



Data Assurance Summary

Annual Performance Reporting
2023–24

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 2023–24. It should be read in conjunction with our Annual Report and Financial Statements 2023–24 and our Annual Performance Report 2023–24, 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/about-us/our-annual-reporting.

We take full responsibility for our performance information and seek to take 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.

We continue to build a greater level of trust and confidence in our reporting. In addition to our own internal assurance teams and processes, our highest risk performance data is assured by an independent assurer.

Our technical assurance framework agreement in place for our Business Plan period 2020–25, allows us to appoint the most suitable partners to different technical projects. KPMG and Jacobs are now completing their fourth year in this role.

Summary of opinion

We are reporting on year four of our five year Business Plan 2020-25. 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 2023–24. 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/about-us/our-annual-reporting.

Context

Regulatory background

We have now completed the fourth year of the 2020-2025 five-year Business Plan. We continue to work on delivering the 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 April 2024 Ofwat published their latest information notice IN 24/01 around their expectations for annual performance reporting 2023-24. In line with last year's approach, Ofwat expect companies to provide a risk and compliance statement, appropriately signed off, alongside their 2023-24 Annual Performance Reviews.

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 obligation 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	Previous 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.
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 2023.
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 2023.
Publish final assurance plans	Companies publish final assurance plans, providing responses to any comments they have received and publish a summary of the outcome of the data assurance that has been carried out.	In line with previous years this was published and available on our website by 31 March 2024. We publish a summary of the outcome of the data assurance that has been carried out on our website each year. This will be published alongside our Annual Performance report by 15 July 2024.

Licence of Appointment Review and Condition P assurance

We completed our annual assessment of compliance with our company Licence of Appointment in March 2024. 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)).

In February 2024, Ofwat published an updated Licence which included modifications to five Conditions. Overall the assessment found relevant business awareness of the changes and that adjustment has or is being made by the business to meet these new requirements. Our maturity assessment is that our compliance with the terms of Licence of Appointment has improved from adequate to good. Overall, the business has in place processes and evidence to demonstrate material compliance with the Licence for all 21 key licence conditions.

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 assurance statements were updated this year to reflect some of the uncertainties built into our business plan, and the upcoming publication of the draft determination from Ofwat. The statements were also updated to focus on some of our core regulatory and statutory duties including Section 94 of the Water Industry Act and the Urban Wastewater Treatment Regulations.

The Condition P certification process is subject to external review of Assurance Statements from our external auditor Deloitte LLP. This is a specific requirement of our S19 undertakings.

The external assurance to support the discharging of our Condition P obligations also acts as key evidence for our Board Assurance Statement on the accuracy and completeness of data. While 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 previously, 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 most of them now substantially complete. 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 March 2024 update to Ofwat we were able to report that the actions arising to ensure compliance are complete or are on track to be complete by the end of the Undertakings on 09 October 2024.

A key element of our undertakings is covered in Theme E – ensuring transparency. Work in this area has included work on our Beachbuoy¹ spill notification application, and our environment transparency website. This system has recently been re-launched as an expanded service – Rivers and Seas Watch.

¹ [Beachbuoy](#)

A summary of our assurance work in relation to our S19 undertakings is uploaded to our website², alongside a set of customer and stakeholder frequently asked questions to provide clear information about the key points raised by the investigation. We delivered plans for improved transparency on environmental performance information: southernwater.co.uk/about-us/environmental-performance.

The information available includes pollution incidents, wastewater flow and spill reporting, wastewater treatment works final effluent compliance, regional bathing water compliance results, carbon emissions and river levels.

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 £90 million following an EA investigation and court case.

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 2023–24, 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).

Drinking Water Inspectorate

We have a varied programme of activity helping to improve our information management systems and process. This package of work started in 2020, and a programme of asset and IT improvements designed in cooperation with the DWI is underway. It will continue through to 2025. On conclusion of this activity, we will be better able to link our asset, network, customer and water quality data. We are required to submit annual progress reports to the DWI by 31 March, each year until 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.

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.

² [Investigations](#)

Engaging our customers and stakeholders

Listening to our customers is part of what we do every day. This includes activities such as customer research, analysis of data (e.g. contact data, complaints of social media monitoring), sharing insight with other companies and tracking of customers' priorities and their expectations. Our insight work allows us to have a deep understanding of what our customers want and helps to drive improvements in what we deliver.

