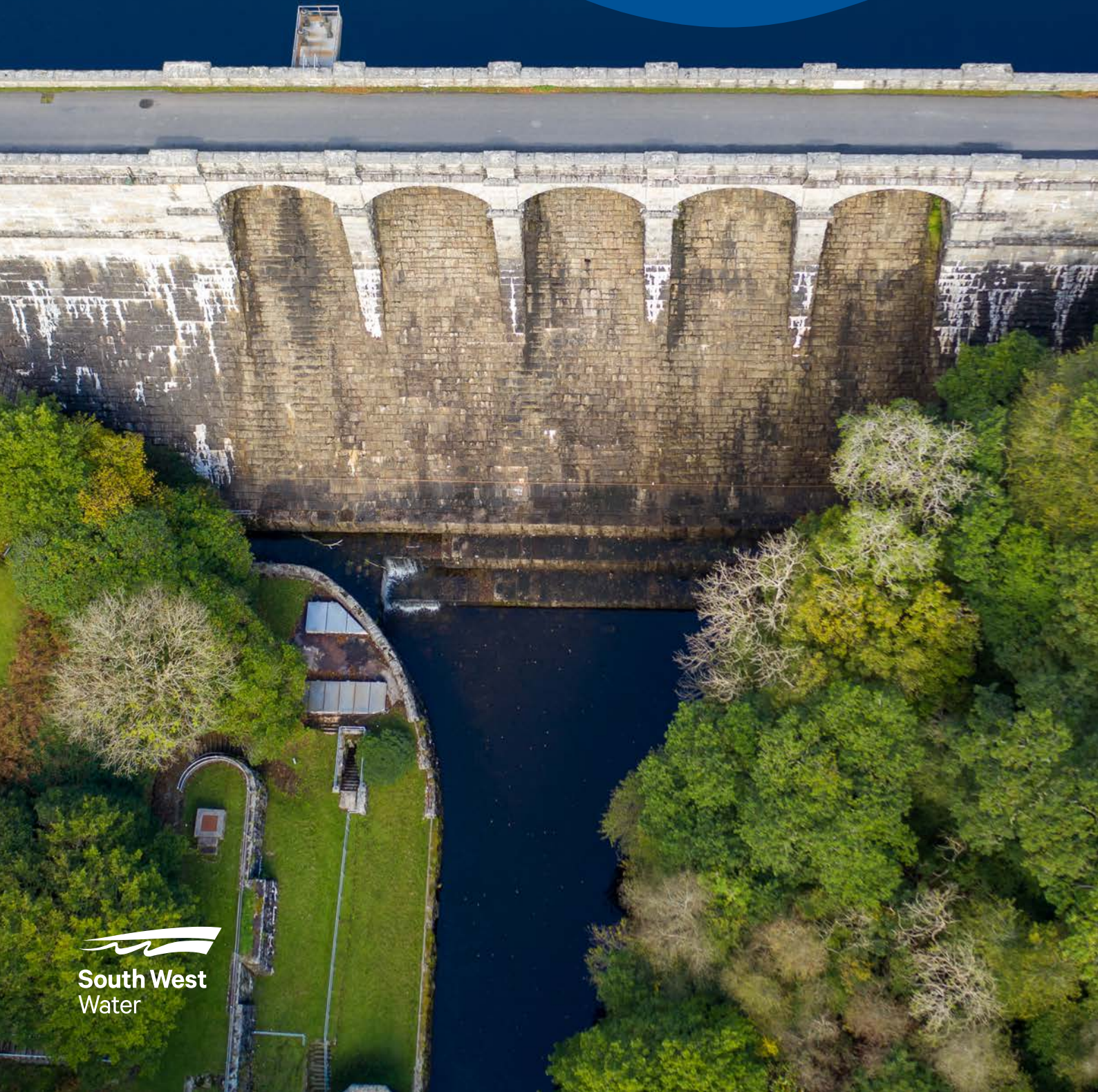


2023/24

Risks, Strengths and Weaknesses Statement
and Final Assurance Plan



Welcome

Since merging in February 2023, **South West Water** is the combined entity covering the original South West Water (including the Isles of Scilly) and Bournemouth Water areas as well as the Bristol Water area. All three identities have been retained by the Company in their operating areas.

We recognise the importance of customers and other stakeholders understanding what they can expect from us and being able to place trust and confidence in the data, information and publications we provide, based on a thorough assessment of areas of risks, strengths and potential weaknesses.



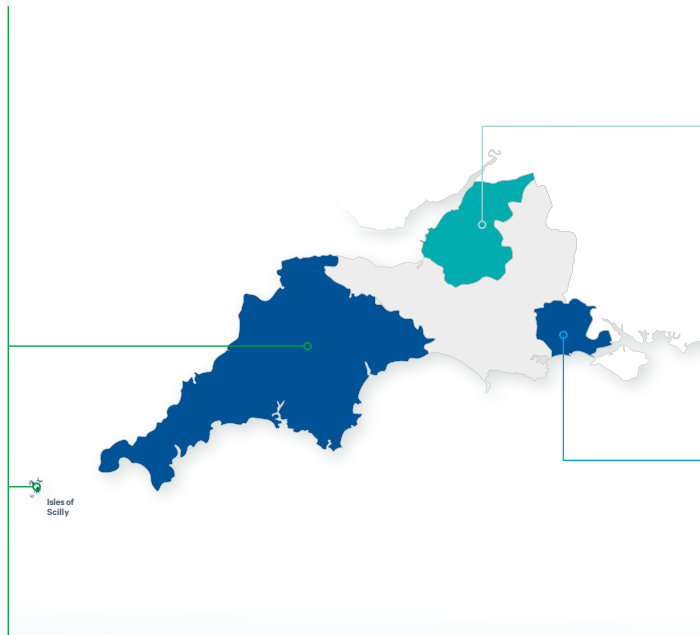
South West Water

South West Water

We provide water and wastewater services to a population of c.1.8m in Cornwall, Devon and parts of Dorset and Somerset.

Isles of Scilly

From April 2020 we took over responsibility for providing water and wastewater services to the five inhabited islands.



Bristol Water

We provide water services to a population of c.1.2 million in the city of Bristol and surrounding areas.



Bournemouth Water

We provide water services to a population of c.0.5 million in areas of Dorset, Hampshire and Wiltshire.



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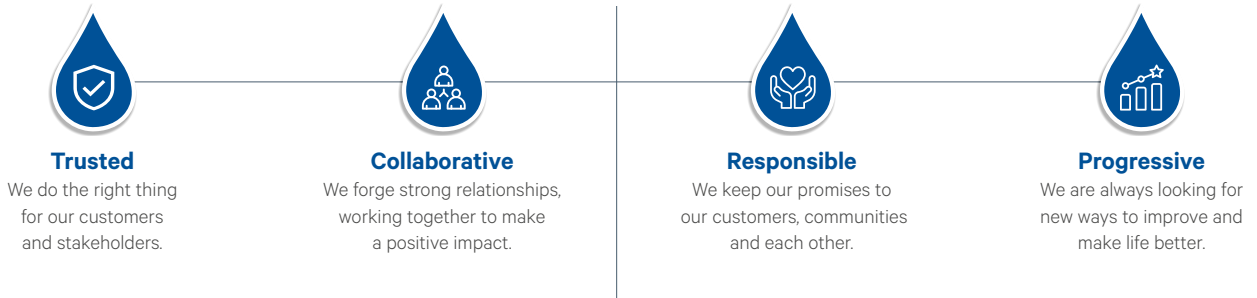
Continual improvement

Executive Summary

Our vision

Our vision is 'Bringing water to life'

Our values



Our purpose

Our purpose is: Bringing water to life – supporting the lives of people and the places they love for generations to come.

