

# Draft Assurance Plan

## 2021/22

Information for 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 2021



# Contents

1 Introduction.....	3
1.1 Overview.....	3
1.2 About Bristol Water .....	9
1.3 Board Statement on Assurance Plan .....	11
1.4 Responding to this Consultation.....	11
2 Methodologies .....	13
2.1 Overview.....	13
2.2 Our Methodology for Identifying Risks.....	16
2.3 Our Methodology for Determining Risks .....	19
2.4 Independent External Assurance.....	22
3 Our Risk Assessment .....	24
3.1 Overview.....	24
3.2 Risk Matrix .....	25
3.3 Targeted Assurance Activities.....	27
4 What this means for our Customers and Stakeholders .....	31
4.1 Assurance in the Round .....	31
4.2 Bristol Water Publications.....	35
5 Data Items.....	43
6 Glossary .....	47



# 1 Introduction

## 1.1 Overview

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 2021/22.

Bristol Water takes the trust and confidence of customers and stakeholders in our data very seriously. 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 publish our Assurance Plan each year to demonstrate the following:



## ASSURANCE PLAN 2021/22

How we undertake a risk assessment to determine the risk of the probability of inaccurate reporting with the data we intend to publish.

Our targeted areas of assurance for the data items we intend to publish that have been assessed as most at risk of inaccurate reporting.

How our Board are engaged with these assurance activities.

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 2021/22. 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:

2020/21 Annual Performance Report and 2021/22 Mid-Year Performance Report

2020/21 Annual Report (including our statutory accounts)

2022/23 Wholesale and Retail Charges Schedule, Charging Arrangements and Charges Schemes

2020/21 Guaranteed Standards Scheme (GSS) payments

Data on New Connections performance

Complaints reporting to the Consumer Council for Water

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 for European Benchmarking

Transparency of reporting is an important tool that we utilise as part of approach to assurance. The accuracy of the data included in our publications is therefore critical to maintaining trust. We have for example 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 performance and forecasts of our future performance, (we will also follow this approach for our annual performance reporting in July 2021);
- 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 transparency and benefits 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 transparency and benefits report<sup>4</sup>;
- 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.<sup>5</sup> 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<sup>6</sup>;
- Published our 'Trust beyond water' Board statement, which goes beyond our legal and statutory commitments.<sup>7</sup> The statement reflects on the Board's views on our operational and financial performance, assurance activities and long-term strategy.

---

<sup>1</sup> [Bristol Water Mid-Year Performance Report 2020/21](#)

<sup>2</sup> [Bristol Water mid-year performance in 2020/21](#)

<sup>3</sup> [Social Contract 2020/21 Transparency and Benefits Report](#)

<sup>4</sup> [Bristol Water mid-year social contract update for 2020/21](#)

<sup>5</sup> [Charges in detail](#)

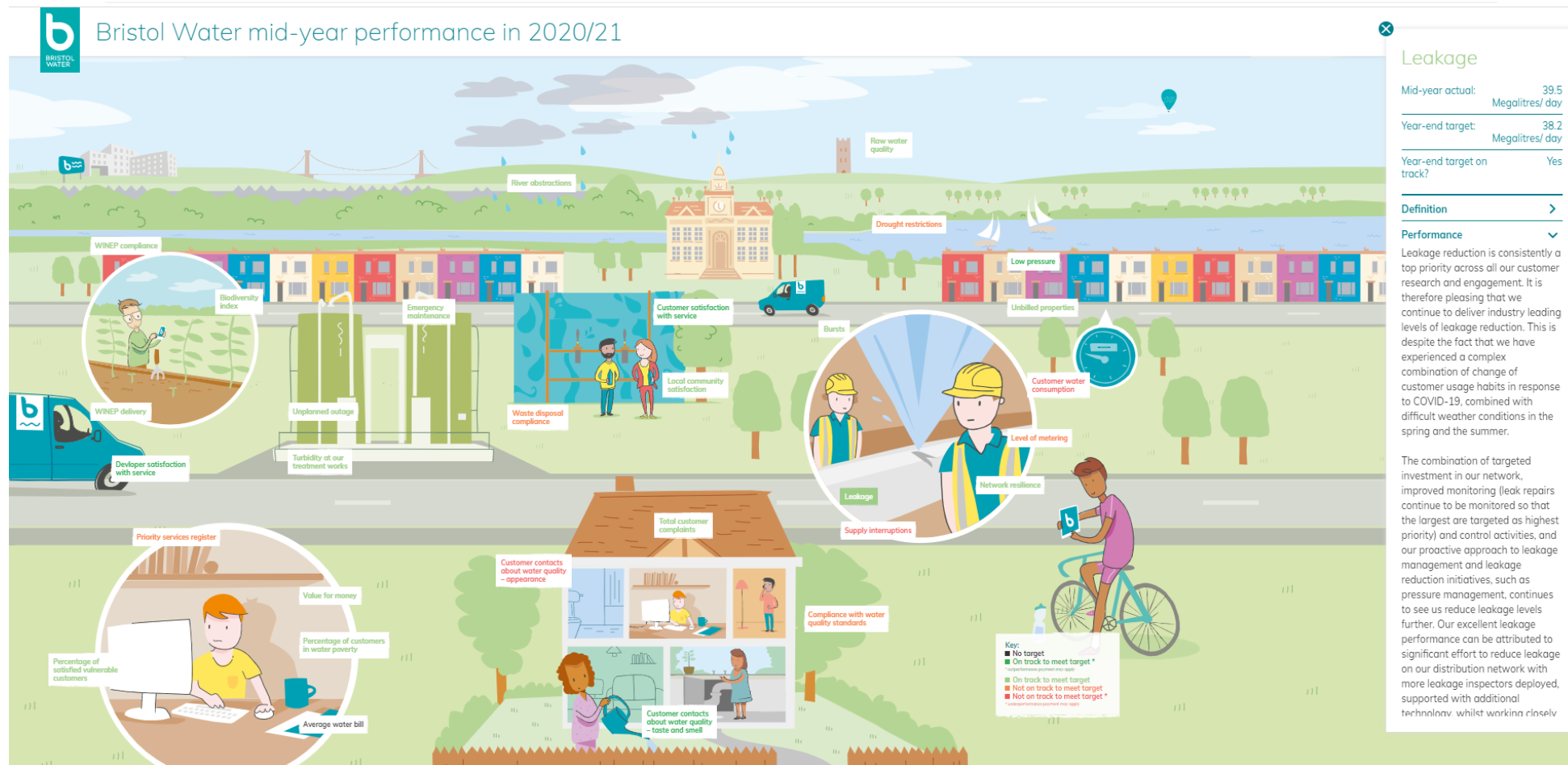
<sup>6</sup> [Statement of Assurance for 2021/22 Charges](#)

<sup>7</sup> [Trust Beyond Water 2019/20](#)



