



# Data Assurance Summary

Annual Performance Reporting  
2021–22

from  
**Southern  
Water** 

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# Introduction

This document sets out the scope and results of our assurance activities for reporting our performance in 2021–22. It should be read in conjunction with our Annual Report and Financial Statements 2021–22 and our Annual Performance Report 2021–22, which provide full details of our performance during the year.

This document is one of three documents relating to assurance that we publish during the year as part of our annual reporting for customers, stakeholders and regulators:

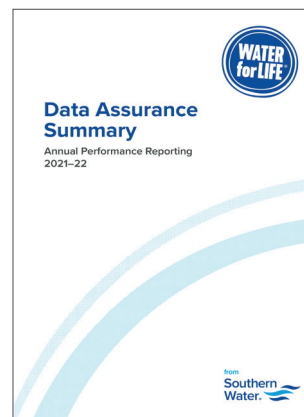
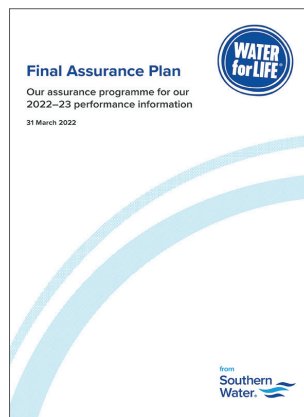
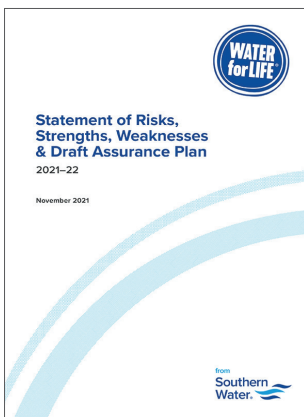
- Data Assurance Summary (in July in parallel with our Annual Performance Report)
- Statement of Risks, Strengths and Weaknesses and Draft Assurance Plan for consultation (published in November)
- Final Assurance Plan (March) which takes on Board comments from the consultation on the Statement of Risks, Strengths and Weaknesses and Draft Assurance Plan

All three documents focus on the quality of our information reporting and governance. They can be found at [southernwater.co.uk/our-reports](https://southernwater.co.uk/our-reports). We take full responsibility for the information we publish on our performance. Through the process we seek to provide confidence to customers and stakeholders through a transparent approach to data assurance. This assurance provides confidence in our reported performance and the delivery of promises made in our 2020–25 business plan.

Whilst assurance is rarely able to provide absolute certainty over the quality of reported information, we aim for the assurance that we perform and commission to provide our internal and external stakeholders with sufficient comfort over the robustness and quality of the information that we report.

The assurance activity we undertake around the information that we provide is one of the critical elements we have put in place to build and secure the trust and confidence of our regulators, stakeholders and customers.

Our technical assurance framework agreement in place for our five-year Business Plan period (AMP7) allows us to appoint the most suitable assurance partners to different technical assurance projects. KPMG and Jacobs are now completing their second year in this role.



# Summary of opinion

We are pleased that internal and external assurance processes did not identify any material issues in the data reported or the processes and controls underpinning our Annual Report and Financial Statements and our Annual Performance Reporting in 2021–22. Both our financial auditor, Deloitte

LLP (Deloitte) and our technical assurer, KPMG, have provided independent opinions which we have published. In line with the Final Assurance Plan, KPMG, as our independent non-financial assurer, completed the limited assurance (under ISAE (UK) 3000) of selected Performance Commitments (PCs) and Outcome Delivery Incentives (ODIs) The independent opinion of our technical assurer can be found in Section 3 of the Annual Performance Report and in line with Ofwat's RAG 3.12, the remaining regulatory tables from the Annual Performance Report are published at [southernwater.co.uk/our-reports](https://southernwater.co.uk/our-reports).

2021–22 is the second year working with KPMG as our technical assurance provider as well as the second year of AMP7 (the business plan period for 2020–25).

# Context

## Regulatory background

We have now completed the second year of the 2020-2025 five-year business plan. We continue to work on delivering promises and performance commitments we made to our customers. In addition to ensuring our performance data is transparent and accurate, we also seek to ensure customers and stakeholders can access and understand relevant information.

In March 2022 Ofwat published their latest information notice IN 22/01 around their expectations for annual performance reporting 2021–22. Alongside their 2021–22 Annual Performance Reviews, Ofwat expect companies to provide a risk and compliance statement, appropriately signed off, in which the board clearly confirms that the company:

- considers that it has full understanding of, and is meeting, all its relevant statutory, licence and

regulatory obligations and has taken steps to understand and meet customer expectations;

- has satisfied itself that it has sufficient processes and internal systems of control to fully meet its obligations; and
- has appropriate systems and processes in place to allow it to identify, manage, mitigate and review its risks. Where the company considers it is unable to provide such a statement it should explain why it is unable to do so.

The notice also included a number of data requests to be submitted alongside the annual performance report; however these are not subject to Board Assurance.

We publish our Data Assurance Summary as a matter of good practice. There is no regulatory requirement for us to do so. However, we have continued to do so in accordance with the requirements previously set out by Ofwat (Table 1).

**Table 1 – Our minimum assurance standards**

Activity	Requirement	Comment
Engagement on risks, strengths and weaknesses exercise	Companies should carry out an exercise each year to consider these aspects in order to target areas to improve. This should consider both data assurance and how companies provide assurance to customers more generally.	Southern Water maintains ongoing dialogue with its customers and stakeholders. Outcomes from these discussions are considered when pulling these documents together. We have had specific input from our Water Futures 2050 (a young person's group) and our Water Futures 2030 (a new household customer panel) and the Environment Agency around our work on becoming more transparent about our environmental performance.
Publish risks, strengths and weaknesses statement	Companies should complete and publish statements on their risks, strengths and weaknesses exercise. All statements should be published before 30 November each year.	In line with previous years this was published and available on our website on 30 November 2021.
Publish draft assurance plans	Companies need to complete the risks, strengths and weaknesses exercise before they publish draft assurance plans. The Draft Assurance Plan should include any areas that are targeted based on this exercise.	In line with previous years this was published on our website on 30 November 2021.
Engagement on assurance plans	Companies should proactively engage with stakeholders, giving them the opportunity to provide comments on draft assurance plans.	Our Draft Assurance Plan included details of how to respond to the document. We proactively sought responses from key stakeholders. The responses we received were incorporated into our Final Assurance Plan.
Publish final assurance plans	Companies publish final assurance plans, providing responses to any comments they have received.	In line with previous years this was published and available on our website by 31 March 2022.
Other requirements	Companies should provide: <ul style="list-style-type: none"> <li>• transparency on the audit procedures they have put in place in relation to data assurance; and</li> <li>• a summary of the outcome of the data assurance that has been carried out.</li> </ul>	We publish this document on our website each year. This will be published alongside our Annual Performance report by 15 July 2022.

## Licence of Appointment Review, Condition P assurance and Board Assurance Statement

In January 2022 we completed an assessment of compliance with our company Licence of Appointment. The review provides a key-evidence base and additional assurance for our Board Assurance Statement, our Ring-Fenced Certificate (required under Condition P of our Licence of Appointment), and the assurance requirements of the undertakings agreed with Ofwat in 2019 in connection with historical misreporting of our wastewater performance (our Section 19 Ofwat undertakings (see below)).