Our Risks, Strengths and Weaknesses Statement and Assurance Plan

At South West Water we recognise how important it is for all our customers and stakeholders to have trust and confidence in the information we report, on the services we provide and how we provide them.

Although the Risks, Strengths and Weaknesses (RSW) Statement and Assurance Plan process are no longer required by the regulator, we believe that both are important in ensuring continued transparency and trust over the information that we provide to our customers and wider stakeholders in respect of our performance.

The continued commitment to undertaking both the RSW and Assurance Plan activities and publishing the outcomes detailed within this document aligns with the Company's Vision, Values and Purpose which are central to everything that we do.

This year we are publishing a combined RSW Statement and Assurance Plan to more clearly demonstrate the link between our RSW assessment and those items we consider to be Significant Areas for Assurance in our Assurance Plan.

Executive summary continued

The Company manages its risks through a mature and embedded risk-based framework. This framework ensures processes exist for the identification, mitigation and monitoring of operational, financial, technological and other risks we face and manage (see page 05), including those risks relating to the validity, accuracy and completeness of information we publish and submit. Key risks, controls and mitigations are recorded in a comprehensive risk register and reviewed at appropriate intervals.

With the introduction of a new Compliance Directorate, in 2023 we have refreshed the compliance framework for submissions and publications. This includes a triage process for identification of appropriate compliance processes to be put in place – see page 09 for a summary of this process.

The RSW process that has been undertaken helps to inform and continuously improve our approach: focusing on the reliability of information we provide, its usefulness as well as its format and style to ensure that we continue to report information that our customers and stakeholders have confidence in. It aims to identify the key risk areas relating to this goal.

Pages 05 to 07 summarise the analysis we have undertaken in the process and in identifying the risks to data validity, accuracy and completeness, in line with stakeholder expectations.

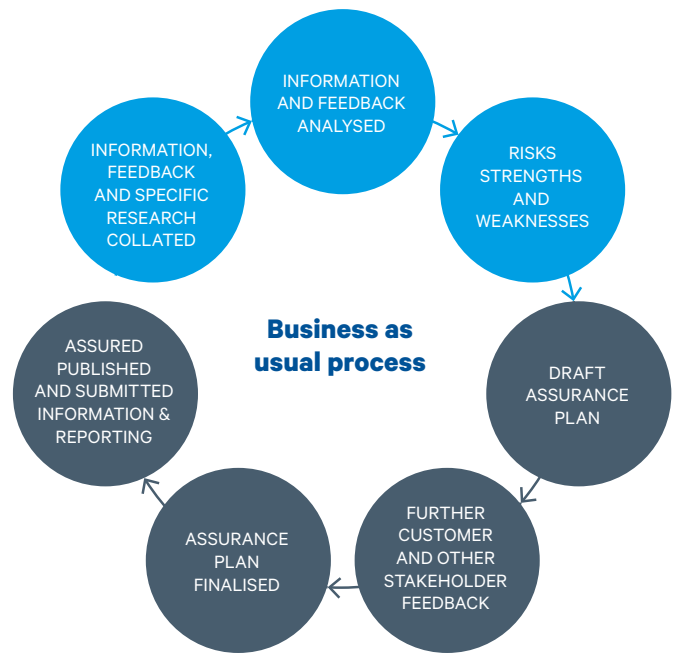
The RSW exercise again identified the following risk areas pertaining to data we publish, submit or hold:

- Environmental impacts and environmental data published and requested
- Strategic publications that need to be thoroughly assured, consistent and meet the expectations of stakeholders
- Ongoing reporting risk, given the variety and amount of regular reporting which customers and stakeholder expect from us
- Data Security risks including risks to the data we hold.

These risks have then been used to identify the areas for significant assurance in updating our Assurance Plan.

In developing the Assurance Plan and the detailed risk assessment of data within the significant areas for assurance identified, we have adapted and utilised a framework that had been used by Bristol Water in previous years which provides a more granular risk assessment for individual data points within data submissions such as the Annual Performance Report (APR). For the both the Annual Performance Report (APR) and PR24 business plan data tables, we will perform more granular risk assessment processes with input from our external assurance partners to further target the assurance we undertake. We will summarise these processes within the APR's data assurance summary and a PR24 published data and assurance document.

Bristol Water will be included within the combined APR, however separate data tables will be shown where appropriate.



We believe that the Assurance Plan is an important process in helping to ensure that details of the assurance we perform in key areas is available and communicated clearly, openly and transparently to stakeholders. We publish the plan on our website alongside other core documents concerning our performance.

The Assurance Plan utilises South West Water's long-established Integrated Assurance Framework, which incorporates a robust 'three lines model.' This framework is applied flexibly to areas where assurance is required, considering both the risk that the information or data may be incorrectly reported and the appropriate options for assurance.

The Risk, Strengths and Weaknesses assessment and Assurance Plan form part of the Company's broader risk management processes which identifies those Principal and functional level risks which are inherent in our business activities, and the associated mitigation measures which we discuss in our annual reporting. The assessment forms part of an ongoing process of continual improvement concerning information we provide.

For 2023/24 we have again reassessed our significant areas for assurance in line with the risks to our data identified in the RSW process. These nine areas relate to the broader four risk areas identified (left).

We have included a specific PR24 business plan risk, which includes the plan, related publications and data tables, recognising the strategic importance of these to our customers, other stakeholders and the business as a whole.

Additional focus has also been placed upon water resources, which we have identified as a specific area for assurance. This reflects the current water resources position within our area of supply, especially in certain water resource zones and the importance of the accuracy of the data we utilise in decision making and report to regulators and publish for information.

Risks, Strengths and Weaknesses Statement

Risks, strengths and weaknesses approach

Our established approach ensures that we engage with a variety of internal and external stakeholders to inform the identification of our risks, strengths and weaknesses associated with the provision of information that our customers and stakeholders want and can trust, enabling us to effectively target areas for improvement.

This statement combines the risks, strengths and weaknesses across our areas of operation (South West Water, including Bournemouth Water, and from April 2020, the Isles of Scilly).

Information sources

A consistent methodology is applied to the identification, evaluation and management of risks across the Company, including those in respect of information and data that we publish. This methodology considers both the likelihood of the risk occurring and the potential impact across a range of factors.



There are many sources of information from which to identify the potential risks, strengths and weaknesses associated with the information and data that we publish, all of which have informed the data themes set out in this document. Information and feedback comes from both internal and external sources throughout the year, and we proactively seek customer feedback. Improvement is a continuous process at South West Water and feedback received from all sources is used to strengthen our processes in respect of the provision of data.

The key sources of information are detailed below:

Corporate risk assessment and horizon scanning

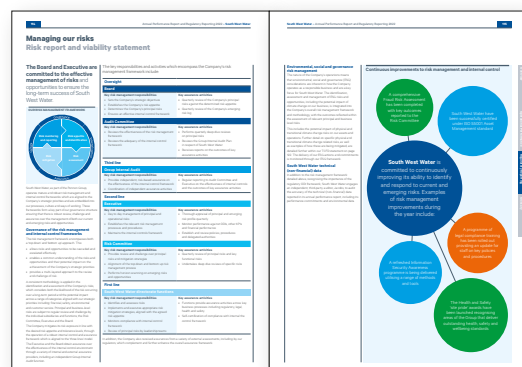
The Company operates a mature and robust risk management process which is aligned to South West Water’s strategic priorities. This framework forms a key part of our governance structure ensuring that there is robust review, challenge and assurance over the management of both our current and emerging risks and opportunities, including those relating to information and data that we publish.