## ASSURANCE PLAN 2021/22

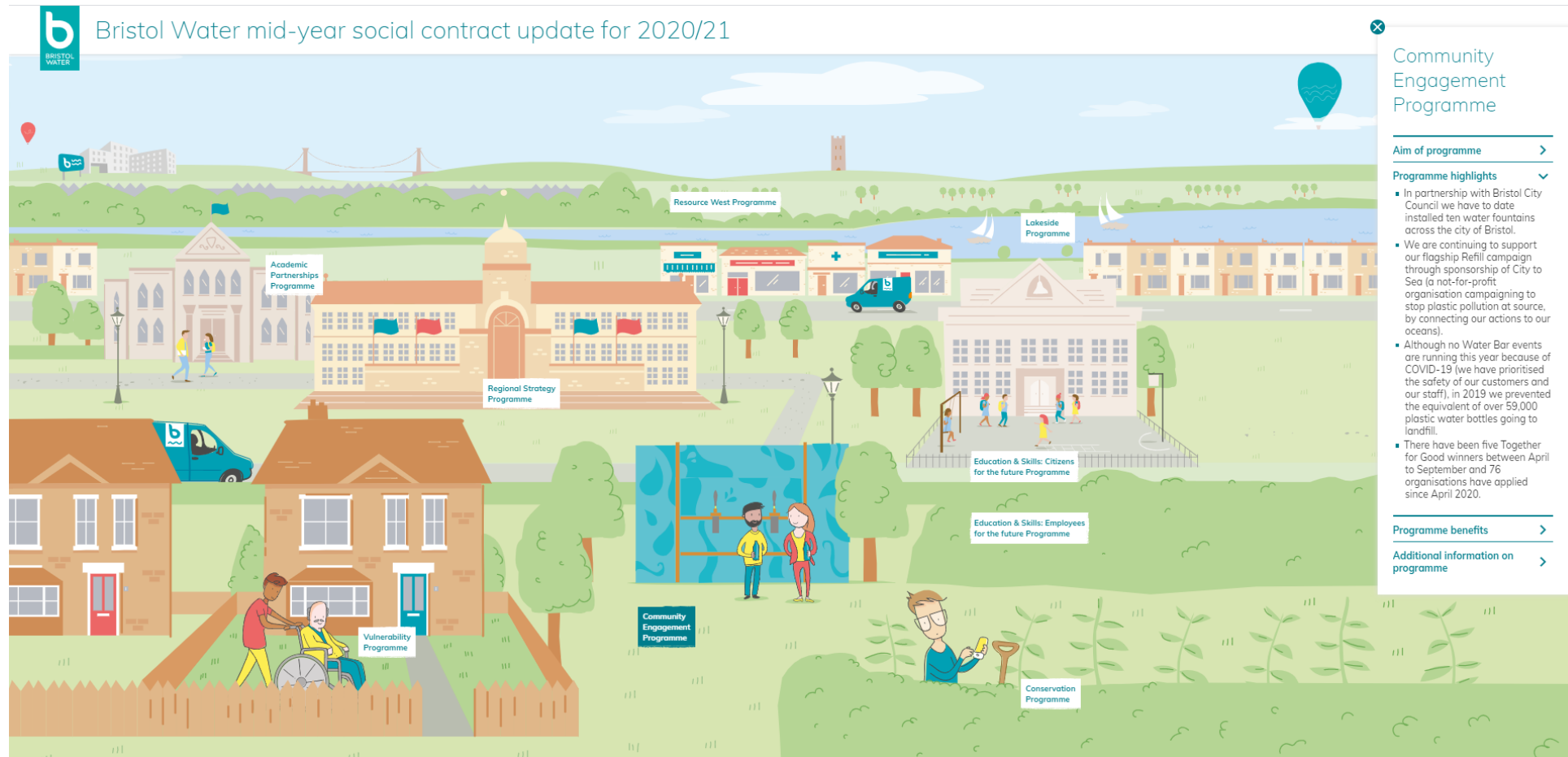
Figure 1 – Our interactive mid-year performance graphic





## ASSURANCE PLAN 2021/22

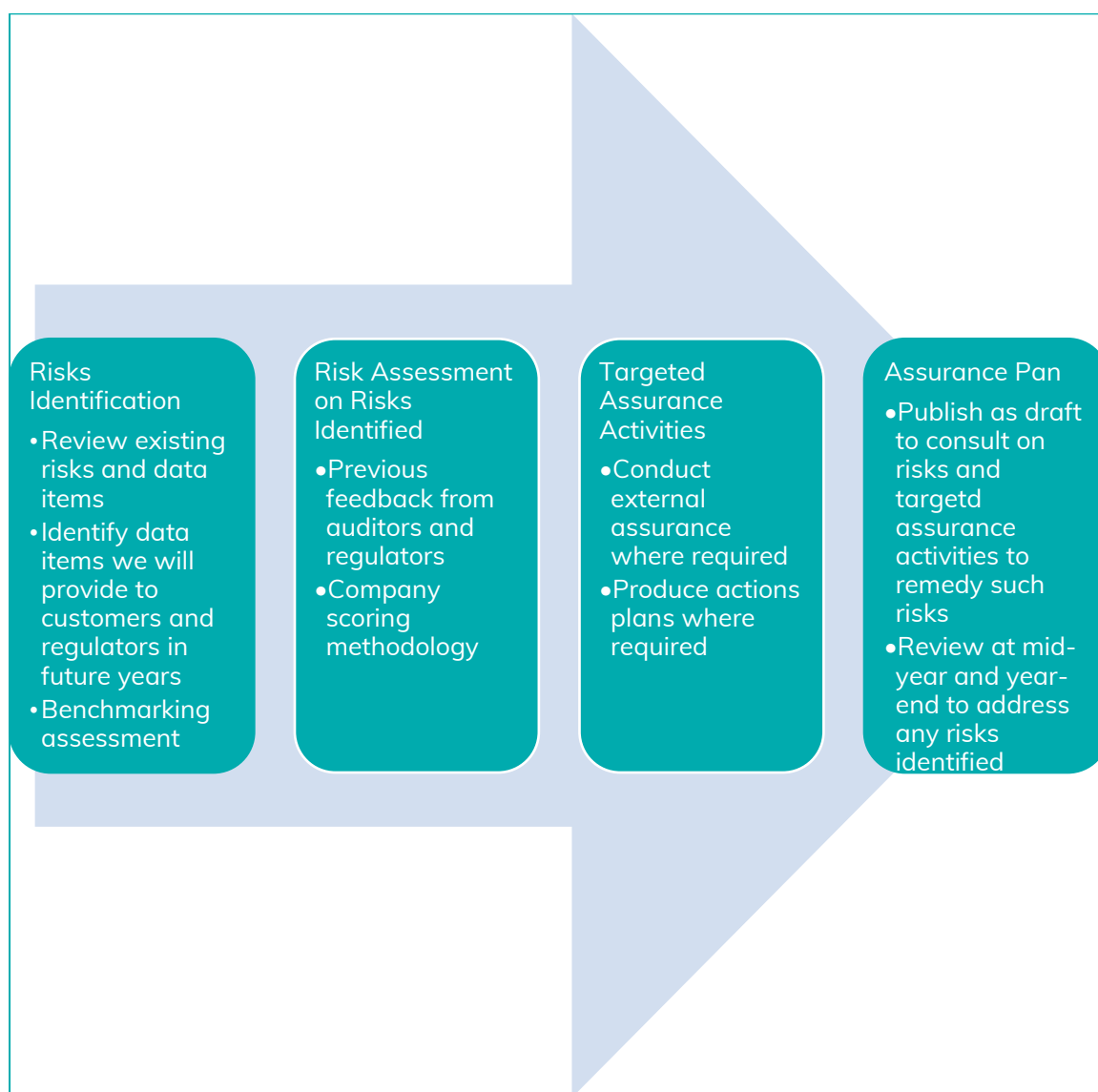
Figure 2 – Our interactive social contract graphic





Before publishing our draft Assurance Plan (this document) we have undertaken an internal risk assessment to determine which data items we report on in the documents and sources listed above may be at risk of inaccurate reporting. Determining the risks to reporting for the data items included in this range of documents is an iterative process. There are various steps we undertake, which are strengthened by the act of consulting on the decisions that we have made (which we conduct via our draft Assurance Plan consultation). This process is summarised below.

Figure 3 – Assurance Plan Summary



This draft Assurance Plan includes the results of our risk assessment, which we present as a risk matrix. Based on the results of this exercise we may conclude that 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 in place we have a number of the items (13 in total) within the high-risk category. This has been caused by a range of factors, including:

- Our risk assessment methodology, whereby we prioritise the 'impact' of the risk of inaccurate reporting (regardless of the probability of it taking place) as part of our risk assessment;
- Our independent technical assessor assessments for 2019/20 year-end and 2020/21 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.

## 1.2 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 wastewater. In our supply area, wastewater 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 April 2019 we published our revised business plan setting out our priorities for 2020-25. This included a number of outcomes that we want to deliver for our customers and



## ASSURANCE PLAN 2021/22

stakeholders, based on our customers' priorities. The data items required to report accurately on these priority areas are included in our risk assessment exercise.



Most recently, in December 2020 we published our mid-year performance report. This set out our performance to date in 2020/21 and included comparisons to other companies' performance in 2019/20 (this being the most recent year comparisons to other companies' performance could be made) and forecasts of our future performance.<sup>8</sup>

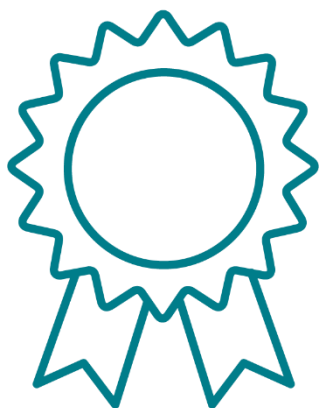
In addition, over the last few years Bristol Water has participated in the European Benchmarking Co-operation (EBC), a water industry-based, not-for-profit benchmarking exercise on costs, performance and operational best practice. Although these benchmarking results are not available externally, we use this exercise to review and compare our data and performance, which helps 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 "2-Star" certificate, in acknowledgement of:

- participating in the programme for multiple years;
- providing timely and good quality data; and
- participating actively in improvement efforts like knowledge exchanges or the implementation of good practices or innovations.<sup>9</sup>

<sup>8</sup> Bristol Water mid-year performance in 2020/21

<sup>9</sup> Further information about this certificate can be found on the website of EBC Foundation [www.waterbenchmark.org](http://www.waterbenchmark.org)

In 2019 we received a 'benchmarking co-ordinator of the year' award in recognition of our contribution to the programme.