In 2023-24 we engaged with over 35,000 customers for direct feedback and views on our service and future plans, representing over 8,000 hours of engagement. Our Water Futures 2030 (household customers) consumer group continued to be central to our engagement with customers in the last year. Our Customer and Communities Challenge Group, made up of experts, helped review, challenge and improve our plans. The groups follow best practice guidance, as set out by the Consumer Council for Water (CCW), to provide a continuous dialogue on both our current delivery and future planning.

Increased public scrutiny of the sector and increasing investment plans for the future has placed greater emphasis on our need for continued engagement. We track major events, media impact and the importance of priorities as well as running social listening and analysing consumer trends. As we enter 2024-25, recent data is showing the impact of the 'cost of living' being less of a concern about high prices, but now more about costs not meeting household income. Customers are needing to make tough decisions about where, when and how to spend their money. With such rich and detailed insight, our focus for the next year is more around the accessibility and agility of insight so we can quickly adapt to our customer expectations.

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 our Rivers and Seas Watch spills service, will raise customers' visibility of what we are doing to address the issues we face. As a result, we are working hard to help our customers understand the issues, and to give more visibility of key improvement programmes to support our performance.

Our Statement of Risks, Strengths and Weaknesses

In November 2023 we published a written consultation on our Statement of Risks, Strengths and Weaknesses and a Draft Assurance Plan for 2024–25 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 2024–25, which was published in March 2024 on our website southernwater.co.uk/about-us/our-annual-reporting.

Our approach to assurance

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 Audit and Assurance team which is ensuring compliance reporting to our regulators is subject to sustained internal review and assurance.

In our 2024–25 Final Assurance Plan published in March 2024, 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. 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. Ultimately, all assurance activity has oversight from the Board and Audit Committee.

The assurance plans are approved by the Audit Committee, which is responsible for overseeing and challenging the effectiveness of our approach.

Our 2023–24 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 2023–24 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 2023–24 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.

We engaged KPMG to undertake limited assurance (under ISAE (UK) 3000) for selected non-financial information. For the 2023/24 reporting year, non-financial information was assured of 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.

Any issues identified during year-end assurance will be a key focus for follow-up and improvement in 2024–25. While 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.

Assurance completed

Significant areas for assurance	Rationale	Assurance activity	Results
Ofwat Annual Performance Report (APR), including Performance Commitments and Outcome Delivery Incentives (ODIs); Cost Assessment Tables	<p>We believe customers should be able to trust our reporting of all our non-financial performance information.</p> <p>Independent external technical assurance providers complete reviews of our regulatory compliance reporting processes and associated data, as well as reporting to our board, ExCo and the Audit Committee. This information is published in our Annual Performance Report and is detailed in our Data Assurance Summary.</p>	<p>Year-end non-financial assurance – external assurance and internal assurance.</p> <p>A risk assessment was completed of all the data that is reported to determine whether assurance will be internally or externally provided. Testing of the high and critical risk data lines for performance commitments and the cost assessment tables was performed by an independent assurance provider. Low risk testing was undertaken in-house.</p> <p>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).</p>	<p>As in previous years, KPMG as our independent non-financial assurer issued an unqualified limited assurance ISAE (UK) 3000 opinion over selected PCs in Section 3 of our Annual Performance Report.</p> <p>KPMG noted improvements in the quality of data and the implementation of management actions raised in prior year. This also resulted in a reduction in both the number and severity of findings from the prior year.</p>
RC24 mid-year assurance	<p>Building on findings of the year-end assurance process taking a review at mid-year supports embedment of improvements.</p>	<p>Four key performance commitments subject to quarterly reporting were selected for review in our 2023-24 internal mid-year assurance.</p> <p>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>Maturity scores showed an improvement from the RC23 mid-year results; this was expected since the processes in scope for RC24 mid-year are well established reporting metrics subject to penalties and/or rewards. A key finding was that there was insufficient time for teams to carry out the control activities they would normally undertake for year-end reporting, prior to submission of monthly data. Monthly control activity was often limited to automated controls within systems and sense checks carried out by Process Owners.</p>
Annual Report and Accounts, including financial APR data	<p>We have a statutory obligation to ensure that our financial accounts are robust, accurate and complete.</p> <p>Our Annual Report is the primary way we publish our annual performance information, and it is made publicly available to all stakeholders. The annual report includes our statutory accounts and our performance over the year and how this compares against our performance commitments as well as broader information on our commitments and responsibilities to stakeholders and customers.</p>	<p>Methodology and data are subject to three lines of assurance with our financial auditor, Deloitte LLP, performing third line assurance in accordance with the appropriate accounting standards.</p> <p>Our financial auditors will carry out assurance of reported performance data and presentation of information and risks.</p>	<p>As in previous years, this was completed by our financial auditor, Deloitte LLP.</p>