Where information and data risks are identified we seek to reduce and mitigate these to within our desired risk appetite, which has been established by the Board.

Risk is managed through the operation of a robust internal control environment which is aligned to the “three lines” model. The Board, via the Audit Committee, obtains comfort over the effectiveness of the internal control environment through ‘deep dives’ into specific risk areas and the reporting of outcomes from a variety of internal and external assurance providers, including an independent internal audit function. Horizon scanning is also undertaken to obtain early visibility of emerging risks and how they could impact on the strategic objectives of the Company.

On an annual basis we report our principal risks within our Annual Report and Financial Statements as well as our Annual Performance Report and Regulatory Reporting (both available online at southwestwater.co.uk/report2022). These reports describe the principal risks along with how they are being managed or mitigated in line with the Board’s risk appetite and incorporates the consideration of risks and mitigating action associated with the information and data that we publish.

Specific risk assessment processes consider the risks concerning the information we provide to our stakeholders, whether as part of annual reporting or at other times. These risk assessments ensure that appropriate levels of assurance are obtained in respect of this information.



1 The Bristol Water Challenge Panel will continue to scrutinise Bristol Water performance as a sub-committee of the WaterShare+ Customer Advisory Panel

Risks, Strengths and Weaknesses Statement continued

Annual reporting

We report annually on our performance through our Annual Performance Report, and we also publish summary Annual Performance Report (available online at southwestwater.co.uk/report2022) so that our customers can understand how we are performing, and Ofwat can have confidence that we are delivering on our regulatory commitments to customers. This is a key activity which demonstrates our transparency.

Performance reporting is a continual process of improvement as we use the data to make management decisions on a daily basis, as well as for informing monthly reports to the Board. Our technical auditors, Jacobs, were requested to audit and assure the reported performance commitment and Outcome Delivery Incentive (ODI) metrics which are derived from internal company data.

Highlights from their audit opinion in July 2022 included:

- Performance information reported at 31 March 2022 was accurate, reliable and complete
- With the exceptions noted, Jacobs concluded that the performance information reported to 31 March 2022 is accurate, reliable and complete, and we agree the reported metrics correctly represent SWW's outturn against its 2021/22 targets.
- Information is soundly based, using audited APR data as the source information for the majority of PCs. Where information is not sourced from APR data, we confirmed robust systems are in place to capture the required information.

The technical auditor's report identified a number of minor matters and non-material observations in specific areas, which we are taking into account for future periods.

In parallel with this, a review of areas of focus for the year end technical audit is being undertaken.

Queries received as part of the regular regulatory query process following publication of the APR identified a limited number of areas where there was discussion over judgements concerning methodology made and two changes to published data were made following this process. In both cases the Company had described its methodology openly in the APR.

Key stakeholders



Customers and stakeholders

We have a wide variety of regular communication channels with our customers and stakeholders:

- Monthly customer tracking surveys
- Daily communication through South West Water's local contact centre and social media, analysed for trends and hot topics
- Ongoing targeted customer research, for example in service improvement through co-creation workshops and post-event customer surveys following events such as supply interruptions, and affordability surveys to measure the effectiveness of our water poverty initiatives
- Community events to reach out to customers with affordability issues or in vulnerable circumstances led directly to the development of our Affordability Toolkit to provide additional support to customers who need help accessing our affordability schemes and priority services register
- Regular meetings with regulators: Ofwat, Drinking Water Inspectorate and Environment Agency; as well as CCW, the statutory customer representative group
- Regular meetings with the Company's independent customer challenge group – the WaterShare+ Customer Advisory Panel. All meeting minutes are publicly available on our website
- As part of the WaterShare+ framework, customer AGMs – an industry first. All minutes are available on our website. During the year a second phase of WaterShare+ share offering was opened, including for Bristol Water customers
- Investor engagement through interim and preliminary results announcements and shareholder meetings available on our parent company's website.

We use the feedback received from customers and stakeholders to improve the information provided.

Bristol Water

In early 2023, Bristol Water was merged with South West Water. While Bristol Water, a water only company, will retain its local brand and community identity with teams continuing to support the 1.2 million customers the organisation provides drinking water services to, this is now a combined final risks, strengths and weaknesses statement and assurance plan.

Bristol's Water's more detailed framework at a data-point level is being reviewed and adapted and is being utilised for our larger significant data submissions (such as the APR and PR24 data tables) to help target levels of detailed assurance.

Risks, Strengths and Weaknesses Statement continued

Summary of the risk, strengths and weaknesses assessment outcomes

Our engagement with customers and other stakeholders, as well as our internal risk assessment and annual reporting procedures (summarised on pages 05 and 06), have been considered in the round and the following information and data risk areas have been identified based on the collective feedback obtained, which reflect those priority areas associated with the information and data that we publish. These data risk areas will form the basis of the areas for assurance detailed within our Assurance Plan.

• Environmental aspects data

The impact water companies have on the Environment is increasingly prioritised by our customers, the public and our other stakeholders. There is therefore both an increased focus on data already available/published and an increasing demand for additional data in areas such as storm overflows.

Engagement through our Green Recovery Plan as well as other feedback confirmed this prioritisation and we have committed to increased monitoring to all of our network, deploying Event Duration Monitors (EDMs) on all remaining storm overflows by December 2023, which will improve the completeness of data available. It will be important to ensure the transparency and accuracy of this expanded dataset.

We have provided a range of environmental reporting on our new environmental dashboard at southwestwater.co.uk/environment/eco-h2o/

• Strategic publications

South West Water is currently preparing and will publish an extensive range of key strategic publications, which will be key to setting long term planning for the Company and for the region in respect of water related matters as well as contributing to wider strategy in the water industry.

These publications include updated long term Climate Change Adaptation, Drought, Water Resources Management and Drainage Plans as well as updates to our more immediate Pollution Incidents Reduction Plan and Leakage Plan.

It is important that our customers can continue to trust the information and data contained in these publications and there will be a robust assurance approach which is aligned with other data that we publish.

During 2022/23 South West Water launched its transformative 'WaterFit' programme and in addition to being relevant to environmental data aspects, the ongoing monitoring of this strategic programme is also considered significant.

• Ongoing regulatory, statutory and financial reporting

Regularly reported data from across South West Water remains a priority to our customers and other stakeholders.

In the 2020-25 regulatory period, South West Water has more performance commitments than in previous periods covering an extensive set of performance data across our operations. These are also now be supplemented by additional commitments in line with our Green Recovery plan.

Consistency and transparency of other regular reporting whether regulatory, statutory or financial also continues to be identified as a priority.

• Data security

Cyber risks continue to appear to increase in their scale and customers are increasingly aware of, and interested in, risks to their data.

There are a range of inherent potential security risks due to the range of data that we hold which could compromise the integrity of data we publish and the security of customer and other stakeholder data that we hold.

Targeted areas in our Assurance Plan are aligned to these risk areas. See page 09 for the link between these risk areas identified and the specific areas for assurance.