**Member of EBC's  
utility improvement  
programme**

### 1.3 Board Statement on Assurance Plan

We will provide a statement at the conclusion of the consultation.

### 1.4 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 data items. Are there any others you would have expected to be included?
2. We have determined the appropriate level of risk for each data item in section 3.2?
3. We have identified the appropriate targeted actions in section 3.3 to address the areas of risk identified. Are there any activities you believe we should add or omit?
4. 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?



## ASSURANCE PLAN 2021/22

We would like to hear your views on all 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 28 February 2021.



## 2 Methodologies

### 2.1 Overview

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 are dedicated to ensuring strong, transparent governance structures and activities in accordance with best practice and which are aligned with Ofwat's expectations. The culture of our company is defined by the values we adopt and the knowledge, skills and attitudes of our colleagues. We have made it our vision to earn the trust of our customers by providing excellent customer experiences and by going beyond what is expected of us. It is vitally important that we act responsibly as individuals and as a company at all times — not only when we are required to do so by law, but also generally, in our working lives.



Our commitment to transparency and accountability in reporting on our activities stretches beyond regulatory data, to how we deliver our wider purpose. We have set this out further in our social contract.<sup>10</sup>

Our established assurance activities ensure that we are not in a position where deliberate misreporting could take place. Our governance and assurance processes are embedded into the management and culture of the company and are designed to ensure risks are promptly identified, updated on a regular basis and appropriate mitigation prioritised to meet the risk appetite. This framework (both our risk assessment exercise and targeted assurance activities outlined in this document) 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.

The Board of Bristol Water uses 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 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 links 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.

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.

In summary, this document provides assurance that we:

---

<sup>10</sup> Bristol Water For All Social Contract, <https://www.bristolwater.co.uk/wp-content/uploads/2019/01/Bristol-Water-our-purpose-and-social-contract-to-build-trust-beyond-water.pdf>





- Have processes and procedures in place to reduce the risk of inaccurate or incomplete reporting; and
- Are dealing appropriately with any risks identified in our risk assessment.

We have carried out an annual risk assessment exercise with 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. As the figure below demonstrates, the exercise considers various factors when determining the risk ratings for the data items the Company reports on, including:

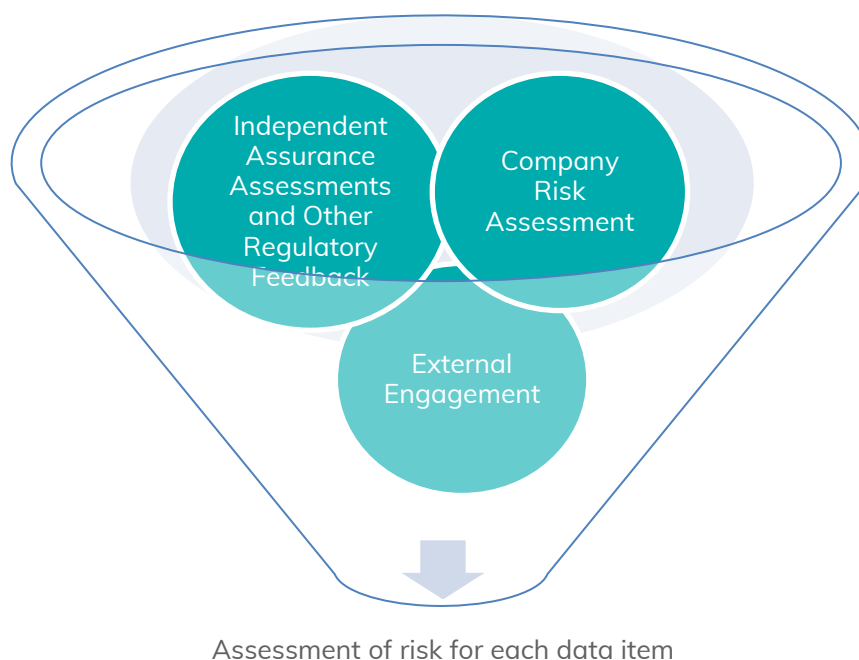
- Company risk assessment:
  - This has been carried out by the team in Bristol Water responsible for reporting information to customers, regulators and stakeholders;
  - The team has examined the inherent probability of inaccurate reporting this information, the strength of the control framework we 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>11</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:
  - Where deemed necessary, we incorporate independent external assurance as part of our assurance plans; and
  - We prioritise data items and data reporting that have been queried by Ofwat.
- External engagement:
  - Customer and stakeholder feedback to our draft Assurance Plan consultation (this document) 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.

---

<sup>11</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)



Figure 4 – Factors to determine data items' risk assessments



This Assurance Plan incorporates all these factors. This Assurance Plan has been reviewed by our Board. It is our intention that by publishing transparent, accurate and reliable information through this Assurance Plan we will demonstrate compliance with our assurance requirements.

## 2.2 Our Methodology for Identifying Risks

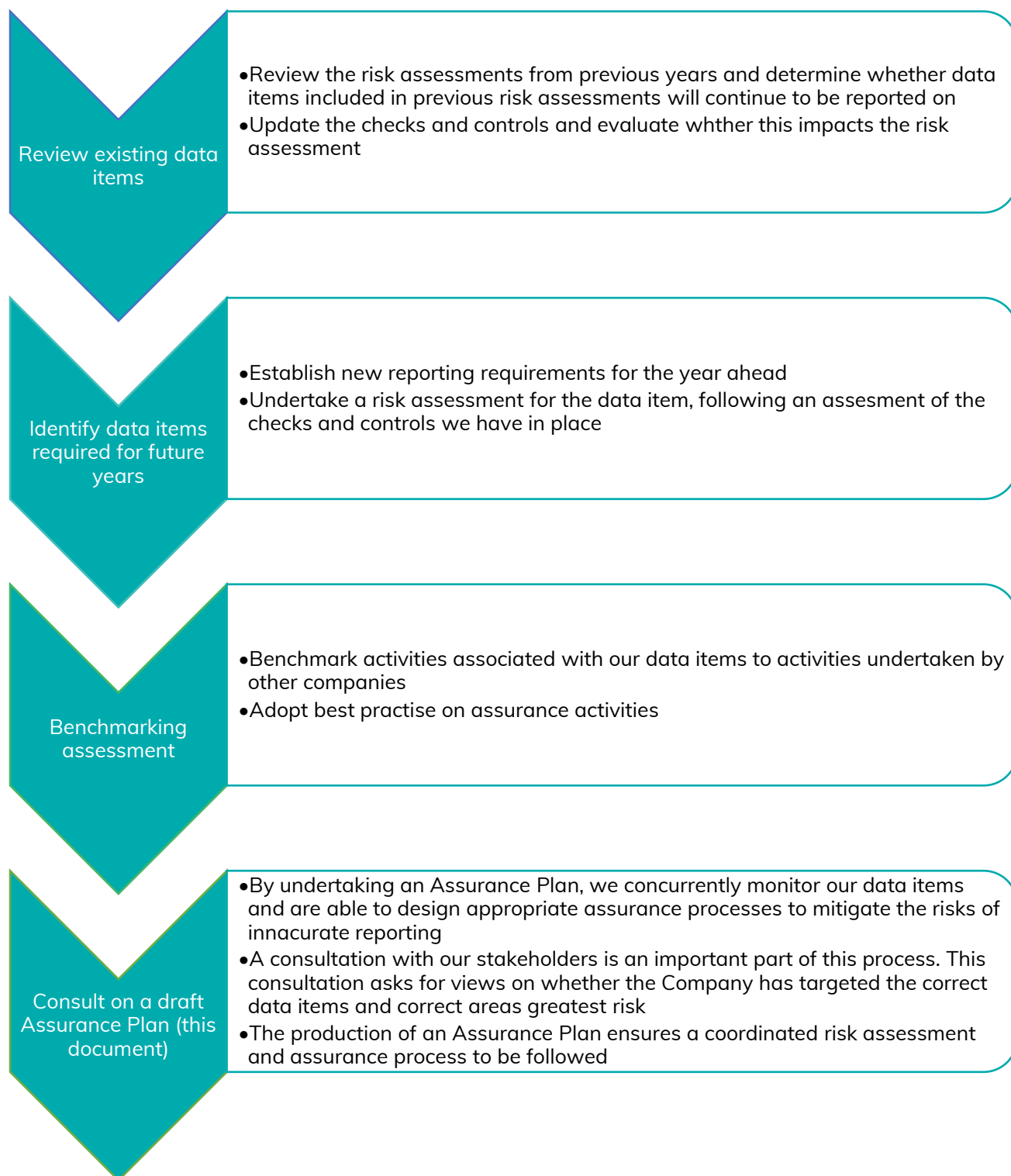
We use a thorough system of controls to make sure that the information we report and publish is as accurate as possible. The Economic Regulation team, in consultation with relevant business leads, are responsible for undertaking periodic risk assessments for the data items that are most critical to our customers' understanding of our performance.