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Assurance completed – continued

Significant areas for assurance	Rationale	Assurance activity	Results
Business Plan 2025-30 assurance	<p>An assurance workstream has been defined to support development of our business plan for the next five years.</p> <p>Our assurance strategy for the PR24 Business Plan focused on making sure that the information we submitted and the narrative we provided was robust, accurate and evidence based. We drew on our established relationships with our AMP7 assurance partners, Jacobs and KPMG as well as PwC, and Sia Partners with the programme of internal and external assurance covering the content of the plan, final versions of chapters and technical annexes, and data tables.</p>	<p>Assurance was implemented in line with our business-as-usual approach to assurance, to ensure consistency. We established a series of Assurance Points at significant milestones tracked by the PR24 Project Management Office. Our PR24 assurance approach has been focused on the testing criteria set in Ofwat’s methodology and the Board’s strategic choices as to the direction and ambition of our Business Plan. To deliver our PR24 assurance programme we expanded the use of our existing assurance framework to ensure PR24 outputs were subject to appropriate internal and external review.</p> <p>The assurance programme will continue until the 2025-30 Final Determination is received in December 2024.</p>	<p>The assurance programme supporting our October 2023 submission was completed as defined. Where areas of improvement and or revision were subsequently identified, external assurers continued to support. The assurance process supported the Board to challenge our plan, assure itself that the plan delivers long-term resilience, is of high quality, and responds to the evidence from extensive customer involvement and engagement.</p>
Water Industry National Environment Programme for 2025-30 (WINEP)	<p>Updated version of the WINEP needed for the 2025-30 Business Plan.</p>	<p>External and independent assurance of our options’ suitability and reliability, and confirmation that the WINEP options development guidance has been followed.</p> <p>Plus overall assurance statement from the Board to the Environment Agency that they are satisfied that WINEP meets requirements, is supported by robust evidence and offers best value.</p>	<p>This was completed and submitted on time in April 2023, with revisions resulting from PR24 planning being undertaken as required.</p> <p>No material issues were identified.</p>
Drainage and Wastewater Management Plan (DWMP23)	<p>Drainage and Wastewater Management Plans (DWMPs) are a new strategic planning framework for all water and sewage companies. Final plans to be submitted May 2023.</p>	<p>Technical assurance to confirm compliance with Water UK guidance, alignment to PR24 Business Plan and supporting Board statements.</p>	<p>This was completed and submitted on time by 31 May 2023.</p>
Water Resources Management Plan (WRMP24)	<p>Assurance over final plan, including various drafts and revised drafts.</p>	<p>Technical assurance over the methodology and content of the plan and the data tables (to be published approx. December 2024).</p>	<p>Assurance over the interim revised draft WRMP24 and our Statement of Response was completed for submission to DEFRA in August 2023.</p> <p>Assurance support continues as the plan is updated and completed following consultation with regulators, customers and stakeholders.</p>

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Assurance completed – continued