Overall the assessment found that the business has in place processes and evidence to demonstrate compliance with the Licence. Our maturity assessment is that our compliance with the terms of Licence of Appointment is managed and controlled pending the conclusion of one outstanding action. Overall, the business has in place processes and evidence to demonstrate compliance with the Licence for 18 out of 19 licence conditions.

At the time of the assurance only one Condition (Condition D – New Connections) needed attention to demonstrate full compliance. There is an outstanding process improvement required to how we communicate with Thames Water on new connections to mirror processes in place for informing Water Only Companies. Activity to complete this improvement is underway.

In order to meet the Licence Condition P Certificate requirements of the Ofwat Licence of Appointment and the Section 19 undertakings, the Southern Water Board needs to be able to clearly evidence the level of diligent enquiry that the board has undertaken, to ensure that it is able to demonstrate that the company will have sufficient:

- financial resources and facilities;
- management resources;
- systems of planning and internal control.

The Southern Water Board signs off Condition P assurance statements. These enable the Board to clearly demonstrate it has discharged its responsibilities and has made diligent enquiry into the principal risks facing both the wider business and the wastewater business (to support the Ofwat Section 19 undertakings).

The Condition P certification process was subject to external review of Assurance Statements from our external auditor Deloitte LLP. The assurance:

- considered the Board assurance statements;
- reviewed the evidence packs and diligent enquiry statements that support the Board assurance statements;
- reviewed Board papers and minutes around the Condition P certificates;

- involved questioning, including Board members, around the quality of the evidence supporting the board statements;
- judged the above against the overall requirements of the Certificates and the undertakings requirement; and
- provided a report and opinion to present its findings to Ofwat as part of the annual submission.

The external assurance to support the discharging of our Condition P obligations also acts as a key evidence for our Board Assurance Statement on the accuracy and completeness of data. Whilst not specifically assured by independent assurers, the Board Assurance Statement draws from evidence that has been provided by our external auditors and our technical assurers.

## Wastewater investigations

As reported Ofwat undertook an investigation between 2017 and 2019 into our wastewater reporting that resulted in enforcement action being taken against us. This led to a decision to impose a financial penalty of £3 million. In addition, we agreed to make significant customer bill rebates, totalling £122.9 million (in 2017–18 prices), between 2020 and 2025. On 8 October 2019 we signed formal Undertakings pursuant to Section 19 (S19) of the Water Industry Act 1991 relating to the numerous changes we have put in place, and are putting in place, to ensure that the issues identified in the investigation have been stopped and cannot be repeated.

The Undertakings contain a wide range of corrective actions and interventions across seven themes:

- A. Customer redress measures;
- B. Technical review of wastewater treatment works;
- C. Organisational compliance process measures;
- D. Organisational cultural change measures;
- E. Ensuring transparency;
- F. Condition P certificate assurance undertaking and
- G. Reporting on compliance with the undertakings.

We continue to make progress on all the Undertakings, with some of them now substantially complete. Our focus now moves to embedding the improvements and monitoring the effectiveness of that embedment. We have reduced our wastewater charges to existing customers from April 2020 and have made payments to eligible former customers as part of our customer redress measures in Undertaking A. These have been delivered and were subject to external assurance submitted to Ofwat on 8 February 2022 as part of our progress updates to Ofwat.

Compliance with the Section 19 Undertakings is subject to a formal assurance regime which is reported to our Board and then to Ofwat on a regular basis. In our February 2022 update to Ofwat we were able to report that the actions arising to ensure compliance have either been fulfilled or are on track to be fulfilled within the relevant time frame in the five-year period of the undertakings. This assessment was supported by independent third-party assurance.

On 18 November 2021 the Environment Agency and Ofwat announced that they had launched a joint investigation into the operation of wastewater treatment works across our industry. The investigation looked into all water and sewerage companies, and more than 2,000 treatment works around the country. We continue to be open and transparent and are committed to working with Ofwat and the Environment Agency constructively throughout the course of the investigation.

In March 2022 Ofwat announced that, following its assessment of the submissions, five water companies were being considered for enforcement cases. Southern Water was not one of these companies. Ofwat continues to monitor Southern Water's compliance in this area as part of the S19 Undertakings mentioned above.

Our work to strengthen the management of permit and flow compliance has been a key focus for the company and is a key tenet of our Section 19 undertakings. We have been working hard since 2017 to strengthen our processes to ensure flow compliance, identifying and resolving permit compliance issues on our sites.

This has been through our focused work as part of the Section 19 undertakings, and as part of our 2020–25 flow compliance investment programme. This programme of work was initially scoped out as part of the PR19 business plan process and has been further refined with the addition of enhanced spill reporting data. We now have an extensive 2020–25 investment programme in flow compliance, amounting to over £400million Capex investment.

Our strategic approach to flow management and compliance is now integrated into our Business-as-Usual activities. This includes an integrated approach that encompasses front-line operations, our front-line planning and improvement team, our asset management team, and our second-line environmental quality compliance team all working together to improve flow compliance.

## Environment Agency

Like other wastewater operators, in the normal course of operations we occasionally face investigations by the Environment Agency (EA) regarding wastewater matters following incidents. In addition to those, the company was subject to a detailed investigation regarding breaches at some of our wastewater treatment works during the period 2010–15. In July 2021 we were sentenced and fined following an EA investigation and court case.

Our former Chief Executive, Ian McAulay drove a thorough internal reviews of our wastewater business and mobilised a major transformation programme which continues to deliver change as we address these historic failures.

The Environment Agency is shortly due to release the Environmental Performance Assessment for the 2021 calendar year<sup>1</sup>, in its annual report on the environmental performance of the nine English water and sewerage companies. Our performance for the 2021 reporting year worsened from two star in 2020 to one star in 2021. Our one-star assessment is due to potentially four red metrics; pollution, serious pollutions treatment compliance and our Supply Demand Balance Index (SDBI).

As a company committed to protecting the environment and serving our customers, we were disappointed by our performance but are striving hard to continue to drive improvements.

Although our performance has deteriorated, it is not absolute in all cases. Permit compliance and pollutions having a higher impact. The number of pollutions reported in 2021 improved with a 7% reduction and the number of treatment failures reported in 2021 also decreased from 10 to 7. We remain industry leading in our approach to self-reporting of pollution incidents that is helping improve the transparency of how we identify and act when things go wrong. The evaluation of our WINEP programme delivery has improved to amber compared to the previous year and has been possible due to good collaboration with the EA.

We are disappointed with the increase in significant pollution incidents in 2021 and have responded with improvements to operational control centre to identify more swiftly those incidents with the potential to become significant, enabling a more rapid response. This is already demonstrating improvements in 2022.

<sup>1</sup> EA and DWI reporting year is on a calendar year basis, Ofwat reporting is on a financial year basis



Our Supply Demand Balance Index has been provisionally assessed as red by the Environment Agency.