The steps undertaken to identify the relevant data items we need to report on is set out in the figure below.





Figure 5 – Identifying Data Items

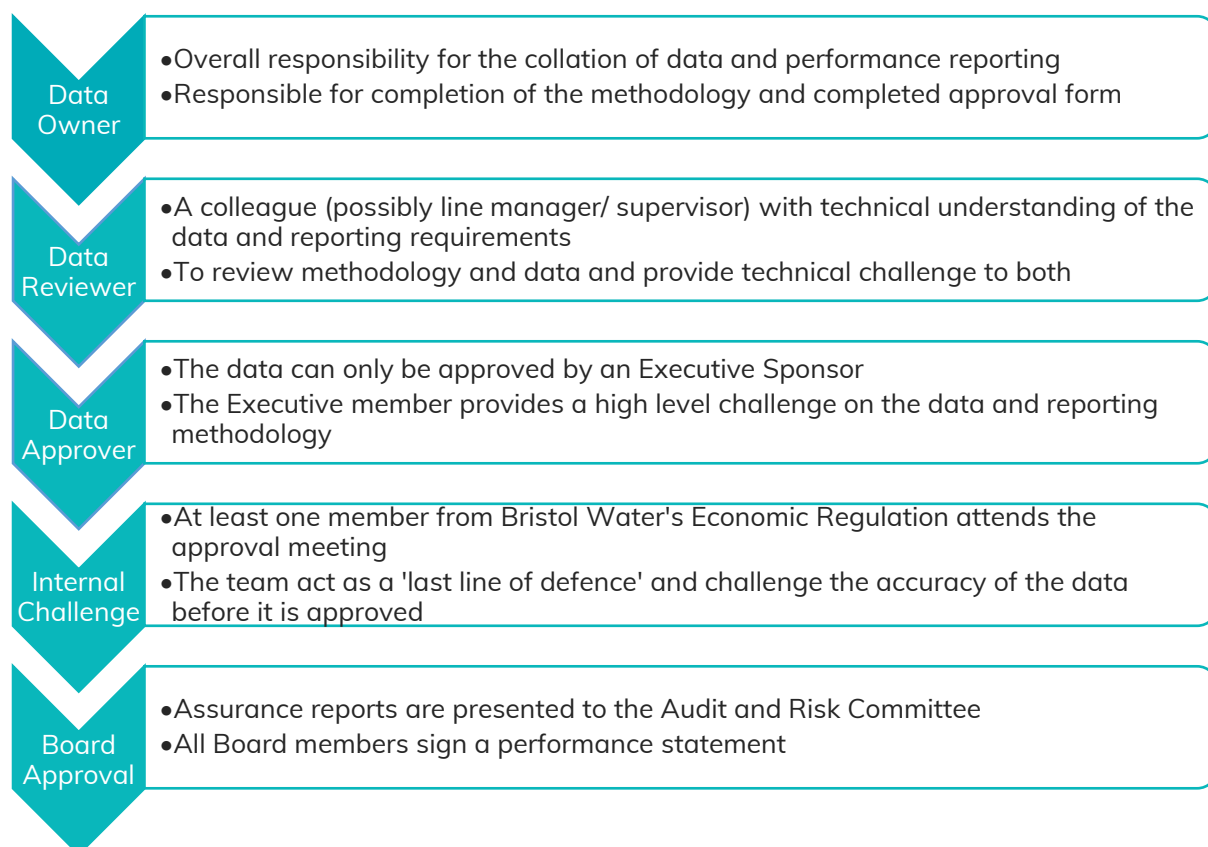


These data items each have a specific owner and reviewer assigned to them within the Company. The data owner is responsible for accuracy of the data and for updating the

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 form 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 data approver (the Executive Director responsible for the area the data item relates to) then approves the quality of the data, in consultation with Economic Regulation team, at a final approval meeting, whereby the data owner demonstrates that the data is accurate and complete. Following completion of approval for all data items, the Audit and Risk Assurance Committee (ARAC) are presented with the findings. Further information on the role of ARAC can be found in our Annual Report.<sup>12</sup> The Board see the ARAC as a critical component of our governance processes. The ARAC's responsibilities include oversight of the Internal and External Audit activities, including review of non-audit work undertaken by the statutory auditor, and for reviewing and challenging the ongoing effectiveness of the internal control environment.

The roles and responsibilities are summarised below.

**Figure 6 – Roles and Responsibilities for Data Items**

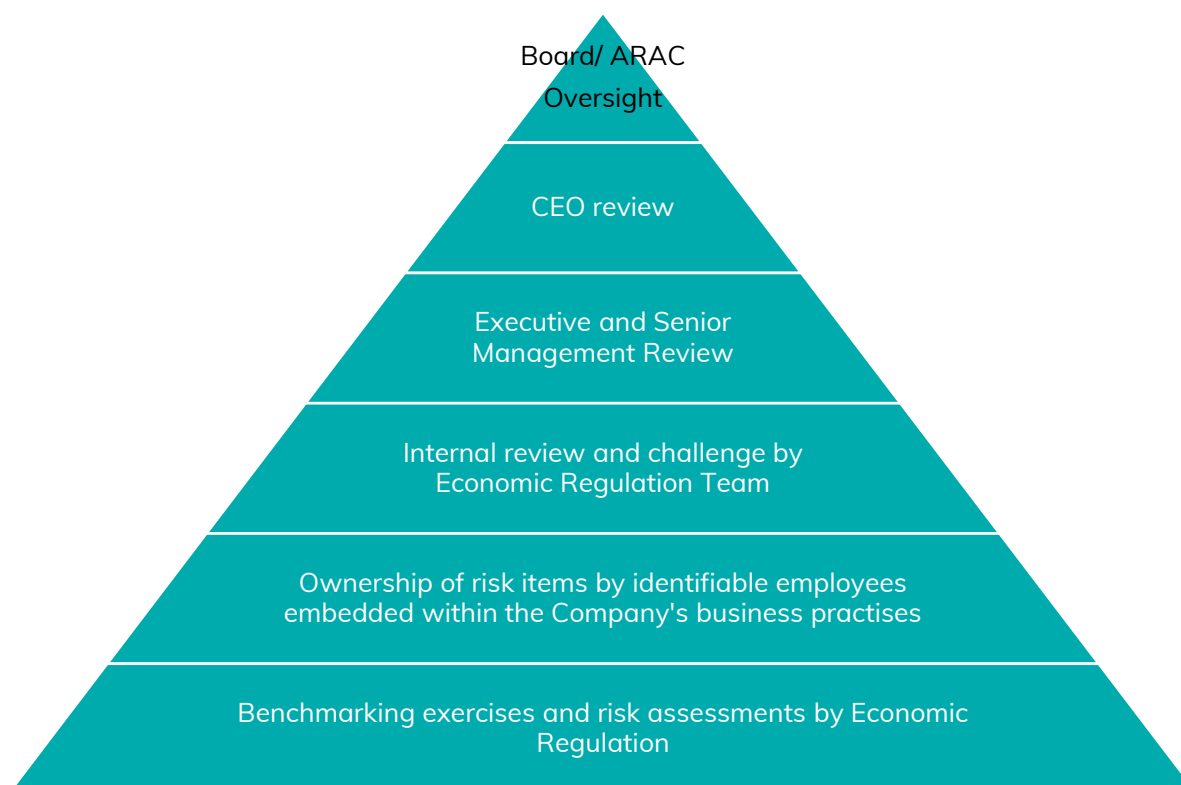


<sup>12</sup> [Annual Report & Financial Statements 2019/20](#)



In addition to the approval process, our internal assurance also includes a committee of Executive Directors and senior managers who review all key data and information before it is published; progress against key data items is reviewed in detail monthly so that emerging trends in both performance and data quality can be addressed. Major regulatory submissions, including annual reports, tariffs, accounts and business plans are subject to Board review and approval prior to submission.