Assurance Plan

Our integrated assurance approach

South West Water has a mature, risk-based integrated assurance framework which is fully embedded into our governance structures and reflects our values of being ‘trusted’ and ‘responsible’ in the way we carry out our business.

This integrated assurance approach ensures an appropriate balance of assurance is applied dependent on the assessed risk and complexity of assurance requirements. The integrated assurance approach includes:



The integrated assurance framework is applied to all areas of the business, including all significant areas for assurance identified in this Assurance Plan and key projects as they arise. The mix of assurance methods used is reviewed by the South West Water Audit Committee, which is responsible for ensuring a robust and comprehensive internal control framework is in place to support Board assurance and compliance requirements.

The South West Water Board recognises the importance of meeting the Company’s statutory, licence and regulatory obligations and believes that the Company is aware of and adequately understands these obligations and has met them in all material respects as a diligent company.

This Assurance Plan details key assurance activities that the Board will oversee and our annual reporting will lay down further detail on the outcome of these assurance activities and the Board’s conclusions.

We have reviewed the outcomes from the Risks, Strengths and Weaknesses assessment alongside our risk management processes and the Principal risks that the Board have identified. As a result, the Board has identified the following targeted areas for assurance (for which Assurance Plans are laid out in pages 10 to 22).



Assurance Plan continued

South West Water's updated compliance approach

In late 2022, South West Water established a new position of Compliance Director. This role has been established to oversee compliance across South West Water (including Bristol Water) and bring together compliance reporting activities across the company.

Significant areas for assurance identified in this assurance plan are subject to a detailed review of assurance performed as reflected in the specific plans laid out, however all data submissions and requests (regular and ad-hoc) are being subject to an enhanced centrally controlled process

Compliance oversight of regular data submissions

The amount of data South West Water publishes/reports on, whether regularly or due to ad-hoc requirements, has significantly increased in recent years. The external interest and uses for this data have also increased at the same time.

As a result, a comprehensive review of regular submissions is being performed to re-review and approve compliance approaches for each regular submission based on its agreed assessed significance and risk.

All data submissions will be subject to an enhanced compliance procedure which builds upon the three lined approach of the long-established Integrated Assurance Framework.

For significant and strategic submissions, this will generally include the requirement for independent assurance from either external technical specialist providers or the independent Group Internal Audit, alongside a formal 1st line sign-off process up to Executive Director level, supplemented by additional 2nd line data checking and validation.

Where submissions are low risk/complexity and are not strategically significant, at a minimum a sign-off process will still be implemented, with additional processes as determined appropriate and agreed with the Compliance function.

Triage of ad-hoc data requests

In addition to regular data submissions and requests, South West Water also receives an increasing volume of ad-hoc requests for data and other information, some of which are extensive and detailed, while others are more specific though may have a short timeframe requirement.

A compliance assessment has now been added to a formal triage process, where alongside the central Regulatory team identifying the appropriate levels of response, the Compliance function will review the appropriate level of compliance activity (and any caveats required in line with timeframes). As a minimum for all non-trivial requests, a formal 1st line sign-off process will be implemented and in line with regular reviews, 2nd and 3rd line compliance procedures will also be utilised as appropriate.

Integration of Bristol Water's risk assessment framework

Bristol Water's assurance plan process has historically involved a more granular annual risk exercise at a data item level (e.g. individual performance commitment level) to highlight the areas that require more depth in the assurance performed; 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 considers various factors when determining the risk ratings for the data items the Company reports on, including:

- The company's risk assessment
- Independent assurance assessments (including from last year's APR assurance)
- Regulatory feedback

The results of this assessment will be used to further target the scope and extent of assurance at a data line level. This assessment will be summarised in the data assurance summary of the Annual Performance Report and within the data and assurance appendix to the PR24 business plan submission.

Significant areas for assurance continued

Environmental aspects data

1. Wastewater environmental data

(including pollution and combined sewer overflow information)

What is the key data published/submitted?

- Pollution incidents data (including their category/impact)
- Other metrics included in the Environmental Performance Assessment
- Data concerning wastewater permit compliance (including full flow to treatment, overflow and final effluent quality data)
- Data used in reporting progress in line with the Water Industry National Environmental Programme (WINEP)
- Beach water quality monitoring data (including the Safer Seas and River service and BeachLive)
- Data requested by third parties under the Environmental Information Regulations.

Why is it significant?

Stakeholders and the wider public are increasingly interested in the impact of water companies' wastewater operations. This interest includes data that we already publish and provide externally, such as beach water quality information on a day-to-day basis and annually reported information such as pollution incident data.

The increased interest also stretches to areas where to date information has not been complete or has not been collated across the industry. For example, South West Water recognises the increased public interest in discharges from storm overflows. Storm overflows are legal discharges from the wastewater collection network that occur in very wet weather to prevent flooding of homes and businesses.

South West Water is proactively seeking a step change in this area as demonstrated through the c.£11m additional funding received through the Green Recovery Initiative focused specifically on storm overflows which includes the acceleration of event duration monitors (EDMs) installation by December 2023 and the completion of an inland bathing water pilot by March 2024. These initiatives will ensure further important data is available in this area, including real time information which can be monitored by operational teams. It will therefore be even more important to ensure that assurance procedures surrounding this enhanced level of wastewater environmental data is thorough and robust.

South West Water has also committed to going further and faster than our original plans in driving environmental performance improvements with clear and measurable objectives, making a tangible difference to communities and customers, over the next three years, and with no impact on bills.

We hold a variety of environmental information, which we are required to provide to third parties in the event of a valid request for the data under the Environmental Regulations. Therefore it is important that we ensure the data we provide is as complete and accurate as possible.

Specific assurance plan

In line with our values, assurance occurs throughout the Company and an enhanced governance structure has been established to ensure commitments are delivered.

Operational compliance activities

All pollution incidents are investigated and a full root cause analysis is performed. Second line audits occur at our sites, including Environmental ISO Management System audits, which consider matters such as validation and calibration of relevant equipment.

Our Environmental Compliance team undertake operational reviews of flow and spill data daily, identifying asset performance issues and liaising with operational staff to ensure any problems at a site are rectified. Every overflow that has been recorded is checked individually using a computer software program that utilises multiple signals from our sites. Quality checks are carried out to ensure spill data is accurately recorded.

Our Environmental Performance Team monitors data daily, with all overflows being checked and any performance issues which require rectification are flagged to operational staff or partners to be rectified. Other issues are investigated and put forward into our asset management systems for proactive intervention.

The Storm Overflow Task Group is chaired by the Operations Director – Wastewater and is responsible for reviewing all key aspects associated with storm overflows.

Significant areas for assurance continued

Environmental aspects data

1. Wastewater environmental data continued (including pollution and combined sewer overflow information)

Specific assurance plan continued

Regulator compliance reporting includes extensive reporting from across the wastewater operations and environmental targets including treatment works compliance, flow monitoring data, pollutions performance and delivery against our Pollution Incidents Reduction Plan and storm overflows. Details of the root causes are reviewed for potential non-compliances as well as any mitigations or investments needed to address these.

Compliance reporting is reported as part of the regular operational review. The Executive and Board receive regular reporting of performance, including in respect of any material matters that occur. Updates include those related to our environmental performance (with a focus on the Pollution Incidents Reduction Plan and storm overflows).

Environmental information requests are overseen by a team independent of the data owners within the business, who oversee the process and review data provided to ensure it is as accurate and thorough as possible and provided in a timely manner in line with the regulations. For transparency, where necessary they will include any noted limitations (and potential inaccuracies) of the data.