The challenge of improving bathing water quality seemed impossible 20 years ago. Today, all 83 of our bathing waters meet strict European standards, and 80 are rated as excellent or good and none is poor.

The Environment Agency has recognised that we continue to make good progress in the area of self-reporting of pollution incidents, in particular of discharges, spills and pollutions during storm conditions. We are one of the leaders in the industry in this regard. This is underpinned by detailed analysis of all pollutions and spills as part of improvements implemented over the last four years. This continued good performance and EA feedback is evidence of how embedded our pollution reporting improvements have become. The EA also recognised improvements in pollutions and treatment and overall reduction in risk across the assets. Continuation of work in these areas will support improved future performance.

In 2020 we announced our Pollution Incident Reduction Plan (PIRP), working in partnership with the EA. As part of the plan we have analysed the challenge in detail and developed a detailed set of interventions to resolve our pollution performance issues. The plan sets out the aim to achieve a reduction in pollution incidents to 80 per year by 2025, and zero pollution incidents by 2040. The second year of the PIRP was published online after consultation with the EA, and was assured as part of our previous Final Assurance Plan. Interventions from year two include a continuation of the beneficial activities implemented in year one of the PIRP plus top faults and controls measures identified through exhaustive data analysis that was carried out. The third iteration of the plan is being consulted with the EA and it will be published as soon as we have their feedback and includes a number of interventions including:

- Increased focus on pumping station health checks.
- Extensive cleaning programme across pumping stations and network.
- Control centre transformation and waste network digitalisation.

We also recognise the concern among stakeholders with our abstractions, particularly from those sensitive chalk streams across the South East. We are actively working with government, regulators, Water UK and the water industry to ensure that we learn from others

and share our experiences to ensure the most effective approaches are taken. During the last year we have been able to embed a range of improvements into our abstraction reporting; these have been subject to positive response back from the EA.

We are also committed to assisting the Environment Agency with its ongoing investigation into sampling compliance and reporting issues between 2010 and 2017 (inclusive). As the investigation is ongoing, we are not able to say any more about it at this time.

### Drinking Water Inspectorate

We continue to progress the transformation of our drinking water quality performance. Our Compliance Risk Index (CRI) rose in 2021.

We remain an outlier on this metric compared with the rest of the sector and further improvement is still required. We continue our transformation via very ambitious capital maintenance programmes to date with investment significantly increased from the previous Price Review (PR19), with improvements at strategic surface water works, reservoir cleaning and replacement and targeted mains replacement. Operational improvements are focused on site hygiene, sampling environment improvements, dynamic risk management, grounds maintenance and chemical dosing enhancements. In addition, we are undertaking a programme of independent audits of our laboratory partner and strategic works. Our provisional Event Risk Index (ERI) metric is our best result since 2015 and below the industry average score, driven by our improvements to our incident management process and improved reliability at our sites driven by our investment programme.

We have regular and close working arrangements with the DWI and report frequently on our performance and our transformation action plans including the delivery of the 'HazRev' reviews actions. This includes regular and open liaison with the DWI on our overall approach to providing wholesome drinking water. We have a varied programme of activity helping to improve our information management systems and process, including a risk-based review of monitoring, procedures, and manual intervention involved in all critical information systems. This package of work commenced in 2018, and a programme of asset and IT improvements designed in cooperation with the DWI has now begun and will continue through to 2025. This work is within the scope of our Section 19 Information Management Undertaking (IMU) with the DWI which formalises this element of our programme.



## Engaging our customers and stakeholders

In our 2022 Annual Report we outline our approach to customer and stakeholder engagement in order to create a resilient water future for customers in the South East. Our approach means having the customer at the heart of the organisation through engagement on all our key programmes, continuous dialogue and providing leadership through the support we provide. Over the past eighteen months, we have adjusted our approach to engaging with customers, using digital engagement platforms and online forums to gather insight, which continues to drive our transformation and performance improvement in many areas such as how we engage in our planning, communication and incident management.

We have used innovative approaches such as ‘audience journalism’ where the lead respondent shares key points within their household to feedback insight from whole families and groups of friends. Customer expectations around the reliability of services, the quality of water we supply and the impact our assets have on the environment are a constant theme raised by customers. Ensuring a quick response to issues raised by our stakeholders is also key, whether this is through traditional or digital platforms.

We have also focused on increasing the inclusivity and range of continuous customer insight programmes – launching Water Futures 2050 (our young persons’ group) and Water Futures 2030 (our household customer panel) and working with harder to reach audiences, which provide a central hub for members to challenge our strategic plans. These forums are providing a direct link into our leadership teams to tell us what matters most to our customers. These groups enable us to have direct feedback from customers into areas such as our next five-year Business Plan (2025–30), our Water Resources Management Plan (WRMP) and Drainage and Wastewater Management Plan (DWMP).

We continue to work collaboratively with other water companies and our regulators across the South East on future resource options and behaviour change. We also worked with Water Resources South East – an alliance of the six water companies in our region – to share data and gain a more complete picture of the situation in the South East. Meanwhile, we have researched how customers reacted to solutions by water companies across the UK.

Being open, honest and transparent is key to building and maintaining trust and legitimacy. As well as reporting openly, this means setting out commitments to our stakeholders and delivering on them. True transparency – for example, through Beachbuoy or through high levels of self-reporting of pollution events – will raise customers’ visibility of what we are doing to address the issues we face. As a result, we are working hard to provide additional communications collateral to help our customers understand the issues more clearly.

## Our Statement of Risks, Strengths and Weaknesses

In November 2021 we published a written consultation on our Statement of Risks, Strengths and Weaknesses and a Draft Assurance Plan for 2022–23 which considered our customers’ and stakeholders’ views, along with our own internal risk assessment. Our assurance plan set out how we proposed to respond to the risks we identified. We asked for our stakeholders’ views about our proposals. The responses we received during the consultation were used to shape our Final Assurance Plan for 2022–23, which was published in March 2022 on our website [southernwater.co.uk/our-reports](https://www.southernwater.co.uk/our-reports).

The Statement highlighted the areas of reporting that have the most significance or are of greatest risk to customers. For these areas, we put in place independent external assurance as part of our assurance plans. For more details see Appendix 1.

# Our approach to assurance

Following past failings in the quality of our reporting to our regulators, we continue to embed our programme of improvements to ensure our regulators and other stakeholders can trust the data that we report. These improvements have been led by our Risk and Compliance directorate which is ensuring compliance reporting to our regulators is subject to sustained internal review and assurance.

In our 2022–23 Final Assurance Plan published in March 2022, we detailed our approach to assurance in relation to our performance information and acknowledged the importance of accurate information in building trust and confidence.

At Southern Water we have adopted the ‘three lines of defence’ framework for our reporting governance and assurance activity (Appendix 2). This helps to assure performance information by applying multiple levels of control.