Figure 7 – Ties of Internal Assurance



## 2.3 Our Methodology for Determining Risks

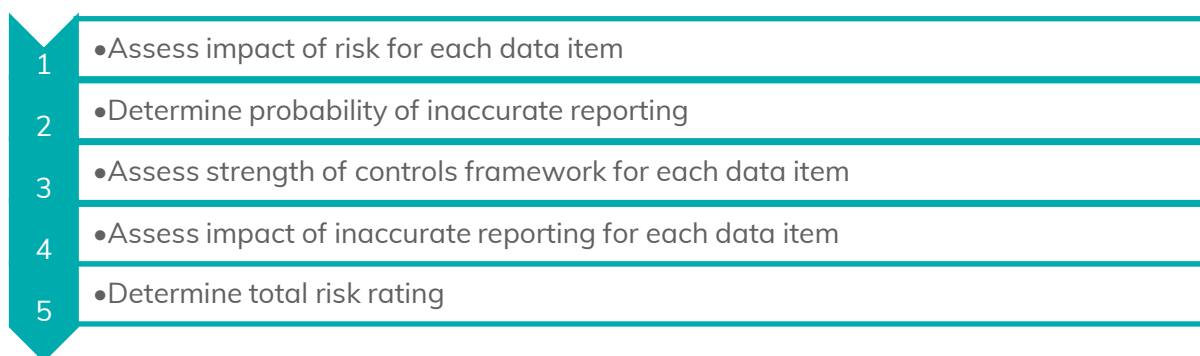
The Company risk assessment has been carried out by the team in Bristol Water responsible for reporting information to customers, regulators and stakeholders, the Economic Regulation team, in consultation with risk item data owners. This team has detailed knowledge of our reporting processes and requirements, and the control framework in place for assurance of our information.

To carry out our analysis we have 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. We have based our methodology on the Data Assurance Guidance for Electricity and Gas Network Companies, published



by Ofgem in February 2015.<sup>13</sup> This framework provides a sound basis for assessment of data reported by utility companies. We have in some cases made alterations to the detail of our assessment to take account of differences in priorities or processes between the water and energy industries. This methodology identifies a five-stage risk assessment process, as set out in the figure below.

Figure 8 – Risk Assessment Methodology



### 2.3.1 Assess the impact of risk for each data item

A risk is defined as an uncertain future outcome that, if it occurs, will have negative effects on the quality and reliability of our Annual Performance Report and other regulatory submissions. A risk is specified by the combination of the probability of it occurring and a measure of the impact should it occur. 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.

### 2.3.2 Determine probability of inaccurate reporting

The inherent probability of inaccurate reporting is assessed against four criteria:

- Complexity of data sources.
- Completeness of data set.
- Extent of manual intervention.
- Complexity and maturity of reporting rules.

Each data item is given a score between two and four, with four representing the highest risk of inaccurate reporting.

### 2.3.3 Assess strength of control framework

The control framework for each measure is assessed against three criteria:

- Control activities.
- Experience of personnel.
- Evidence of historical errors with this data.

<sup>13</sup> [Data Assurance Guidance for Electricity and Gas Network Companies](#)



Each data item is given a score between zero and two, with zero representing the least effective control framework. No item has been awarded a score of two if an auditor has identified the internal methodology we use as needing improvement.

### **2.3.4 Assess impact of inaccurate reporting**

We have assessed the impact of inaccurate reporting or calculation of each measure against four criteria<sup>14</sup>:

- Impact on customers.
- Impact on company reputation.
- Strength of financial incentive.
- Use as industry comparator.

Each data item is given a score between one and four, with four representing the greatest impact. If a customer or stakeholder responds to our consultation questions with a suggestion that a data item has a significant impact on them, then we will re-assess the data items' risk assessment before publishing our final Assurance Plan.

### **2.3.5 Determine total risk rating**

A total risk rating relates to the level of expectation that inaccurate or incomplete data will be submitted to our stakeholders in the future and the possible consequences. The probability score is taken as the maximum of any of the scores given in that assessment. The control score is taken as the average of the scores given in that assessment. A post-control probability score is taken by deducting the control score from the probability. Where this produces a result of zero, a score of one is applied.

The post-control probability and impact scores are taken together to ascertain a position on a risk matrix.

A measure can only be classified as 'critical' where there are potential weaknesses in the control framework; our aim is to ensure that any such weaknesses are identified and addressed. Our objective is for the probability score to be no greater than 2, and that therefore each measure is no greater than medium risk, unless it has a very high impact.

Probability metric scores of 3 or 4 could be due to factors such as the range of data sources used or the complexity of reporting rules and associated assumptions. In these cases we will review whether simplification is possible, and whether the control framework can be further strengthened to prevent the risk of inaccurate reporting. Probability metric scores of 3 or 4 are also likely for new reporting requirements, where although we will strengthen the control framework as part of our process, the probability score will often be high in advance of this initial reporting process being completed.

---

<sup>14</sup> We have chosen the company reputation criterion in place of the competition criterion suggested in the Ofgem paper, as this was considered to be a more appropriate consideration for assessment of our outcomes, most of which do not impact on the competitive market



## 2.4 Independent External Assurance

### 2.4.1 Bristol Water Challenge Panel (BWCP)

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 PR19 business plan, including the assurance arrangements in place to support data reporting. The BWCP is led by an independent chair and deputy chair.



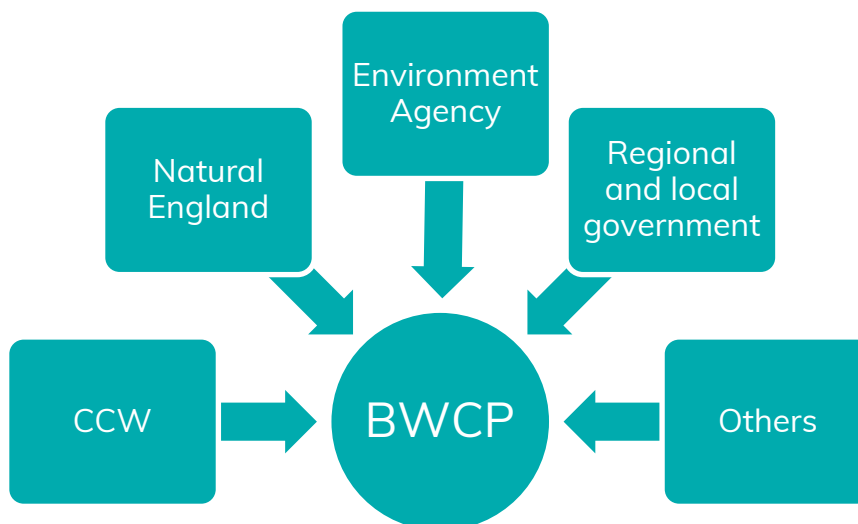
Independent Chair, Peaches Golding OBE: Mrs Golding is a trusted and respected business and community leader with an array of experience in representing customer groups, including Ofcom's Viewer Panel for ITV West. She was England's first black High Sheriff and is widely regarded for her work representing 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.



In addition to the independent Chair, Deputy Chair and Report Writer, the BWCP is comprised of representatives from CCW (the Consumer Council for Water), the Environment Agency, Natural England, local councillors and other individuals drawn from several backgrounds.

Figure 9 – BWCP Membership



#### 2.4.2 External Auditors

We also use external expert auditors to review our methods, systems and processes for reporting key data and information. In particular Turner & Townsend provides technical assurance on our regulatory submissions, and financial auditors, PwC, audit our key financial data. Internal audit services to the Company are provided by a combination of Mazars (an international company specialising in audit accountancy, tax, legal and advisory services) and other specialists in areas where risks are identified and thus assurance is sought over the associated controls and mitigations.

These auditors provide reports to our Board to provide confidence in the accuracy of the information produced.