Further assurance over permit compliance is provided through 2nd line Risk and Compliance site-based assurance reviews as part of ISO14001 (Environmental Management) and MCERTS (flow monitoring) requirements, which includes validation and calibration of flow meters. ISO14001 and MCERTS management systems are also subject to independent external audits and permit compliance is integral to these.

South West Water is also reporting an increasing amount of environmental data as part of regular and ad-hoc requests from key stakeholders including regulators. The Company is currently reviewing assurance on a case-by-case basis for such ad-hoc requests.

We are also challenging ourselves to improve our reporting and oversight in this area with a newly appointed Compliance Director, who will oversee the Company's key compliance aspects.

The third line Pennon Group independent Internal Audit function also review systems, processes and controls to mitigate South West Water's key risks including permit compliance.

Integrated assurance framework elements used

1st line

- Enhanced governance structure, including new Storm Overflow Task Group
- 24 hour data and service centre
- Environmental Compliance and Environmental Performance Team review of flow and spill data for accuracy, problems identified and for required mitigations
- Senior Leadership led 'Pollutions Board'
- 24/7 service centre for CSO rapid identification and response

2nd line

- Root cause analysis/investigations of all pollution events
- ISO 14001 (Environment) and MCERTS (flow monitoring) management system audits
- Review of environmental performance and EDM data prior to annual publication
- Dedicated team oversight and reviews of Environmental Information requests
- Overseen by the new Compliance Director

3rd line

- Pennon Group independent Internal Audit – in line with key risks including permit compliance aspects
- Technical auditor review of published pollutions data
- Pennon Group Independent audit of storm overflows, the area will continue to feature in the Group Audit Plan
- Independent data review of regulatory submissions in respect of other wastewater data

Significant areas for assurance continued

Environmental aspects data

2. Water resources data

What is the key data published/submitted?

- Reservoir levels data
- Abstraction licence returns
- Demand historical data and forecasting

Why is it significant?

Following a prolonged period of dry weather, there is a significantly increased likelihood of particular water resource zones in the South West Water area being at heightened risk of drought conditions requiring additional restrictions upon usage to be imposed to avoid risks of significant outage and a risk to our customers' number one priority – the continuous supply clean, safe and reliable drinking water.

Reservoir level data is utilised internally for decision making, including for example to inform drought planning, is reported externally to interested parties as required and is published weekly on our website so that customers are aware of the latest reservoir levels. Especially at the moment, following a dry year in 2022, we know there is significant interest in this data, evidenced by a monthly review on the main local television news broadcast in the South West of England.

Decision making in this area requires accurate performance data, often broken down to a more granular level compared to the overall performance commitment. Therefore South West Water plan to treat this (including the more granular level of data) with further procedures.

The water we are able to abstract, is dependent on constraints imposed by the abstraction licences we hold and it is therefore also important we have and report an accurate dataset in regards of water abstracted.

Specific assurance plan

Water resources positions are under continuous monitoring utilising equipment which is subject to scheduled maintenance, validation and calibration to ensure that reported levels are accurate. These processes form part of the company's ISO 9001 quality management systems scope.

Leakage and Per Capita Consumption data is also subject to internal review and the annual technical external audit procedures. In addition data and control systems are one of the focuses of our targeted leakage action plan, increasing the network monitoring and innovative combined smart meters. Enhanced reviews of leakage performance are also underway. These reviews will include a focus on water resource zones with the highest risk.

Accurate analysis of data to inform decision making concerned with measures to prevent restriction of water usage risks is also critical. Assurance in this area will be kept continually under review.

During 2023/24, Pennon Group Internal Audit will also perform an independent third line internal audit of key water resources processes including a more focused audit upon abstraction data compilation and returns.

Abstraction licence compliance data is subject to an annual return to the Environment Agency and is likely to form a future metric as part of the Environmental Performance Assessment. We have reviewed our approach to this return (in line with the refreshed compliance approach, see page 09) and in addition to enhanced internal procedures, this return will be subject to external third line assurance by Jacobs.

Significant areas for assurance continued

Environmental aspects data

2. Water resources data continued

Integrated assurance framework elements used

1st line

- Departmental certification and 'sign off' of submitted data
- Process and culture formed on quality management principals

2nd line

- Internal ISO9001 audit
- Oversight and challenge/verification of key data submissions and returns

3rd line

- Pennon Group Internal Audit of key water resources processes and more focused review of abstraction data compilation and returns
- External audit (Jacobs) of annual abstraction licence returns
- External ISO9001 audit including consideration of relevant monitoring equipment

Significant areas for assurance continued

Statutory and strategic publications

3. PR24 Business Plan

What is the key data published/submitted?

- Published comprehensive 2025-30 business plan submission and accompanying documents.
- Extensive supporting data tables.

Why is it significant?

PR24 will set the framework for the services South West Water delivers and the prices it is able to charge during the 2025-30 period. South West Water will submit its business plan to Ofwat in Autumn 2023, which Ofwat will assess, test and challenge.

The business plan will lay out South West Water's plans for service delivery during the period and the size and scale of improvement programmes and impact upon customers' bills.

The business plan will aim to deliver improving services, which are resilient for the longer term and are affordable for customers. It should include innovations which may provide new ways of delivering services more effectively and efficiently.

It is important for our customers, other stakeholders (including regulators and shareholders) to trust that our business plan submission is of high quality and that it is based on assured data and that assumptions, judgements and choices made are reasonable and reflect the best available knowledge and information.

Following submission of the plan, South West Water will also continue to engage fully in the ongoing business plan process (including in responding to queries and in preparing for finalising the plan during 2024).

Specific assurance plan

The PR24 business planning process is an extensive programme, which uses many levels of our Integrated Assurance Framework.

A PR24 Steering Group has been established, which includes all members of South West Water's Executive Management and meets on a monthly basis, receiving status reports from those managing and delivering the PR24 project.

Following tender exercises, South West Water will appoint assurance partners to provide levels of external assurance upon key aspects of our PR24 project, including assurance in respect of financial areas of the plan and assurance in respect of technical areas of the plan.

In line with our approach to other reporting such as annual reporting, responsibilities for completing tables and associated commentaries will be delegated to relevant management within the company and thorough internal verification procedures will be performed, all of which will be available to external assurance providers.

External assurance delivered will be selected on a risk based approach and will vary from deep dives and procedures in accordance with ISAE3000 in areas of heightened risk to agreed-upon-procedures work in areas where risk is lower or there is a clear set of isolated procedures which would provide assurance in respect of the risks in place. South West Water will include in its business plan submission a summary of the selection and rationale for the selection of levels of assurance used across the business plan process.

External assurance will not be limited to data verification exercises but will consider the overall rationale for decisions made in the plan and reasonableness and consistency of the plan as a whole.

Independent Group Internal Audit will monitor assurance performed in respect of PR24 and further assurance in respect of specific areas may be commissioned from any internal or external source (not limited to South West Water's core external providers), where specialist assurance may be required.

Extensive and timely Board and Audit Committee engagement has been scheduled, in particular to allow for rigorous challenge of the plan and its assumptions as well as oversight of the programme. Prior to submission of the business plan, the Board will sign a statement of assurance in particular detailing its approach to:

- governance and strategic leadership
- ensuring compliance with relevant obligations
- the framework and approach to assurance.