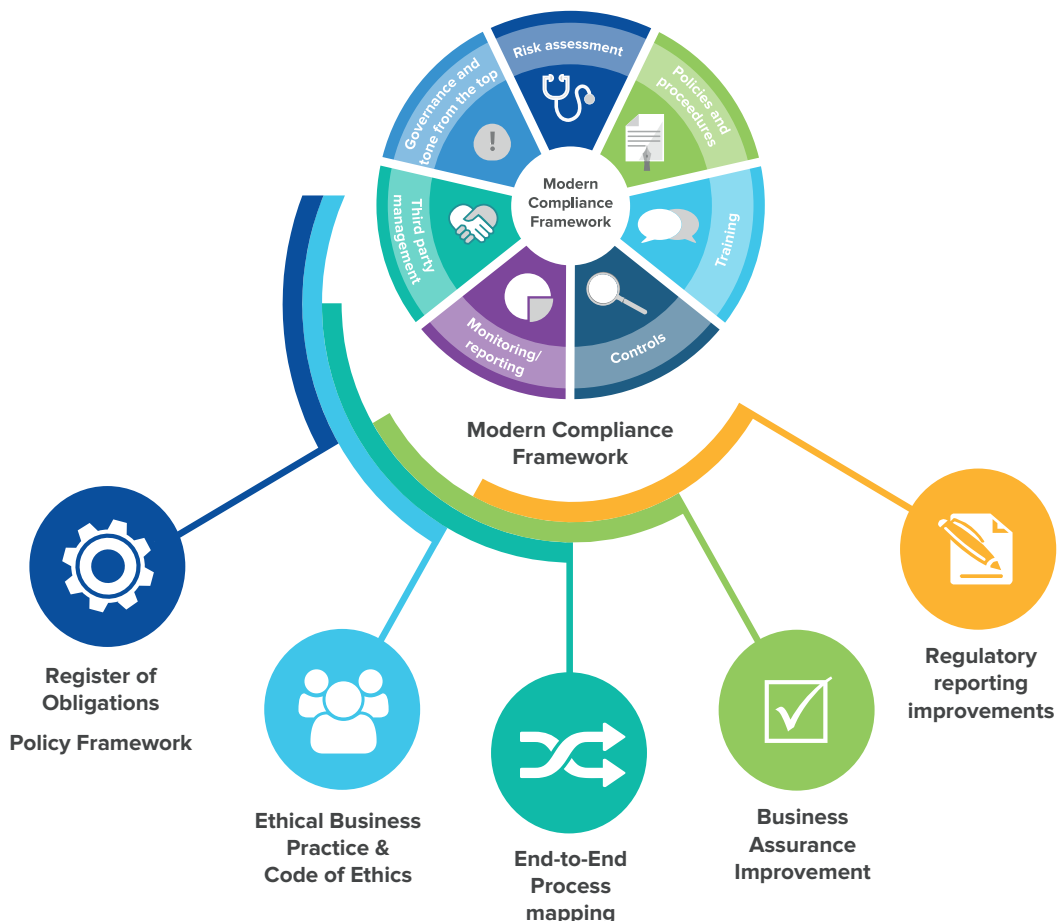
We apply internal controls and have improved processes in place to mitigate the risk of supplying incorrect or inaccurate information on all our non-financial regulatory reporting. Appendix 2 describes the activities that are being undertaken by each line of defence. Ultimately, all assurance activity has oversight from the Board and Audit Committee.

The Audit Committee monitors the assurance over the integrity of our non-financial information reported by us in fulfilment of our regulatory, legal and environmental obligations. This includes information required by Ofwat, the DWI and the EA. The assurance plans are approved by the Audit Committee, which is responsible for overseeing and challenging the effectiveness of our approach.

Southern Water is committed to driving structural and cultural change to support the development of a modern, transparent and ethical compliance framework. In our Final Assurance Plan we highlighted the ongoing activity and improvements we have made in our performance reporting under our Modern Compliance Framework (see Figure 1). Over the past five years, we have continued to strengthen our performance monitoring capability which underpins the completeness and accuracy of our performance data and provides more confidence in the reporting we publish. This leads to improved assurance with fewer issues being identified and increased trust and confidence in our data.

In our Final Assurance Plan we also highlighted activity we have undertaken in 2021–22 to improve the quality of our regulatory reporting.

Figure 1 – Performance Improvement under our Modern Compliance Framework



## Regulatory reporting embedment strategy and process maturity

We are committed to defining a consistent approach across all assurance activities focusing on maturing and improving our internal controls environment. A key area of this work is its application to regulatory reporting. By developing this we aim to establish a single methodology to drive continuous improvement in line with the company's values of Succeeding Together, Doing the Right Thing and Always Improving.

We strive to ensure the implementation and embedment of improved processes within teams operating across the company. This is supported by our commitment to the culture change and development of the Modern Compliance Framework (MCF) with our goal to create a work environment where following processes and associated controls becomes the norm and part of Business as Usual.

The last year is the completion of our second year-end assurance processes since the introduction of the new suite of processes to support our Ofwat non-financial performance information – Ofwat Compliance Framework (OCF). The outputs and recommendations from the KPMG technical assurance of this process have demonstrated continued improvements in business processes, however, we continue to see some varied levels of maturity across the business as a whole. This ranges from processes with fully embedded controls to processes that are still in development, and where the required controls are being improved and embedded to resolve assurance findings. This has been observed by our second line assurance teams and the KPMG technical assurers and highlights the need to ensure we have an integrated approach to process improvement across teams for all our regulatory reporting. As part of the end-of-year assurance programme, a number of priority areas for further improvement have been identified.

We carried out a mid-year assurance of our key reporting to Ofwat. This was shared with our November 2021 Audit Committee and set the scene for our preparations for end of year Ofwat reporting.

Our approach combines internal and external resource to support the risk-based programme of assurance. We have also worked to integrate our approach to reporting process improvement and assurance. These included:

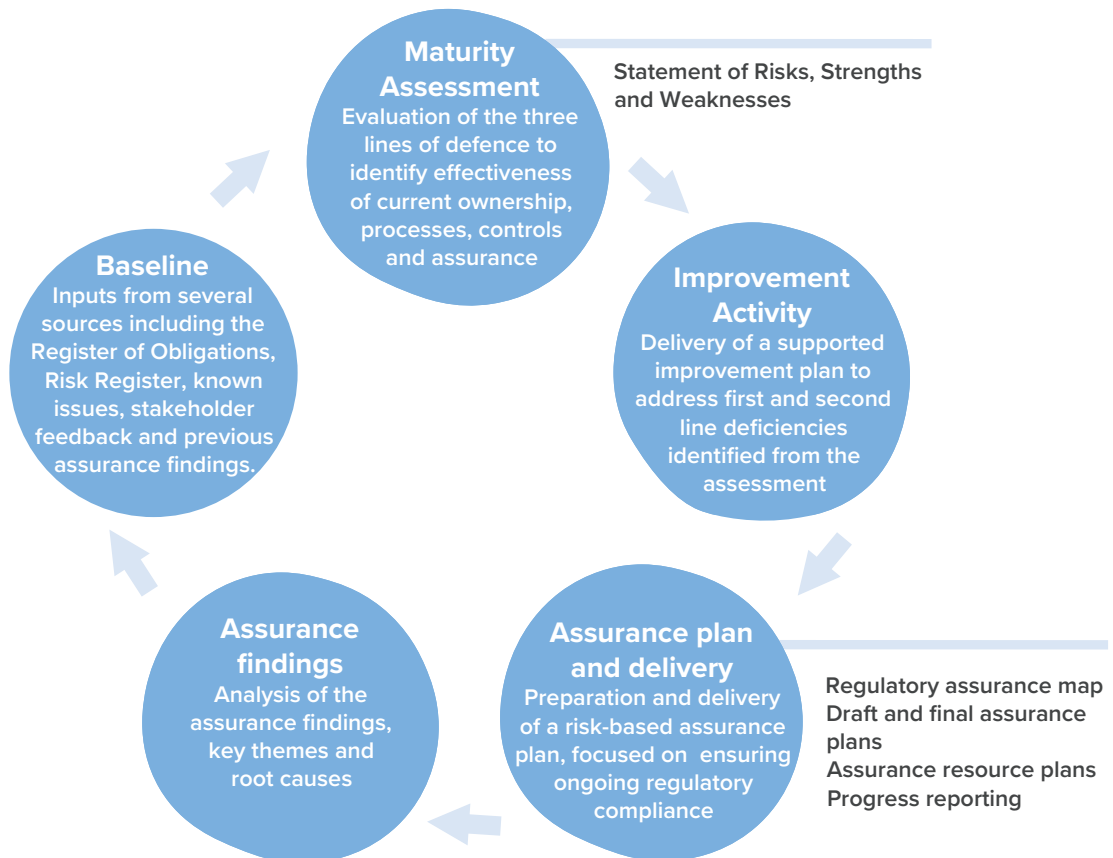
- a single approach to reporting process improvement and assurance across all of our regulators. We had different approaches for Ofwat, EA and DWI;
- move to a proactive programme of regulatory assurance; and
- support the delivery of the new approach to process improvement and assurance by combining internal and external resource to support the risk-based programme of assurance including:
  - internal teams focusing on process and control improvements across first and second-line teams;
  - internal teams leading end to end process improvement and controls in technical areas supported by external assurance providers where internal teams require additional support; and
  - external assurance to carry out risk-based assurance of our end-of-year reporting to all regulators and provide us with an assurance opinion on the outputs.

This delivers a risk-based approach to assurance planning that delivers core assurance work required by our regulators and proactively targets assurance at areas of higher risk and emerging areas of risk. The approach includes continuous improvement taking inputs from a number of sources. It includes an assessment of the current level of maturity of our processes and controls against our three lines of defence, assesses inherent risk and identifies required

improvements. Each time some work is completed, the assessment can be updated to understand future assurance requirements.

This moves us from delivering reactive assurance to following a prioritised, risk-focused regulatory assurance plan that will underpin our annual plan of assurance and improvement activity. An outline of this approach is shown in Figure 2.

Figure 2 – Continuous improvement approach to assurance planning



# Our 2021–22 assurance

## Assurance overview

In the publication of this document we seek to be transparent about our performance, and our processes, by publishing accurate, timely, stakeholder-friendly information. We agree that it is important that we continue to review what information our customers and other stakeholders want and need. We know we are accountable for the quality and transparency of the information we provide on our performance.

Ofwat require us to adopt a proportionate and transparent approach to the data assurance we carry out to give confidence to you, our customers and stakeholders in the information we publish.

Our objective is to provide credible assurance about our ability to deliver, monitor and report performance so that our stakeholders will have trust and confidence in us.

## Assurance of our 2021–22 annual reporting

Our annual reporting is the primary way that we publish our annual performance information, and it is made available publicly to all stakeholders. It includes our:

- Statutory accounts – audited separately by Deloitte (Annual Report and Financial Statements)
- Annual performance and how this measures against our commitments (Annual Performance Report)

For 2021–22 Deloitte has audited sections 1 and 2 of the Annual Performance Report according to Ofwat's scope of work and audit requirements. Deloitte also reviewed the Long-Term Viability Statement as part of its year-end statutory audit. It carried out its audit and reported its opinion and findings to the Audit Committee. It provided an unqualified audit opinion that can be found in our Annual Report. In addition, Deloitte is undertaking assurance over our Condition P statements in line with guidance provided by Ofwat that this is completed by our external auditor.

## Assurance of reporting to other regulators

### Drinking Water Inspectorate (DWI) reporting

As in previous years we have carried out comprehensive assurance on the data quality and accuracy of the inputs to the water quality sampling programme and the outputs for the annual return submitted to DWI. This data is a key component to the delivery of comprehensive water quality monitoring and includes internal assurance on the following inputs:

- Water supply zones
- Volumes into supply
- Asset list
- Process flags and source water

The outputs of the sampling programme were checked to ensure that:

- All assets (water supply works, water supply reservoirs and break pressure tanks) and water supply zones are included.
- And that the treated and raw water information tables (annual details, site supply, site details and raw water) that are sent to DWI accurately reflect the relevant inputs.

### Environment Agency (EA) reporting

We provide a significant amount of data to the Environment Agency about the performance of our assets, our abstraction and management of water and any wastewater or sewage discharges we make into rivers, streams and coastal waters. We are committed to transparent reporting of high-quality data that can be trusted by our customers, stakeholders and regulators.

During 2021–22, assurance has been undertaken by our teams within Southern Water across a number of processes in the following areas for the EA:

- Storm and Emergency Overflow Spills
- Daily flows
- Programming of our final effluent sampling
- Environmental Performance Assessment
- Annual return for abstraction licencing
- Groundwater and Final Effluent monitoring
- Supply Demand Balance Index
- Pollution Incident Reduction Plan (PIRP).

## External assurance of non-financial reporting

We have engaged KPMG to undertake limited assurance (under ISAE (UK) 3000) for selected non-financial information (for the duration of our five-year business plan period 2020–25). For the 2021–22 reporting year, non-financial information was assured for selected Performance Commitments (PCs) and Outcome Delivery Incentives (ODIs), focusing on checks undertaken for completeness, accuracy and validity of the underlying data. KPMG’s limited opinion can be found in Section 3 of the Annual Performance Report. Building on recent years, we continue to improve our approach to data assurance; improvements are ongoing, and it is an area of significant attention from the business. This year’s assurance work identified improvements in the non-financial performance data, in particular:

- a continuing positive cultural shift in relation to engagement, ownership and accountability for regulatory reporting risks.
- the timely provision of information, including data sharing and effective escalation of queries and issues.
- an increase in key metrics utilising technology and semi-automated data validation enhancements to produce reliable data.
- increased quality of internal documentation and increased focus on internal controls.

KPMG and our in-house second line assurance team also identified areas with scope for further improvement in the processes and operation of controls which reduce risk of error. Examples of where we know we have reporting enhancements to embed include:

- Developer services – non-financial information
- Leakage and the Water Balance
- Scheme delivery
- Wastewater network incidents

The issues identified during year-end assurance will be a key focus for follow-up and improvement in 2022–23. Whilst we have made progress in some areas, we need to continue to work to embed changes throughout the organisation. In addition we are making data assurance a continuous activity, rather than just an end-of-year process.