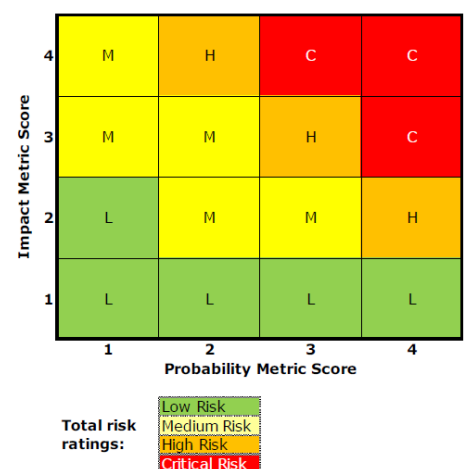


## 3 Our Risk Assessment

### 3.1 Overview

The risk assessment for all risk items reflects our ability to identify the potential for errors and, if necessary, act accordingly to address them. In the risk matrix the vertical axis represents impact and the horizontal axis represents probability, as explained in our risk assessment methodology.

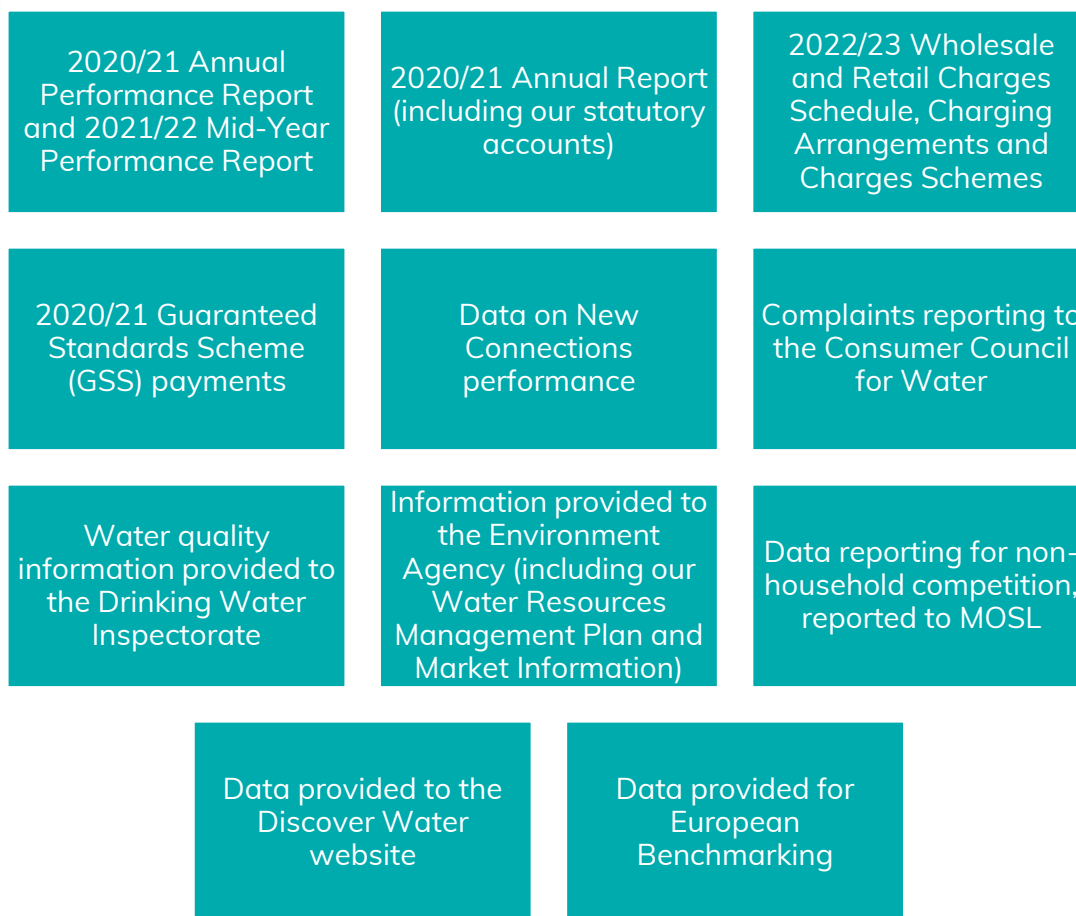
For this year the data items included in our risk assessment have been included as the information is reported within a range of documents.







## ASSURANCE PLAN 2021/22



### 3.2 Risk Matrix

Our risk assessment 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.

For this year's risk assessment, 50 data items have been assessed; 13 data items have been assessed at a high risk (zero data items were assessed at a critical risk). This indicates that 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 still identified a number of the data items within the high risk category, which is mostly due to recognising the high impact on our customers, stakeholders or company reputation, if a risk ever materialises, particularly through misreporting of data.

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.



## ASSURANCE PLAN 2021/22

Key			
Low	Medium	High	Critical

Figure 10 - Results of Risk Assessment

Impact Metric Score	4	Water Quality Compliance Unplanned Outage Unplanned Maintenance Jobs Water Turbidity Water Quality – Appearance Contacts Water Quality – Taste/Odour Contacts Raw Water Quality of Sources Waste Disposal Compliance WINEP Data C-MeX Priority Services Register Data D-MeX Complaints Data Regulatory Accounts DWI Data PR19 In-period adjustment data Event Risk Index	Supply Interruptions Mains Repairs Low Pressure Properties Leakage Per Capita Consumption Abstraction Incentive Mechanism Biodiversity Index Local Community Satisfaction Void Properties Tariffs & Charges GSS Payments Developer Services Info	None	None
	3	Drought Restrictions Meter Penetration Customers in Water Poverty Value for Money NHH Market Performance Data NHH Market Operational Data Water Resources Market Info	Glastonbury Street Network Resilience Greenhouse Gas Emissions Vulnerable Customer Satisfaction EA Data Financial data (info not covered by regulatory accounts) Non-Financial Data (Water Resources) Non-Financial Data (Water Network+) Properties and Population Data Revenue Forecasting Incentive	None	None
	2	None	None	Bulk Supply Data Financial Funds Flow Social Contract Mechanism	Innovation Competition Data
	1	None	None	None	Plastics Data
		1	2	3	4
		Probability Metric Score			



### 3.3 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.

The tables below illustrate the targeted 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.



## ASSURANCE PLAN 2021/22

Data Item(s)	Reason for Risk Assessment	Targeted Assurance Activities Identified
Leakage, Per Capita Consumption (PCC) and Void Properties	High impact on customers, stakeholders or company reputation, if risk materialises and areas of required improvement identified during mid-year approvals	<p><b>Internal Assurance</b></p> <p>Performance information follows our established approval process, with monthly reporting and formal executive approvals of data at mid-year and year-end. We have identified that the methodologies for these data items need further improvements, which will be addressed before year-end reporting.</p> <p>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><b>External Assurance</b></p> <p>The data items will continue to be audited by our technical assurer, Turner &amp; Townsend.</p> <p>Following the publication of our mid-year performance in December 2020 these data items were highlighted as requiring a “deep-dive” over the data as part of the audit process, before data is published as part of our APR 2020/21.</p>
Supply Interruptions, Mains Repairs, Low pressure properties, Abstraction Incentive Mechanism (AIM), Biodiversity Index and Local Community Satisfaction	High impact on customers, stakeholders or company reputation, if risk materialises	<p><b>Internal Assurance</b></p> <p>Performance information follows our established approval process, with monthly reporting and formal executive approvals of data at mid-year and year-end.</p> <p>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><b>External Assurance</b></p> <p>The data items will continue to be audited by our technical assurer, Turner &amp; Townsend.</p>



## ASSURANCE PLAN 2021/22

Data Item(s)	Reason for Risk Assessment	Targeted Assurance Activities Identified
Tariffs & Charges	High impact on customers, stakeholders or company reputation, if risk materialises	<p><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><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.</p>
GSS Payments	High impact on customers, stakeholders or company reputation, if risk materialises	<p><b>Internal Assurance</b></p> <p>Reported information follows our established approval process, with formal executive approval of data at year-end.</p> <p><b>External Assurance</b></p> <p>The data item will continue to be audited by our technical assurer, Turner &amp; Townsend.</p>



## ASSURANCE PLAN 2021/22

Data Item(s)	Reason for Risk Assessment	Targeted Assurance Activities Identified
Developer Services Information	High impact on customers, stakeholders or company reputation, if risk materialises	<p><b>Internal Assurance</b></p> <p>Reported information follows our established approval process, with formal executive approval of data at year-end.</p> <p>Our connections charges include 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 to build relationships, communicate information and receive feedback. We have used our Market Engagement Days as part of our consultation on our charging approach for developer services, which we successfully introduced in April 2018. We continue to undertake similar engagement activities.</p> <p><b>External Assurance</b></p> <p>The data item will continue to be audited by our technical assurer, Turner &amp; Townsend.</p>
Innovation Competition Data	New data item (not previously reported on)	<p><b>Internal Assurance</b></p> <p>Reported information will follow our established approval process, with formal executive approval of data at year-end.</p> <p><b>External Assurance</b></p> <p>The data item will be audited by our technical assurer, Turner &amp; Townsend.</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.