Significant areas for assurance continued

Statutory and strategic publications

3. PR24 Business Plan continued

Integrated assurance framework elements used

1st line

- Rigorous project management approach
- Monthly reporting to Board level project steering group
- Certification by business units and Board of all submissions

2nd line

- Extensive Board scrutiny
- Internal assurance (directorates and Risk and Compliance)

3rd line

- Assurance and challenge (risk based level of detail) upon financial data
- Audit and challenge of technical data
- Other specific external assurance commissioned as deemed appropriate
- Pennon Group Internal Audit oversight

Significant areas for assurance continued

Statutory and strategic publications

4. Other statutory and strategic publications

NEW

What is the key data published/submitted?

- Climate Change Adaptation Plan
- Drinking Water Management Plan
- Drought Plan
- Drainage Plan
- Water Resources Management Plan
- Data input into the Regional Water Resources Group Publications and the Water Resources Regional Plan
- Strategic Resource Operation Gateway submissions
- Green Recovery and WaterFit Progress Reporting
- Ongoing standalone significant Bristol Water publications.

Why is it significant?

South West Water continues to publish a number of significant strategic documents. These documents include a large number of documents which will form the basis of long term planning, and in some cases are linked to the PR24 programme.

The planning documents cover matters such as long term planning for water resources in the region and submissions concerning plans to operate water resources on a strategic basis with other partner companies within the industry as well as plans for drainage, drought conditions and our climate change adaptation plan.

It is important that data in these plans/publications is robust, consistent, and aligned with the Company’s strategic direction.

A timeline of key publications has been included below.

Specific assurance plan

Long term strategic publications are overseen by the Board, who challenge the plans/other documents. We engage technical experts to provide review and assurance of the data as required.

Integrated assurance framework elements used

1st line

- Rigorous project management approach
- Regular Board reporting

2nd line

- Independent internal review
- Central Regulatory review in the context of the suite of publications and plans

3rd line

- External assurance for key data included in the plans/publications
- Pennon Group Internal Audit
- Independent check for national security sensitive information

Significant areas for assurance continued

Ongoing data reporting

5. Our 2022/23 reported performance commitments

(published following assurance in July 2023)

What is the key data published/submitted?

- All of South West Water's performance commitments which formed part of South West Water's 2020-25 business plan
- Further performance commitments identified in the Green Recovery plan.

Areas of particular focus

- Drinking water quality data
- Leakage, per capita consumption and water resources data.

(note: pollution incidents data is included within the wastewater environmental data significant area for assurance)

Why is it significant?

South West Water's 2020-25 business plan targeted 44 'performance commitments' to deliver customer and other stakeholder priorities. The commitments were developed following extensive consultation and an assessment of the value customers place on the improvements which influence the amount the Company is allowed to charge customers. Outperformance of some of the commitments results in financial rewards, with penalties for underperformance, through our Outcome Delivery Incentives (ODIs).

There is a significant range of rewards and penalties available to South West Water for 2022/23, the third year of the 2020-25 regulatory period and is greater than it was in previous regulatory periods. In the first year of the regulatory period, although South West Water was on track with the majority of its targets, operational issues resulted in underperformance for a limited number of key performance commitments.

In addition to the performance commitments identified in our business plan, our successful Green Recovery plan has identified five further key areas where we are performing additional or advance investment to support the environmental recovery over the next few years. Additional commitments in respect of these schemes are now being included in this significant area for assurance.

Specific assurance plan

All performance commitments are reported within the Annual Performance Report which is published annually in July. The performance commitment data is initially provided alongside a methodology, explaining how the data is collated, and a narrative commentary by the relevant departments within South West Water. This follows departmental reviews, sense checks and explicit challenge and sign-off of the data by the departmental management.

All of the performance commitment data is subject to assurance provided by the external technical auditor, Jacobs (in addition to any additional internal 2nd line assurance deemed appropriate).

The level and extent of assurance applied to each performance commitment is determined by a risk assessment of how prone each reported commitment may be to error, the level of customer and regulatory interest and the associated financial or reputational impact as well as any other assurance performed upon the data. We continue to employ a more thorough deep dive approach in areas of heightened risk.

As a minimum for each commitment, the external technical auditor has access to all relevant management, methodologies, data and processes and will vigorously challenge the performance, related information and commentary for the year. This includes the challenge of the inter-linked components of leakage and Per Capita Consumption. Following the audit and completion of any follow up actions, management (including Directors) will sign off the final position and commentary. The technical auditor will also confirm to the Board that audit actions have been resolved or an appropriate action plan is in place prior to the Board 'sign off' of the Annual Performance Report.

Within the Annual Performance Report, Jacobs publish a summary of the assurance they perform upon performance commitments they have undertaken as well as a summary of the results of that assurance.

Audits performed by the Pennon Group Internal Audit function also includes a number of performance commitment areas.

Significant areas for assurance continued

Ongoing data reporting

5. Our 2022/23 reported performance commitments continued

(published following assurance in July 2022)

Integrated assurance framework elements used

1st line

- Ongoing performance reviews and monthly reporting within teams and senior management, including formal Executive ODI Group
- Departmental certification and 'sign off' of submitted data
- Process and culture formed on quality management principals
- Executive led Drinking Water Quality and Leakage Groups

2nd line

- Risk and Compliance internal audits
- Ongoing programme of water quality sampling

3rd line

- Pennon Group Internal Audits (including a specific drinking water quality audit)
- Jacobs technical auditors (and EY for financial data performance commitments). Dialogue between Jacobs and EY to ensure completeness
- SGS ISO auditors, including ISO 9001:2015 (Quality), ISO 14001:2015 (Environmental) and ISO 50001: 2011 (Energy) certifications
- UKAS ISO 17025 audits

Significant areas for assurance continued

Ongoing data reporting

6. Regulatory, statutory and financial reporting

What is the key data published/submitted?

- Annual Performance Report and Regulatory Reporting
- Summary Performance Report
- Discover Water data submission
- Regulatory returns and significant consultation responses
- Bioresources market information
- Water resources market information
- South West Water Annual Report and Financial Statements (as well as information relating to South West Water in the Pennon Annual Report and Accounts)
- Health and safety data including the long term injury frequency rate.

Why is it significant?

Annual Regulatory Reporting (data and Company assertions, statements and commentary required by Ofwat to be reported in the company's Annual Performance report) which is published alongside the Annual Performance Report and Regulatory Report is an annual requirement of our regulator, Ofwat. The document is prepared in accordance with Ofwat's Regulatory Accounting Guidelines (RAGs), which ensures the Regulatory Reporting is prepared in a consistent manner across all water companies.

Our Summary Performance Report will continue to be considered important as a user-friendly summary of the operational performance sections of our Annual Performance Report. Information available at the Discover Water website (published by Water UK) is another user-friendly source of key information presented in an accessible manner with comparability across the industry.

Regulatory returns and other significant consultation responses can provide key information supporting the ongoing development of the sector.

The Annual Report and Financial Statements provide financial and other information about the Company's activities in accordance with International Financial Reporting Standards and the Companies Act 2006. This makes the format and basis of preparation of the information consistent with annual reporting of all other large UK companies.

Specific assurance plan

Responsibilities for completing tables and associated commentaries to be shown alongside the tables, within Regulatory, Statutory and Financial reporting are delegated to the relevant management team within South West Water. A thorough internal verification of the information reported is performed within the relevant teams. The completed tables and associated commentaries are provided to the auditors and all of the relevant management are made available to the auditors. In line with statutory requirements, the Board reviews and approves this and publishes a sign-off alongside the reporting.