## Significant areas of assurance

### 1 – Performance commitments

<p><b>Why is it significant?</b></p>	<p>We believe customers and other stakeholders should be able to trust our reporting of our non-financial performance information and committed to obtaining third-party assurance over this information throughout this business plan period. We have completed the second year of delivery of our 2020–25 business plan; <b>limited</b> assurance under ISAE (UK) 3000 is undertaken on a risk assessed basis, provided by KPMG as our technical assurer.</p> <p>Reporting of our <b>Business Plan 2020–25</b> Performance Commitments (PCs) is supported by the Ofwat Compliance Framework (OCF) which explains how the data reported to Ofwat in the Annual Performance Report (APR) are collated, the risks associated with the collection of the data and the controls that are operated to mitigate these risks.</p> <p>Our non-financial assurers (KPMG) highlighted the continued improvements in our Ofwat reporting processes following their 2020–21 Technical Audits as well as areas where further improvements could be made. To support this continued improvement, mid-year assurance of our Ofwat regulatory reporting was included in our Final Assurance Plan and has been carried out by the Southern Water Risk and Assurance team.</p>
<p><b>Outline assurance process</b></p>	<p>The level and extent of the assurance applied to each PC is determined by a risk assessment that considers the likelihood of data misstatement, the impact associated with the data and the outcomes of previous assurance activity. For 2021–22 we undertook an internal mid-year assurance review of 11 critical and high-risk processes. This review built on the 2019 mid-year assurance review of first line controls completed by our previous non-financial assurers (PwC), and also considered feedback from the year-end reviews.</p> <p>At year-end all critical and high-risk performance commitments (as defined by management) are subject to limited assurance under ISAE (UK) 3000 by our independent technical assurer KPMG with medium and lower risk areas assured internally by our Risk and Assurance team. The focus of the internal assurance is to check that the data provided is accurate and aligned to regulatory requirements. As part of the assurance process, risks and controls have been assessed for their effectiveness.</p>

#### Assurance results

##### Mid-year

The 2021 mid-year assurance review assessed the maturity of key first line controls. This approach was consistent with that followed by PwC in 2019 and feedback provided by KPMG at 2020–21 (RC21) year-end.

Our review identified that six of eleven processes assessed were less mature; all had either changed ownership or were new for the 2020–25 Business Plan. A two-year improvement plan has been defined to support the business increase maturity over their reporting process risks and controls and aims to ensure that reliable, accurate and complete regulatory data can be produced efficiently, across all first line teams throughout the year, reducing reliance on second line assurance and the year-end checks and controls.

##### Year-end

KPMG has issued an unqualified limited assurance ISAE (UK) 3000 opinion over our PCs in Section 3 of our Annual Performance Report. In addition KPMG carried out a separate review of processes related to Developer Services.

##### Good practices:

KPMG noted that that management has continued to embed accountability and ownership of key processes surrounding the non-financial information within the APR. In particular, Promise and Process Owners were engaged with our assurance process. The Risk and Assurance team provided an effective facilitation role in our assurance process. Specifically:

- positive progress made across the board, with increased stakeholder engagement, increased quality of internal documentation and focus on first line controls.
- there were no material misstatements in relation to higher profile/risk performance commitments, in particular wastewater treatment works compliance, pollution incidents and leakage.
- co-ordination by the Risk and Assurance team of Microsoft Teams meetings, data sharing and escalation of queries/issues has worked effectively. Detailed plans with agreed deadlines for OCF reports and priority metrics will again need to be in place in advance of our planning for the year 3 assurance cycle.
- overall the business was better prepared for the assurance process.

As the company continues on its journey focused on the quality of its reporting, the approach to assurance will be able to focus and start relying more on the effective design and operation of the control environment (which will help to reduce the volume of substantive testing required).



## 1 – Performance Commitments (continued)

### Assurance results

#### Themes for improvement

Overall, quality of supporting information increased significantly in the current year. Recommended improvements include addressing bandwidth of some key individuals and reduction in the reliance on manual data processes. The common theme across all areas is the need to maintain engagement from the business. High quality process documentation, clear methodologies and an efficient/timely process around data production is key to reporting complete and accurate non-financial information.

#### Process documentation

Although control focus continues to increase across the business, there are areas where improvements are needed in documentation of the controls to evidence them taking place.

To further improve the quality of the process documentation, more detail is required around key regulatory definitions and SWS's interpretation of these.

#### Methodology

The quality of process documents had improved. Recommendations to ensure further improvements were associated with changes in methodology in process documents being captured to sufficient level of detail.

#### Process improvements

There were some delays in provision of data supporting a small number of areas which were new for management in AMP7 (2020–25) caused largely by a highly manual data extraction and collation process. We are working to increase the extent to which data processes can be automated to reduce the need of manual interventions.

#### Other improvements

Across the board we are improving how we understand, assess and manage controls, record assumptions and manage data version control across all our regulatory reporting is being undertaken as part of a two-year improvement plan, largely focused on our first-line teams (i.e. at the point of data production).

## 2 – Ofwat Section 19 undertakings assurance

<p><b>Why is it significant?</b></p>	<p>In June 2019, Ofwat issued a notice to impose a penalty on Southern Water following their s203 investigation which highlighted significant failings relating to the management, operation and performance of Southern Water’s wastewater treatments works (WwTW). As a result, Southern Water has committed to implement a range of financial and non-financial measures (‘the undertakings’) pursuant to Section 19(1)(b) of the Water Industry Act 1991, as well as the implementation of a Wastewater Action Plan. Southern Water is required to report its progress against these undertakings and the Wastewater Action Plan to Ofwat on a half-yearly basis over the period October 2019 to October 2024.</p>
<p><b>Outline assurance process</b></p>	<p>Southern Water has engaged with its technical assurance partners (PwC and KPMG) to deliver assurance over Southern Water’s half-yearly reporting to Ofwat over the progress made in its undertakings and the Wastewater Action Plan.</p> <p>The following undertakings are in the scope of the Section 19 notice and the associated assurance plan over the next five years:</p> <ul style="list-style-type: none"> <li>A. Customer redress measures;</li> <li>B. Technical review of wastewater treatment works;</li> <li>C. Organisational compliance process measures;</li> <li>D. Organisational cultural change measures;</li> <li>E. Ensuring transparency;</li> <li>F. Condition P (previously Condition I) certificate assurance undertaking; and</li> <li>G. Reporting on compliance with the undertakings.</li> </ul>

### Assurance results

#### Condition P assurance (June 2021)

We engaged Deloitte to complete the review of Assurance Statements supporting our Condition P certificate in June 2021. Deloitte found that the Condition P statement was supported by evidence, with the interviewed Board members demonstrating diligent enquiry. During the assurance, Deloitte identified three recommendations which were all addressed prior to the finalisation of the Board statements in June 2021. The assurance report was submitted to Ofwat 08 August 2021.

#### Deep dive four (June 2021) and five (December 2021)

We engaged KPMG to undertake the deep dive four assurance in June 2021 and round five in December 2021. During both of these engagements our assurer focused on undertakings:

- A. Customer Redress Measures;
- B. Technical review of wastewater treatment works;
- C. Organisational compliance process measures
- D. Organisational cultural change measures
- E. Ensuring transparency
- G. Reporting on compliance with the Undertaking

In our both August 2021 and February 2022 update to Ofwat we were able to report that the actions arising to ensure compliance have either been fulfilled or are on track to be fulfilled within the relevant time frame in the five-year period of the Undertakings. Our focus now moves to embedding the improvements and monitoring the effectiveness of that embedment.