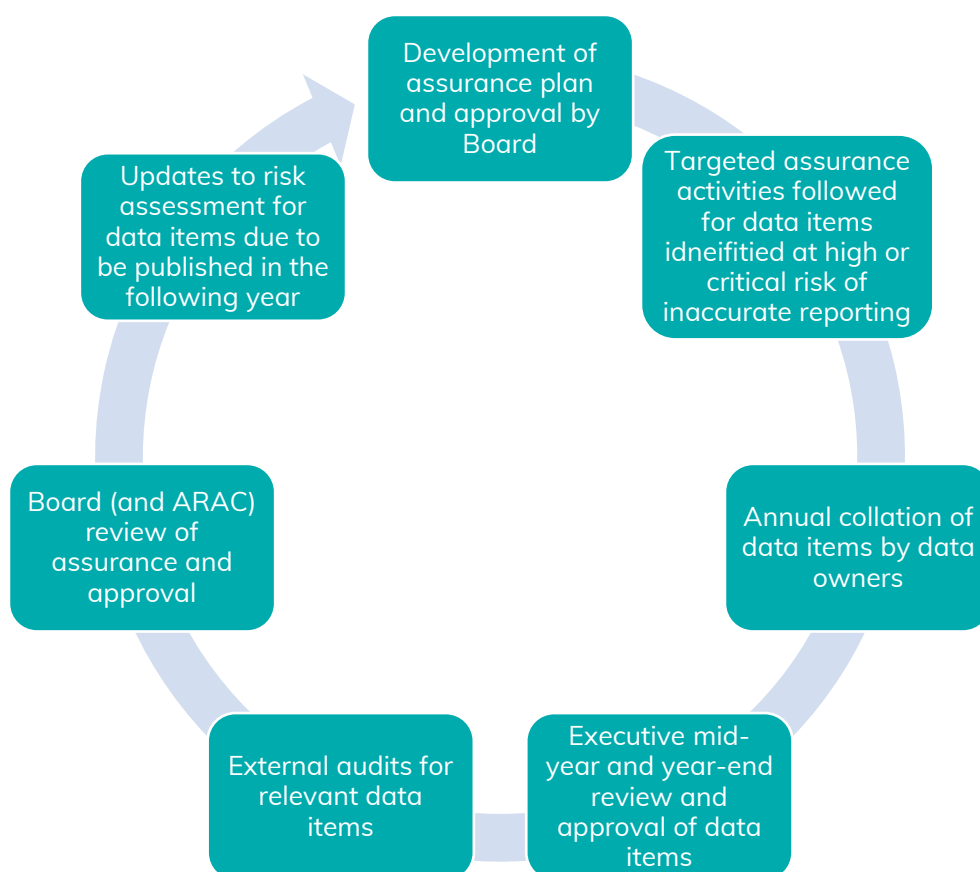
We consider it important to demonstrate to our customers and other stakeholders that we report information on our performance that is transparent, reliable, relevant, complete and up to date. This is part of our continuing commitment to demonstrate that we take ownership of what we report, all year round.



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.

The following diagram summarises the typical assurance approach taken in any significant project involving submission of data:



It is important that customers can find out how we are performing. We are committed to providing this information on our website. 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.

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.



## ASSURANCE PLAN 2021/22

Report	Internal peer review	Executive management review	CEO review	External assurance <sup>15</sup>	BWCP review	Board/ ARAC review
2020/21 Annual Performance Report						
• Regulatory Accounts and financial data in sections 1 and 2	✓	✓	✓	✓		✓
• Technical data (performance commitments) in section 3	✓	✓	✓	✓	✓	✓
• Other technical data in sections 4, 5, 6 and 9	✓	✓	✓	✓		✓
2020/21 Annual Report	✓	✓	✓	✓	✓	✓
2020/21 Mid-Year Performance Report	✓	✓	✓		✓	✓
2022/23 Wholesale and Retail Charges Schedule, Charging Arrangements and Charges Schemes	✓	✓		✓	✓	✓
2020/21 Guaranteed Standards Scheme data	✓	✓		✓		✓
Data on performance on New Connections	✓	✓		✓		✓
Complaints reporting to CCW	✓	✓				✓
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 for European Benchmarking	✓					

<sup>15</sup> Either by our technical assurers, Turner & Townsend, or our financial auditors, 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 Bristol Water Publications

By providing high 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 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.

We continue to actively engage in progress being made across the water sector to make comparative and straightforward information available to customers, including our performance and social contract infographics and the roll out of the Discover Water dashboard. The dashboard 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.

In terms of how our approach to assurance will impact on our performance, we will do the following in order to inform customers 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.

The table below sets out what our targeted approach to assurance means for our publications and what it means in practise for our customers and our stakeholders.



## ASSURANCE PLAN 2021/22

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?
2020/21 Annual Performance Report (including Regulatory Accounts and performance commitments)	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).	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.	This will be published in July 2021. Our latest report can be found here: <a href="https://www.bristolwater.co.uk/wp-content/uploads/2020/07/BW_APR-2020_ART.pdf">https://www.bristolwater.co.uk/wp-content/uploads/2020/07/BW_APR-2020_ART.pdf</a>	<p><b>Controls and mitigations</b></p> <p>Data owners and managers are responsible for providing accurate information in line with the latest regulatory accounting guidance.</p> <p><b>Transparency</b></p> <p>We 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>• Our targets and actual performance</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 social contract webpages</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 are 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/performancefor2019-20/">https://www.bristolwater.co.uk/performancefor2019-20/</a></p>



## ASSURANCE PLAN 2021/22

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?
2021/22 Mid-Year Performance Report (including performance commitments)	<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 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 provide updates on our resilience action plan, vulnerability action plan and social contract progress.</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.	This will be published in December 2020. Our latest report can be found here: <a href="https://www.bristolwater.co.uk/wp-content/uploads/2020/12/Bristol-Water-Mid-Year-Performance-Report-2020-21.pdf">https://www.bristolwater.co.uk/wp-content/uploads/2020/12/Bristol-Water-Mid-Year-Performance-Report-2020-21.pdf</a>	<p><b>Controls and mitigations</b></p> <p>Data owners and managers are responsible for providing accurate information in line with the latest regulatory accounting guidance.</p> <p><b>Transparency</b></p> <p>We publish an interactive performance infographic, based on performance information included in the latest mid-year performance report, including:</p> <ul style="list-style-type: none"> <li>• Our targets and actual performance</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 social contract webpages</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: <a href="https://www.bristolwater.co.uk/midyear-performance-2020-21/">https://www.bristolwater.co.uk/midyear-performance-2020-21/</a></p>
2020/21 Annual Report	The Annual Report contains a comprehensive review of our	The Annual Report contains statutory financial	This will be published in July 2020. Our latest	<b>Controls and mitigations</b>



## ASSURANCE PLAN 2021/22

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?
(including on our statutory accounts and performance commitments)	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.	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 of 31 March. They review all the financial and non-financial information in the Annual Report to identify material inconsistencies with the 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	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>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>Transparency</b> 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>



## ASSURANCE PLAN 2021/22

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?
		required by applicable legal requirements.		
2022/23 Wholesale and Retail Charges Schedule, Charging Arrangements and Charges Schemes	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.	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.	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><b>Controls and mitigations</b></p> <p>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><b>Transparency</b></p> <p>We consult with CCW 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 spoken to and what changes we have made to the information we present in our tariffs</p>



## ASSURANCE PLAN 2021/22

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?
				and charges publications as a result, which brings it in line with industry best practise.
2020/21 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.	Our minimum standards of service rely on accurate information related to water supply, billing arrangements, water quality and new connection enquiries.	Information 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> The data reported is subject to the same controls and mitigations as outlined for the APR and mid-year performance report.
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://developerservices.water.org.uk/latest-reports">https://developerservices.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 CCW	Information provided to the CCW 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 performance commitment data will be published in our APR in July 2021. Our latest performance can be found in our mid-year performance report.	<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,	The majority of the data submitted is directly from	Our performance commitment data will	<b>Controls and mitigations</b>