All tables within the Regulatory Reporting section of the Annual Performance Report are subject to audit procedures or other assurance procedures (which are summarised within the Annual Performance Report) performed by South West Water's statutory financial auditor EY, or the Company's technical auditor, Jacobs.

EY perform an audit on sections of the Regulatory Reporting where a formal 'audit opinion' is required by Ofwat. These sections include baseline level of historical cost financial information aligned to price controls and further disaggregation of revenue and costs which allow stakeholders to review Company performance against the Final Determination. The audit opinion is on the fair presentation of these sections of the Regulatory Reporting and that they have been properly prepared.

Other non-financial sections of the regulatory reporting, include current performance commitments, which are discussed on pages 14 to 15. Other financial information includes analysis of expenditure at a more detailed level. Whilst there is no specific regulatory requirement for this data to be externally assured we have nonetheless agreed a set of assurance procedures with the statutory auditor (EY) and the technical auditor (Jacobs) to ensure that the information is assured to a similar level as our performance commitments and can be relied upon by stakeholders.

Our Summary Performance Report will again include balanced commentaries against our outcomes and be fully verified by Jacobs, whose scope will explicitly include a review for bias within the document. Jacobs also review our Discover Water submissions for consistency.

Significant areas for assurance continued

Ongoing data reporting

6. Regulatory, statutory and financial reporting continued

Specific assurance plan continued

Regulatory returns and consultation responses are subject to procedures in line with our Integrated Assurance Framework, dependent on the size and scale of the data required to be submitted. As a minimum these are all reviewed and approved at the Executive level.

The Annual Report and Financial Statements are subject to an extensive programme of internal and external assurance. South West Water’s financial processes and procedures are rigorous, robust and subject to extensive management scrutiny and internal review as well as being an integral component of the independent Group Internal Audit plan.

South West Water’s Executive and Board reviews the Company’s financial position and performance on a monthly basis, and there is a thorough process of validation to ensure that annual and monthly financial reporting is in line with the underlying financial systems and transactions.

Our external auditor, EY, audits the annual report and financial statements. Their audit plan is reviewed annually by the Audit Committee, who are actively engaged with the external auditor. The Audit Committee has policies in place to ensure that the external auditor acts independently and effectively - for example the external auditor is not used for non-audit services, except where the fees are not material and the external auditor is best placed to provide those services.

The assurance and compliance activities completed across the organisation alongside external certification and external assurance, support the Board’s statement and approval of overall reporting.

Integrated assurance framework elements used

1st line

- Extensive Management oversight
- Delegated Manager review of data submitted
- Published Board sign-off of Regulatory Reporting
- Compilation of Summary Performance Report and Discover Water submission from Annual Performance Report and Regulatory Reporting

2nd line

- Internal independent verification of data included within the Regulatory Reporting
- Monthly review of financial performance and position by the Board
- Weekly / monthly reporting at the Chief Operating Officer led operational review meetings

3rd line

- EY audit of the Annual Report and Financial Statements and sections 1 and 2 of Regulatory Reporting overseen by the Audit Committee
- EY and technical audit assurance procedures on sections 3 to 9 of Regulatory Reporting
- Pennon Group Internal Audit – programme includes regular risk based audits of financial systems, processes and internal controls
- Technical auditor review of the Summary Performance Report and Discover Water data submissions

Significant areas for assurance continued

Ongoing data reporting

7. Annual tariffs and charges

What is the key data published/submitted?

- Annually published charges (including indicative wholesale charges, final wholesale and end user charges, average bill information, bill affordability information, access prices, developer services and NAV tariffs and the special agreements register)
- Billing data and bills.

Why is it significant?

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. These tariffs and charges are set in line with the Company's business plan and a number of other constraints, including a pledge that the price differential between our two operational areas following the merger will be maintained.

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.

During the year, South West Water will be planning for and publishing wholesale, end user household, developer services as well as New Applicant and Variation tariffs and charges for 2024/25. We applied the same assurance measures for 2023/24 tariffs and charges which were published in January 2023.

The Covid-19 pandemic has placed additional challenges to macro-economic forecasts as well as in forecasting future customer volumes, which is a factor setting wholesale charges in line with the regulatory model. Over the two years non-household and household volumes in our region have varied from the normal pattern as customer demand has varied. (Inflation has also recently increased to levels higher than in recent years and this is likely to see consequential increases in bills and therefore a greater importance for impact strategies aligned to affordability challenges).

There is an increased focus on tariffs and charges in the area of developer services and a number of ongoing industry-wide activities concerning future developer services charging arrangements. There is therefore heightened importance in the underlying data in this area.

Specific assurance plan

The Company meets with representative customer groups throughout the year to ensure that the structure of South West Water's charges remains the most appropriate for customers in our areas. The calculation of the tariffs and charges within this structure, which comply with the constraints in place, utilises a model developed by an external specialist.

Internally there is a process of sign-off for all variable inputs into the model and of forecasts and expert judgements used. KPMG perform a set of procedures mutually agreed with South West Water, reflective of risks which may result in tariffs and charges not meeting the constraints discussed above.

KPMG focus on:

- identifying whether inputs to South West Water's and Bristol Water's model agree to underlying sources
- replicating key calculations to ensure the model is operating correctly
- checking that the tariffs and charges comply with key constraints and guidelines
- checking that the revenues from the model outputs are in line with the approved business plan.

External assurance is supplemented by 2nd line internal procedures and this work includes a cyclical review of non-primary (including unregulated) charges.

Significant areas for assurance continued

Ongoing data reporting

7. Annual tariffs and charges continued

Specific assurance plan continued

The Board sign a Statement of Assurance which is issued alongside publication of the charges schemes in January and February each year (as well as for earlier publications, such as indicative wholesale charges) confirming, amongst other things, that in the Board’s opinion the Company’s processes and internal systems of control ensure that the data and information contained in the Charges Schemes meet the Company’s obligations.

In particular, we are ensuring that modelling of demand changes due to the impact of Covid-19, is subject to detailed challenge and assurance.

We continue to work towards the final tariffs with our Board and have engaged external experts to help forecast possible macro-economic impacts, specifically for our region, arising from Covid-19 and Brexit.

Integrated assurance framework elements used

1st line

- Sign-off of submitted inputs to the tariffs and charges model
- Utilisation of a model developed by an external specialist

2nd line

- 2nd line internal validation and assurance

3rd line

- Assurance work performed by KPMG upon a set of procedures mutually agreed to be reflective of risks present

Significant areas for assurance continued

Ongoing data reporting

8. Environmental, Social and Corporate Governance (ESG) reporting

What is the key data published/submitted?

- ESG information in annual reporting
- Gender pay gap reporting
- Net Zero reporting
- TaskForce on Climate-Related Financial Disclosures (TCFD) reporting
- Responding to vulnerable customers.

Why is it significant?

South West Water provides essential services in the areas it operates and is one of the higher profile companies in the South West. There is an increasing focus on how large companies’ impact upon the environment and society, with particular focus on their corporate governance.

South West Water aims to demonstrate continual improvement in each of these areas and has committed to participating in the Government’s ‘Green Recovery’ scheme supporting employment and the environment following the impacts upon the economy of Covid-19. As part of this South West Water is also planning to introduce a new commitment in respect of energy usage. Our reporting in respect of TCFD requirements and our Net Zero plan is continually evolving.