Significant areas for assurance	Rationale	Assurance activity	Results
Ofwat Undertakings	In June 2019, Ofwat issued a notice to impose a penalty on Southern Water following their investigation which highlighted significant failings relating to the management, operation and performance of our wastewater treatments works. As a result, Southern Water has committed to implementing a range of financial and non-financial measures ('Undertakings').	We engaged KPMG to undertake the deep dive eight review in June/ July 2023 and deep dive nine in January 2024. During both of these engagements our assurer focused mainly on undertakings: <ul style="list-style-type: none"> • Theme B (technical review of WwTW) – review embedment progress and an in-depth assessment of the flow management work; • Theme C (organisational compliance); • Theme D (organisational cultural change measures); and • Follow-up on outstanding actions from prior reviews for Themes B, C and D; and • Consideration of wider s94/ UWWTW compliance. 	In our March 2024 update to Ofwat we were able to report that the actions arising to ensure compliance are complete or are on track to be complete by the end of the Undertakings on 09 October 2024.
Reporting to the DWI and DWI Information Management Undertaking	Southern Water is subject to a S19 Information Management Undertaking (IMU) and six Final Enforcement Order (FEO)s.	All annual data returns provided to the DWI are subject to first line control and are also be 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 Information Management Undertaking.	Annual assurance on reporting metrics was completed with no material issues identified. The IMU annual assurance identified some potential delays to the roll out of the GIS system. This has been escalated and had led to a delivery recovery plan to support delivery of the programme in line with undertaking deadlines.
Annual Report to CCW	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 Performance Report assurance processes (see above). Where the information falls outside of this, we will undertake second line assurance.	This work was completed on time in June 2023.
Carbon Accounting Workbook	This detailed tool calculates our greenhouse gas emissions and other green data. A technical review was carried out previously following updates to the workbook. This will need to continue as there are new requirements within our Annual Performance Report for 2022-23 reporting.	We will engage an external assurer to complete technical assurance of our Carbon Accounting Workbook. This will be carried out as part of our APR year-end process.	Technical assurance was completed by our assurance Partner Jacobs in 2023 with no material issues identified.

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Assurance completed – continued

Significant areas for assurance	Rationale	Assurance activity	Results
ESG reporting	Sustainable Investment Bonds – as a result of raising over £1bn of sustainable bonds, one of the mandatory requirements is to report to our investors on an annual basis and provide them a report annually on the impact their investment has had on our ESG (environmental, social and governance) credentials, this is known as an ‘impact report’.	DNV provide third line assurance on an annual basis.	Assurance of KPIs completed by DNV in November 2023.
Ofwat Operating licence	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 will be undertaken as part of an annual review of our Ofwat Operating Licence. This will be our third annual review. The review will also support our Condition P annual assurance (as part of the Ofwat Undertakings).	Assurance was completed in March 2024.
Reporting to the EA	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 S19 Ofwat Undertakings.	Regulatory reports provided to the EA will be subject to first line controls.	2023 EDM Return Storm and Emergency Overflow Bathing Season assurance – complete and return submitted by 31 October 2023 due date. WwTW Daily Flow Annual Report, OSM Annual Summary Report and Storm and Emergency Overflow EDM Annual Return assurance – complete and return submitted in February 2024. Effluent and Groundwater Monitoring, and Sludge Quantity & Quality return assurance – complete and return submitted in March 2024. Abstraction Annual Return and Supply Demand Balance Index (SDBI) assurance – complete and return submitted to the EA in April and May 2024.
Pollution Incident Reduction Plan (PIRP)	Our PIRP was updated in 2022 and sets out how we intend to achieve a reduction in pollution incidents. This is also crucial to our work to improve our rating in the Environmental Performance Assessment.	We will undertake annual second line assurance over our PIRP to assess effectiveness of the current plan against meeting our targets.	Assurance was completed in March 2024 to assess the effectiveness of current plans to deliver targeted reductions in pollution incidents.

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Assurance completed – continued

Significant areas for assurance	Rationale	Assurance activity	Results
Western Area Strategic Solution (Water for Life – Hampshire)	We have committed to working with other water companies to address our water resource issues and have several 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”.	Assurance has continued ahead of reporting milestones to RAPID. The remaining submissions for Gates 3 to 5 will be externally assured ahead of programme completion in Autumn 2024.	Assurance completed in line with RAPID milestones.
WRSE (Water Resource South East) Regional Plan	Assurance statements are required, using templates provided by WRSE.	Confirmation of the Assurance processes is required over the data provided for regional modelling and therefore input to the regional plan. Assurance of company specific WRSE model outputs to be defined and will input to WRMP24 (see above).	Second line assurance took place on the Data Tables.
WRMP19	Annual update to data tables.	Review consistency and accuracy of data reported.	This was completed and submitted on time in June 2023.
GSS missed appointments payments	Previous failures to comply with GSS standards resulted in improvement plan. Second line assurance to review compliance.	Second line assurance on compliance with GSS requirements.	An internal review was completed in 2023.
Water Company Charges	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.	Assurance completed in January 2024.
Developer Services Charges	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 completed in January 2024.



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from
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The logo graphic for Southern Water, featuring three stylized, wavy lines representing water.