Our assurance approach is evolving as we move into the “embedment phase” and continue to incorporate more processes into our business-as-usual procedures. Two separate sets of assessment criteria were used by the external assurer as well as internally to carry out our self-assessment. These two frameworks include one for assessing our progress in fulfilling the actions required to ensure compliance with the Undertakings and one to assess our embedment of new processes into “Business as Usual”.

Both rounds of external assurance highlighted a significant number of effective practices, with embedment being assessed as having been achieved in a number of areas. The assurers also identified some areas for improvement and these recommendations will remain a main focus for the business, and our progress against these will to be reviewed at the next round of external assurance.

As with previous reviews, our external assurance provider had found that we had continued to make progress in meeting the requirements of the Undertakings. The progress had been made with the closure of outstanding issues from previous reviews. The assurer also concluded that they were able to find evidence of embedment in a number of areas and in the areas that were less embedded, we were able to demonstrate progress in moving towards the embedment.

### 3 – Other assurance completed

Significant areas for assurance	Rationale	Assurance activity	Results
<b>Reporting to the DWI and DWI Information Management Undertaking</b>	Southern Water is subject to a S19 Information Management Undertaking (IMU).	All annual data returns provided to the DWI are subject to first line control and the subject of second line assurance.  Second line assurance is undertaken biannually to confirm and track the implementation of the agreed actions included in the IMU. This is also reflected in the IMU Audit strategy that has been submitted to DWI.	Annual assurance on reporting metrics was completed with no material issues identified.  Six-monthly assurance of compliance with IMU identified progress. Assurance recommended changes to governance to ensure enduring oversight of BAU projects.
<b>Annual Report to CCW</b>	CCW is the statutory customer representative body for the water industry. We want to ensure that the information provided to them on a quarterly and annual basis is accurate.	Much of the information provided in the returns comes from our Ofwat Performance Commitments – this data is assured under our annual APR assurance processes (see above).  Where the information falls outside of this, we will undertake second line assurance.	This work was completed on time in July 2021.
<b>Ofwat Operating licence</b>	We have a wide range of obligations to meet as part of our Ofwat licence to operate. We want to ensure that we can demonstrate that our activities as a business align to these requirements.	Second line assurance is undertaken as part of an annual review of our Ofwat Operating Licence.  The review also supports our Condition I annual assurance (as part of the Ofwat Undertakings).	Completed in February 2022.
<b>Improvement Plans and Transformation Action Plans</b>	Our commitment to Ofwat to provide quarterly maturity assessments over the four below-listed action plans was fulfilled in March 2021 and an internal assurance approach was followed in 2021–22 covering the two remaining plans: <ul style="list-style-type: none"><li>• Resilience Action Plan</li><li>• Drainage and Wastewater Management Plan</li></ul>	Resilience Action Plan (RAP): <ul style="list-style-type: none"><li>• Regular internal maturity assessments plus monitoring of plan progress and closure evidence.</li><li>• Rhemed review to ensure that the Plan has been fully integrated with the Enterprise Risk Management &amp; Resilience framework.</li></ul> Drainage & Wastewater Management (DWMP) – regular internal maturity assessments plus, monitoring of plan progress and closure evidence.	Four quarterly maturity assessments have been completed.
<b>Reporting to the EA</b>	Historic and ongoing investigations into our reporting to the EA means that we are under significant scrutiny over the information we provide. A programme of information management improvements is being delivered as part of our ‘Environment+’ programme.	All regulatory reports provided to the EA will be subject to first line controls.  Areas of reporting that have been analysed as higher risk is subject to second line assurance.  Improvements to our spill reporting to the EA was subject to external assurance as part of our Ofwat Undertaking.	Assurance has taken place on Abstraction Annual Return and the Supply Demand Balance Index (SDBI) return prior to the submission deadlines of 29 April 2022 and 20 May 2022 to the EA (complete).  Review of the 2021 Bathing Waters data was undertaken prior to submission on 29 October 2021 (complete).  The 2022 Wastewater Sampling Programme assurance was completed in November with the Urban Wastewater programme was submitted to the EA by our deadline of 30 November 2021 (complete).  WwTW Daily Flow Annual Report, OSM Annual Summary Report and EDM Annual Return (complete).

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### 3 – Other assurance completed – continued

Significant areas for assurance	Rationale	Assurance activity	Results
<b>Themed Review – Pollution incident reduction plan</b>	Our pollution incident reduction plan was published in 2020 setting out how we will achieve a reduction to 80 pollution incidents per year by 2025, and zero pollution incidents by 2040.	We undertake second line assurance over our Pollution Incident Reduction Plan to assess effectiveness of the current plan against meeting our targets. This will be completed on an annual basis.	Assurance has been completed to assess the effectiveness of current plans to deliver targeted reductions in pollution incidents. A series of recommendations were made and addressed in the third iteration of the PIRP.
<b>Drainage and Wastewater Management Plan</b>	We are producing our first DWMP following the approach developed by Water UK, which will establish our long-term approach to improving and maintaining a robust and resilient drainage and wastewater system over the next 25 years and more.	We plan to follow a similar approach as we take to the production of our Water Resources Management Plan (WRMP). Although Water UK have not yet confirmed their assurance requirements or timelines, we will engage legal and technical assurers during 2021 to support our development of the DWMPs.	An internal compliance review of the DWMP against national DWMP framework guidance was completed in February 2022. Our Legal team reviewed the draft DWMP prior to publication on our website for consultation. Assurance requirements have been clarified by regulators and Procurement of an external technical assurer commenced in March 2022 with their work to commence in the Summer 2022 ahead of as part of the consultation over our draft DWMP.
<b>Themed Review – Networks &amp; Information Systems (NIS) Directive</b>	The NIS plan is a delivery commitment to DWI.	We will complete second line assurance over the key deliverables of this plan. Elements of this plan overlap with the DWI IMU which is also subject to second line assurance.	This review focused on assessing the programme of activities within the NIS CAF to identify opportunities to improve the delivery of the plan and reduce the risks associated with cyber security.
<b>Themed Review – Western Area Strategic Solution (Water for Life – Hampshire) – Southern Water led solutions accelerated gate 2 (G2a)</b>	We've committed to working with other water companies to address our water resource issues and have six proposed solutions in scope for development. The work is being overseen by RAPID (Regulators' Alliance for Progressing Infrastructure Development) comprising representatives from Ofwat, EA and DWI. The funding agreement with Ofwat for 2020–25 states we are required to obtain "external assurance of data and approaches supported by Board statement".	The first round of assurance was completed in the summer of 2020 in support of our first submission (accelerated gate 1) to RAPID in September 2020. The remaining five submissions for Gates 1 to 5 will be externally assured ahead of programme completion in Autumn 2024.	Jacobs undertook the technical assurance of our G2a submission which was submitted to RAPID by our deadline of 6 December 2021.
<b>Themed Review – Western Area Strategic Solution (Water for Life – Hampshire) – collaborative solutions with Thames, Wessex and South East standard gate 1 (G1)</b>			Thames to Southern transfer (T2ST) – technical assurance by Jacobs procured by Thames is complete and no material issues identified West Country Sources South (WCSS) – technical assurance by Mott Macdonald procured by Wessex/South East and in progress. Both submissions made to RAPID on time in July 2021.