Customers and many other stakeholders, including investors and regulators, are showing an increasing interest in the ESG performance of South West Water and the Pennon Group. ESG reporting in the Group and Company Annual Report has increased in recent years and South West Water will provide expanded greenhouse gas reporting data in its Annual Performance Report ahead of the requirement to do so.

The Company, as part of the Pennon Group, has also published Gender Pay Gap information in line with its normal timetable, despite temporary relaxations in timetables by the Government in recent years.

Specific assurance plan

Annual reporting (whether South West Water or Pennon reporting). This audit programme will be expanded this year to include additional focus on the greenhouse gas information South West Water is committing to publish in its Annual Performance Report (even though this is ahead of the required deadline).

We continue to review assurance performed in line with our Integrated Assurance Framework in evolving areas such as TCFD and Net Zero reporting.

Further assurance work is performed on other submissions, such as Gender Pay Gap and CEO pay gap reporting, by the 2nd line Risk and Compliance function.

Integrated assurance framework elements used

1st line

- Full internal verification exercise on data and statements made in annual reporting

2nd line

- Extensive customer engagement to establish priorities as part of business planning
- Risk and Compliance audit (including Gender Pay Gap and CEO pay gap)

3rd line

- Technical audit of ESG reporting (including voluntary greenhouse gas reporting)

Significant areas for assurance continued

Ongoing data reporting

9. The Government £50 contribution

What is the key data published/submitted?

- Data utilised in determining which customers are eligible for the Government’s £50 contribution and data submitted to Defra in proceeding with the payments.

Why is it significant?

Eligible customers in the South West Water supply area have been receiving an annual £50 contribution towards their bill from central UK Government since April 2013. South West Water receives the contribution from the Government and the contribution is directly passed onto customers by South West Water in the form of a £50 discount on customers’ bills (pro-rated for bills relating to periods of less than a year).

The scheme will continue during 2022/23. South West Water receives no financial benefit from the payment and it is important that customers and Government can have confidence that the whole reduction reaches customers and that the contribution is received only by those who are eligible.

Specific assurance plan

The £50 contribution is automatically applied to all domestic customer bills within our billing system (this is pro-rated, where bills reflect a period of less than a year).

At the commencement of the £50 contribution scheme, South West Water performed a review of all customers’ account classifications (as domestic or business) to ensure that everyone entitled to receive the contribution did so and equally, so that the Government Contribution is only received by those customers the Government has defined as eligible.

South West Water’s domestic retail function has a specific compliance team overseeing the billing system and matters relating to Customer Service. The Pennon Group Internal Audit also perform a cyclical annual audit of our billing systems.

South West Water and the Department for Environment, Food and Rural Affairs (DEFRA) have also engaged PwC to perform a quarterly audit of the scheme. This audit includes PwC reviewing a sample of payments made to ensure that they have been correctly applied and that the classification of accounts within South West Water systems remains appropriate.

Note: PwC also perform statutory audit work in a fellow-group subsidiary, and both the Audit Committee and PwC have confirmed that there is no conflict of interest).

Integrated assurance framework elements used

1st line

- Management review and oversight of process

2nd line

- Domestic retail Compliance team review

3rd line

- Pennon Group Internal Audit of South West Water’s billing systems
- Quarterly audit performed by PwC of the Government £50 Contribution process

Significant areas for assurance continued

Data security

10. Data protection and security

What is the key data published/submitted?

- This significant area for assurance cuts across the business and key data which is important to be protected and kept securely. It also covers potential risks to the integrity of data we publish and submit due to cyber risks.

Why is it significant?

Various reports continue to indicate that attempts to commit cybercrime are increasing. South West Water maintains residential customer details as well as some data in respect of businesses to which it acts as the wholesale water supplier.

Following high-profile incidents with other companies, customers are increasingly aware of and interested in risks to their data.

It is also important for South West Water to maintain the security of its operational networks to ensure the security of critical national infrastructure, ensuring the continued supply of drinking water as well as treatment of wastewater.

Specific assurance plan

South West Water maintains an Information System with extensive controls to mitigate the risks in respect of data protection and security. The Company has appointed a specific Data Protection Officer as well as maintaining a Data Protection/Security Governance Group.

The corporate IT system is certified to the international standard ISO 27001 – Information Security Management, and there is a dedicated Information Security team who oversee mitigations and controls that are in place as part of the system. A programme on internal and external audit is performed on the system and controls.

There is a Company wide Information Security policy and the Information Security team have provided briefings to other departments to ensure the culture supports the objectives of data protection and security. The Company conducts regular penetration testing to test the security of the system.

In respect of the operational network, South West Water has performed extensive work in line with the Network and Information Security (NIS) directive, including the completion of audits performed by an external specialist and Group Internal audit. South West Water also engages annual external auditors under the Security and Emergency Measures Directive (SEMD).

Integrated assurance framework elements used

1st line

- Dedicated data protection officer
- Data Protection/Security Governance Group
- Information Security Policy

2nd line

- Internal audit in line with ISO 27001
- Penetration testing

3rd line

- Group Internal Audit (including specific Information Security audits)
- External audits in line with the NIS Directive and SEMD

Continual improvement

South West Water seeks to continually improve in all areas of its operations. All of the performance commitments within the 2020-25 business plan are aimed at improving performance across the period or for continued excellent performance where high levels are already achieved. These performance commitments are all in customer priority areas.

Wherever possible South West Water uses the results of assurance work performed to drive continual improvement and actively seeks the opinions of internal and external assurance providers concerning improvements that can be made.

Continual improvement is also a core concept of the ISO accreditations and certifications. South West Water has currently chosen to adopt and has achieved accreditation/certification against the following standards:

- ISO 9001:2015 – Quality Management Systems
- ISO 14001:2015 – Environmental Management Systems
- ISO 17025:2017 – Testing and Calibration Laboratories
- ISO 27001:2013 – Information Security Management
- ISO 50001:2011 – Energy Management Systems
- ISO 55001:2014 – Asset Management.

These systems comprise sets of policies and procedures to ensure that South West Water:

- meets customer and stakeholder requirements such as the identified performance commitments which are customer priorities (ISO 9001:2015)
- effectively handles environmental issues mitigating the Company’s impact on the environment (ISO 14001:2015)
- competently obtains samples and through the laboratories generates valid results providing confidence in South West Water’s quality and compliance data (ISO 17025:2017)
- systematically manages its sensitive data, ensures business continuity and reduces the likelihood and impact of a security breach (ISO 27001:2013)
- delivers best practices in its management of energy (ISO 50001:2011)
- has systems in place to manage the lifecycle of assets effectively.

The ISO standards are audited under a comprehensive programme of internal audit and a regular external audit provided by SGS, an accredited ISO certifying company.

South West Water’s operations are also subject to cyclical risk based internal audits performed by the independent Pennon Group Internal Audit function, reporting to the Audit Committee.

Following a significant period of external assurance activity South West Water has an open dialogue with the assurance providers to review the activity, to confirm its appropriateness and to seek ways of continually improving the approach and processes for future assurance.

Bristol Water integration

Prior to its merger into South West Water, Bristol Water held ISO 9001:2015 – Quality Management Systems. During 2023/24, as systems and processes across South West Water, including in the Bristol Water area, continue to be reviewed, we will ensure that this standard continues to be held across all areas.

The scope of other the other standards held by South West Water is being reviewed with plans being developed to ensure any gaps in the Bristol Water area are addressed to ensure standards apply across all areas of the Company and are effectively implemented as soon as is practicable.



Accredited to ISO/IEC 17025:2017

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