## ASSURANCE PLAN 2021/22

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)	significant events, enforcement orders, customer complaints and reservoir management.	our performance commitments (PCs) reporting.	be published in our APR in July 2021. Our latest performance can be found in our mid-year performance report.	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	<p>Information provided to the EA on quality of raw water sources, carbon emissions and abstraction compliance.</p> <p>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).</p> <p>Ofwat is also promoting new markets in the water industry, such as in water resources</p>	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>	<p><b>Controls and mitigations</b></p> <p>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.</p> <p><b>Transparency</b></p> <p>We have re-designed our water resources webpage, which now includes further information on how third-party bidders can become involved.</p>
Data reporting for non-household market	We are required to submit a number of key performance indicators to the market operator, MOSL who then publishes the information on	The opening of the market since April 2017 has required significant changes to internal systems, policies and procedures. The failure	The MOSL website and information on key market performance, such as switching, can be	<p><b>Controls and mitigations</b></p> <p>The data reported is subject to the same controls and mitigations as outlined for the APR and mid-year performance report.</p>



## ASSURANCE PLAN 2021/22

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?
	their website. This information is used by retailers, Ofwat and MOSL to ensure that wholesalers are delivering a competitive and fair service to all customers in the market.	of these systems, policies and procedures could cause deterioration of service to non-household customers.	found here: <a href="https://www.mosl.co.uk/market-performance">https://www.mosl.co.uk/market-performance</a>	
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></p> <p>The data reported is subject to the same controls and mitigations as outlined for the APR and mid-year performance report.</p> <p>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></p> <p>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>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>



## 5 Data Items



Data Item in Risk Matrix	Description
Water Compliance Quality	Performance commitment: to ensure we fully comply with our statutory obligations on drinking water quality, which helps to promote customer confidence that their water is clean and safe to drink.
Supply Interruptions	Performance commitment: to minimise the number and duration of supply interruptions to customers.
Mains Repairs	Performance commitment: to ensure that our below-ground water mains network are maintained and improved for the benefit of current and future generations.
Drought Restrictions	Performance commitment (risk of severe restrictions in a drought): the percentage of our customers at risk of the most severe restrictions being introduced once every 200 years.
Unplanned Outage	Performance commitment: to ensure that our above-ground water assets are maintained and improved for the benefit of current and future generations.
Low pressure properties	Performance commitment: to identify the number of properties that have received, and are likely to continue to receive, pressure below the reference level when demand is not abnormal.



Data Item in Risk Matrix	Description
Unplanned maintenance jobs	Performance commitment (unplanned maintenance – non-infrastructure): the total number of unplanned non-infrastructure maintenance jobs, required as a result of equipment failure or reduced asset performance.
Water Turbidity	Performance commitment (turbidity performance at water treatment works): the number of operational potable water treatment works whose turbidity 95th percentile equals or exceeds a 0.5 NTU (Nephelometric Turbidity Units) threshold.
Glastonbury Street Network Resilience	Performance commitment: the expected number of months delay to deliver a permanent secondary source of supply to the Glastonbury and Street area, covering a population of approximately 28,000, by 31 March 2025.
Customer contacts about water quality - appearance	Performance commitment: to reduce water quality contacts made by our customers, relating to the appearance of their water.
Customer contacts about water quality - taste/odour	Performance commitment: to reduce water quality contacts made by our customers, relating to the taste and odour of their water.
Leakage	Performance commitment: the amount of water that enters the distribution system but is not delivered to customers because it is lost from either the company's or customers' pipes.
PCC	Performance commitment (per capita consumption): to help customers reduce their consumption. It is defined as the average amount of water used by each person each day; the sum of measured household consumption and unmeasured household consumption divided by the total household population.
Meter penetration	Performance commitment: to increase the proportion of our household customers charged for water based on metered consumption.
AIM	Performance commitment (abstraction incentive mechanism): encouraging water companies to reduce the environmental impact of abstracting water at environmentally sensitive sites when water is scarce.
Raw Water Quality of Sources	Performance commitment: as an assessment of our progress in implementing catchment management activities, the aim is to reduce the level of nutrients lost to the environment.
Biodiversity Index	Performance commitment: to quantify enhancements we have made to the natural environment across our sites.
Waste disposal compliance	Performance commitment: to ensure we dispose of our trade effluent safely without posing a threat to human and environmental health.
WINEP Data	Performance commitment (Water Industry National Environment Programme): to ensure that we deliver our agreed WINEP schemes in a timely manner.
Local Community Satisfaction	Performance commitment: to improve our contributions to local communities through specified initiatives.
C-Mex	Performance commitment (customer measure of experience): to ensure we improve the experience we provide to residential customers, by improving both the overall customer experience and our handling of contacts from customers.
PSR Data	Performance commitment (priority services for customers in vulnerable circumstances): to ensure we increase the number of customers in vulnerable circumstances that receive the most appropriate service to their needs.
D-Mex	Performance commitment (developer services measure of experience): to ensure we improve the experience we deliver to developer services (new connections)



Data Item in Risk Matrix	Description
	customers, including property developers, self-lay providers (SLPs) and those with new appointments and variations (NAVs).
Void Properties	Performance commitment: to reduce the number of void properties (by identifying household properties that are occupied but not billed).
Water poverty data	Performance commitment (percentage of customers in water poverty): to reduce the numbers of customers in water poverty. It is defined as the percentage of customers within our supply area for whom their water bill represents more than 2% of their disposable income, defined as gross income less income tax.
Vulnerability Satisfaction	Performance commitment (percentage of satisfied vulnerable customers): to ensure that those customers that are registered for our Priority Services Register (PSR) are satisfied with the services they receive through the PSR.
Value for Money	Performance commitment: to deliver a service that represents value for money for our customers, measured via an annual household customer tracking survey.
Customer complaints	Performance commitment: to deliver higher levels of customer service and in doing so reduce the total number of complaints made by household customers.
Greenhouse Gas Emissions	Emissions data reported in the Carbon Accounting Workbook. Scope 1, 2 and 3 emissions data is reported in the Annual Report.
Tariffs & Charges	The fees and charges associated with the provision of water services.
Regulatory Accounts	Financial components of the Annual Performance Report.
GSS Payments	Guaranteed standards scheme: where a company fails to meet any of the minimum standards of service laid down by Government, then it is required to make a specified payment to the affected customer.
NHH Market (Performance) Data	In April 2017, the largest competitive water retail market in the world opened for business (non-households). This data supports that market.
NHH Market (Operational Performance) Data	In April 2017, the largest competitive water retail market in the world opened for business (non-households). This data supports that market.
Developer Services Information	Data to support the developer markets (NAVs and new connections). Data is also reported in the Annual Performance Report (particularly in section 4Q).
DWI Data	Data provided to the Drinking Water Inspectorate, in particular for the annual report on water quality.
EA Data	Data provided to the Environment Agency.
Financial Data (information not covered by regulatory accounts)	Financial components of the Annual Performance Report.
Non-Financial Data (Water Resources)	Data reported in the Annual Performance Report (particularly in section 5A).
Non-Financial Data (Water Network Plus)	Data reported in the Annual Performance Report (particularly in sections 6A, 6B and 6C).
Water Resources Market Information	Data sourced from the Water Resources Management Plan, particularly regarding supply-demand balance and strategic regional water resource solutions.
Non-Financial Data (Properties, Customers and Population Data)	Data reported in the Annual Performance Report (particularly in section 4R).



Data Item in Risk Matrix	Description
Revenue Forecasting Incentive / Developer Forecasting	Used to encourage companies to manage the under or over-recovery of revenues over 2020-25.
PR19 In-Period Adjustment Data	In-period model data (Ofwat use data models to calculate water companies' price controls – and certain information is needed to set those controls)
Financial Funds Flow	Information reported on financial flows aims to improve the transparency concerning financial flows to a water company's investors. This data is reported in the Annual Performance Report (particularly in section 1F).
Social contract sharing mechanism	Data to support our sharing pot. The mechanism is triggered if we are not fulfilling the role in our communities which our customers and stakeholders expect of us.
Plastics Data	Data on plastics reduction (particularly for our social contract).
Bulk Supply Data	Data to support water trading.
Event Risk Index	Data provided to the Drinking Water Inspectorate to illustrate the risk arising from water quality events.
Innovation Competition Data	A breakdown of spend for the innovation competition fund.





## 6 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 (APR)</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 PR19 business covers the period 2020 to 2025.
<b>Consumer Council for Water (CCW)</b>	CCW 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>Bristol Water Challenge Panel (BWCP)</b>	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 CCW, the Environment Agency, Natural England and local councillors.
<b>Data items</b>	Information that we publish in formal reports and on our website.
<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)</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.