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### 3 – Other assurance completed – continued

Significant areas for assurance	Rationale	Assurance activity	Results
<b>Drought Plan</b>	We're required to update our Drought Plan every five years as per the Water Industry Act. Technical assurance over our 2022 Drought Plan.	This process will require an assurance of the final plan and the Statement of Response as well as of the revised draft plan if one is produced. The timing of all of these is dependent on the timetable confirmed by Defra and is expected to take place between June and December 2021 with the final plan produced by the end of March 2022.	Legal review was completed by Addleshaw Goddard in September 2021, ahead of submission.
<b>WRSE (Water Resource South East) Regional Plan</b>	Assurance statements are required, using templates provided by WRSE.	These are not board statements but confirmation of the Assurance processes in place over the data provided for regional modelling being undertaken to develop the regional plan.	Jacobs have completed assurance of our input data to the WRSE Regional plan.
<b>Water Company Charges</b>	Ofwat expects that all water companies are transparent about how they set charges and we are expected to comply with all statutory obligations.	Assurance over water company charges is provided by an external assurer.	Technical assurance by KPMG undertaken in November 2021 and January 2022. <sup>2</sup>
<b>Developer Services Charges</b>	These are the charges we make to our developers. This can include charges for connecting to our networks or laying new pipes on development sites. Charges need to be published by end of January and require sign off by our Board.	Assurance over our developer charges is provided by an external assurer.	Assurance undertaken in January 2022. <sup>2</sup>
<b>Carbon Accounting Workbook</b>	This detailed tool calculates our greenhouse gas emissions and other green data. Data is assured externally on an annual basis ahead of publication in our Annual Report, but we feel a more detailed, technical review is required following updates to the workbook.	The reporting processes and calculations are being updated and therefore we will engage an external assurer to ensure our source updated data, methodology and outputs remain accurate.	Technical assurance was completed by our assurance Partner Jacobs in 2021 with no material issues identified.

<sup>2</sup> For the avoidance of doubt, the procedures performed by KPMG do not amount to an audit performed in accordance with any standards applicable to auditing, a review performed in accordance with any standards applicable to reviews or an assurance engagement in accordance with any other assurance standards.

# Appendix 1 – Summary of our Statement of Risks, Strengths and Weaknesses

Our latest risks, strengths and weaknesses report was published in November 2021. It highlighted the areas of reporting that have the most significance or are of greatest risk to customers. For these areas, we will put in place independent external assurance as part of our assurance plans.




In our statement we identified the significant improvements we have already made to the collection, reporting and presentation of our performance information.

Figure 3 – Southern Water 2021–22 risks, strengths and weaknesses

<p><b>Our risks</b></p>	<ul style="list-style-type: none"> <li>• Maintaining high-quality regulatory and statutory reporting in an accurate and timely manner.</li> <li>• Meeting the stringent assurance and reporting requirements for the current five-year business plan, including action plans that we have agreed with our regulators around our business plan.</li> <li>• Continuing to embed effective first and second line assurance across our processes that support regulatory reporting requirements.</li> <li>• Ensuring we respond in an effective and timely manner to feedback from our regulators both on their concerns and new requirements.</li> <li>• Meeting the requirements of Undertakings or other commitments that we have entered into with our regulators.</li> <li>• Ongoing transformation within the business and ensuring the continuity in our reporting arrangements.</li> <li>• Ensuring that the delivery model(s) that we adopt for the commitments we have made are robust.</li> </ul>
<p><b>Our strengths</b></p>	<ul style="list-style-type: none"> <li>• Robust board level governance on our company culture change programme; monitored via our Culture Dashboard.</li> <li>• Industry-leading position on self-reporting pollution incidents following improvements to our spills reporting.</li> <li>• Board focus and oversight of risk and assurance activity via our Audit and Risk Committees.</li> <li>• Our internal and external performance monitoring regimes to identify areas of focus and success.</li> <li>• Improved quality and transparency in respect of our reporting in our Annual Report and on our website.</li> <li>• Continuous engagement with our stakeholders and regulators and more collaborative relationships.</li> <li>• The embedding of our Modern Compliance Framework, that brings together: our Register of Obligations and policy framework; our values, our Ethical Business Practices and our Code of Ethics: end-to-end process reviews in particular around our regulatory reporting processes and our regulatory assurance and improvement activity.</li> <li>• Condition P assurance – Southern Water Board signs off Condition P assurance statements as part of BAU process. This process is also subject to external assurance and is supported by our Licence of Appointment review.</li> <li>• We are implementing a Resilience Action Plan which is improving our risk and resilience management.</li> <li>• Quarterly Executive Risk Committee overseeing current, emerging and future corporate risks.</li> <li>• Robust tracking of assurance and improvement actions.</li> <li>• A continuous improvement programme for annual assurance which includes data returns to Ofwat, the DWI, EA and CCWater.</li> </ul>
<p><b>Our weaknesses</b></p>	<ul style="list-style-type: none"> <li>• The business is dealing with a wide range of operational pressures, managing core activities whilst at the same time trying to deliver business transformation.</li> <li>• While our process improvements and assurance has helped to strengthen our maturity this continues to need improvement as we started from a low base.</li> <li>• Fragility of our information management systems and the complexity of processes which underpin some of our difficulties in reporting our performance.</li> <li>• Detailed end-to-end process reviews have identified complex data flows which require simplification and additional controls, improvements to IT systems and data accuracy.</li> <li>• A need to reinvigorate our overall framework for regulatory reporting including training supported by ethical business practices and culture change. This is to ensure our framework is refreshed as we move through AMP7.</li> <li>• Our communication with customers during major incidents needs to further improve and is undergoing improvement.</li> </ul>

# Appendix 2 – Three Lines of Defence Model

Table 3: Our application of the ‘three lines of defence’ assurance model

 <b>First line</b>	 <b>Second line</b>	 <b>Third line</b>
<p>The First Line is designed to include the teams that own, manage and implement process. This is where the majority of roles belong within the model and are the teams with the working knowledge of policy and procedure. They are responsible for managing and ensuring process and policies are followed, whilst also required to correct any issues and risks that are identified.</p>	<p>The Second Line is responsible for the monitoring, review and assessment of controls and their effectiveness. They are there to provide business assurance that policies, procedures and controls are robust and fit for purpose, as well as being adhered to. Where appropriate, they will work closely with the First Line to provide advice and help to implement any required improvements.</p>	<p>The Third Line delivers independent assurance and monitoring to the business, provided by Internal Audit or by teams from external assurers. This enables the business to receive impartial oversight and assessment of all key area, ensuring that policy, procedure and regulatory obligations are being met, while also ensuring the First and Second Line functions are operating effectively.</p>





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