakeholder Survey	None	Financial Funds Flow	None
	1	None	None	None	None
		1	2	3	4
		Probability Metric Score			



Figure 6 - Results of Risk Assessment for 2020/21 data

For the risk assessment relating to 2020/21 data items, 35 out of 45 data items have been assessed as either a low or medium risk rating.

The Glastonbury Street PC is the only data item where the risk assessment has changed since our Statement of Risk exercise. This has reduced from a high to a medium risk – as the final ODI design means there is a lower reporting risk as no scheme delivery is required during 2020/21).

Impact Metric Score	4	PSR Data PR19 In-Period Adjustment Data DWI Data Regulatory Accounts Water Turbidity Unplanned Maintenance Events Meter Penetration Water Quality – Taste/ Odour Contacts Water Quality – Appearance Contacts Complaints Data D-MeX	Per Capita Consumption Leakage Low Pressure Bursts Tariffs and Charges GSS Payments Developer Services Info Supply Interruptions C-MeX	None	None
	3	NHH Market (Operational) Data NHH Market (Performance) Data Waste Disposal Compliance Customers in Water Poverty Value for Money Unplanned Outage WINEP Data	Non-Financial Data (Water Resources, Treatment and Distribution) Financial Data (info not covered by regulatory accounts) AIM Revenue Forecasting Incentive Raw Water Quality of Sources Biodiversity Index Carbon Emissions Properties and Population Data Drought Restrictions Water Resources Market Info EA Data Water Quality Compliance Glastonbury Street Network Resilience	Void Properties	None
	2	None	Vulnerable Customer Satisfaction	Local Community Satisfaction Financial Funds Flow Social Contract Mechanism	None
	1	None	None	None	None
		1	2	3	4
		Probability Metric Score			



