

Consultation on Portsmouth Water's Draft Assurance Plan

The Company Monitoring Framework

5 March 2021



About this document

We recognise the importance of high quality and transparent reporting of the key business measures that customers and stakeholders use to monitor our performance. We recognise the importance of this process in establishing trust and legitimacy in the industry. This information is primarily reported through the Annual Performance Report (APR). In order to develop stakeholder confidence, in relation to the quality of our reporting, we prepare a plan for assurance over the regulatory information that we publish in the APR. The purpose of this consultation is to invite views on our Draft Assurance Plan for our APR.

The first stage of the exercise was to consult on a Statement of Risks, Strengths and Weaknesses (the “Statement”) and invite comments from customers and other stakeholders on:

- the overall approach to the risk assessment undertaken;
- whether or not they agreed with our assessment of the Risks, Strengths and Weaknesses highlighted in the Statement; and
- which particular Performance Measure was of greatest importance to them.

The consultation, which can be found at the link below, closed formally on the 15 January 2021.

www.portsmouthwater.co.uk/wp-content/uploads/2020/12/THE-COMPANY-MONITORING-FRAMEWORK_NOVEMBER-2020.pdf

The outputs of this exercise have been used to inform the proposed assurance activities.

Having discussed our process and the Statement with a number of key stakeholders and having regard to previous written comments received from Ofwat in particular, we have prepared this draft Assurance Plan (the “Draft Plan”) and are now seeking further stakeholder feedback.

This draft Plan explains what procedures we are proposing in order to gain assurance that the information we will publish in our 2020/21 Annual Performance Report, is reliable and complete. In this document we consider the assurance in terms of two categories of data; ‘financial’ and ‘non-financial’. Non-financial data in the APR primarily consists of the Performance Measures which are the service level commitments we have made to our customers, whilst financial data is assured through the audit of the APR Financial tables by the financial auditors.

The data referred to in this assurance plan has been used as part of our Business Plan, submitted to Ofwat in September 2018 and their Final Determination in December 2019. Our APR will allow stakeholders to understand our performance in the first year of this new Price Review period. It is important that the performance data underpinning our future plans is well founded and has had appropriate third party assurance so that stakeholders can have trust and confidence in our performance.

The APR is a document required by Ofwat and published annually. It contains both financial and non-financial information and is prepared in line with Regulatory Accounting Guidelines (RAGs) and other guidance published by Ofwat. The financial components of the APR are subject to financial audit by our auditors KPMG in line with UK auditing standards and the RAGs.



Who are we?

We have been supplying water to Portsmouth and the surrounding area since 1857. The area supplied by the Company extends through South East Hampshire and West Sussex from the River Meon in the west to the River Arun in the east, encompassing 868 sq. km.

Our purpose

Delivering excellence for our customers, our people, the environment and the communities that we serve.

Our vision

To supply high quality drinking water whilst providing excellent levels of service for our customers at the lowest price in the country.

Our values

Our values underpin how we behave in delivering all aspects of our work. These are Excellence, Respect & Integrity.



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Information provided in response to this consultation, including personal information may be published or disclosed in accordance with access to information legislation – primarily the Data Protection Act 2018 and the Environmental Information Regulations 2004.

If you would like the information you provide to be treated as confidential, please explain to us why you regard the information you have provided as confidential. If we receive a request for disclosure of the information we will take full account of your explanation, but we cannot give an assurance that we can maintain confidentiality in all circumstances. An automatic confidentiality disclaimer generated by your IT system will not, of itself, be regarded as binding on us.

Responding to this consultation

We welcome your response to this consultation by close of business on **19 March 2021**.

You can email your responses to:
s.morley@portsmouthwater.co.uk

Or post them to:
**Assurance Plan Consultation
Portsmouth Water
PO Box 8
Havant
Hampshire
PO9 1LG**



Overview and consultation questions

Overview

In this document we set out the background to this Draft Assurance Plan and explain how we will ensure the information we publish is of appropriate quality and meets the needs of our customers and other stakeholders.

We also explain:

- The outcomes of the risk, strengths and weaknesses assessment including feedback from stakeholders, and how this has informed this Draft Assurance Plan; we include our responses to the feedback in this document.
- The activities associated with data quality assurance for each of our Performance Measures. We have focused on those Performance Measures contained within the 2019 Final Determination as well as additional pieces of data identified by our CCG;
- The activities associated with data quality and accuracy for our financial performance in the year.
- The next steps of this process

Consultation questions

Question 1

Do you have any comments on the content or layout of this Draft Assurance Plan?

Question 2

Are the processes outlined in this consultation document sufficient to provide you with appropriate assurance that reported data will be accurate and reliable?

Question 3

Is there any further information that you feel could be provided that would help build stakeholder and customer confidence and trust in the company?

Question 4

Any other comments

We welcome your responses to this consultation by close of business on **19 March 2021**.

We will use your responses to our consultation questions to inform the Final Assurance Plan, which we intend publishing in early April 2021.





1. Background

We published our “Annual Performance Report” (APR) for the first time, reporting on the year 2015/16. It enabled stakeholders to assess how we performed against those measures of success that are regarded by our customers as being the most important factors (the “Performance Measures”). We are now five years on and want to explain to stakeholders how the targets for the Performance Measures that the Company made in its PR19 Business Plan are being delivered. It also provides stakeholders with an understanding of our Financial Performance in the year and will allow stakeholders to compare against the assumptions made at the 2019 Price Review.

The Company recognise the importance of providing information to customers and other stakeholders that is; customer-led, relevant, reliable, complete, accurate, objective, understandable and timely. Our ongoing objective is to make information available that is easy to understand and which enables stakeholders to see how we are performing; this helps build trust and confidence in the business.

Ofwat has acknowledged that Companies and their Boards are best placed to identify the risks, strengths and weaknesses associated with providing such information. To allow us to develop a “targeted” assurance plan, in November 2020 we undertook a risk assessment for all relevant non-financial data that will be contained in the APR and the new ODIs which apply in the period 2020-25. This was an important exercise and was the basis of a Statement of Risks, Strengths and Weaknesses upon which we consulted. The consultation closed on the 15 January 2021. This statement is available on our website at

www.portsmouthwater.co.uk/news/publications/company-monitoring-plans/

Having regard to discussions and comments received, we have prepared this Draft Assurance Plan. This plan sets out the processes we propose to follow in the case of each individual Performance Measure, to demonstrate that the data we will report in the 2020/21 Performance Report is of appropriate quality. It also provides an overview of the financial performance measures we will publish.

In Sections 2 and 3 we provide details of the overarching Assurance Framework and the assurance processes currently in place, as well as the additional steps we propose to introduce for 2020/21 where we (and stakeholders) think it necessary.

The next steps are set out in Section 5.

2. Assurance framework

The information that we publish on our performance will be assured by the Board to maintain and build a high level of trust and confidence from our customers and stakeholders. For this to be effective, performance needs to be reported in a clear way and assured to an appropriate level. We adopt a risk-based approach to assurance, using internal and external review, to provide robust challenge and scrutiny of our published performance.

Supporting this process is an audit framework designed to allow monitoring and evaluation of the various aspects of our performance, to ensure that standards of data quality are being met.

This involves:-

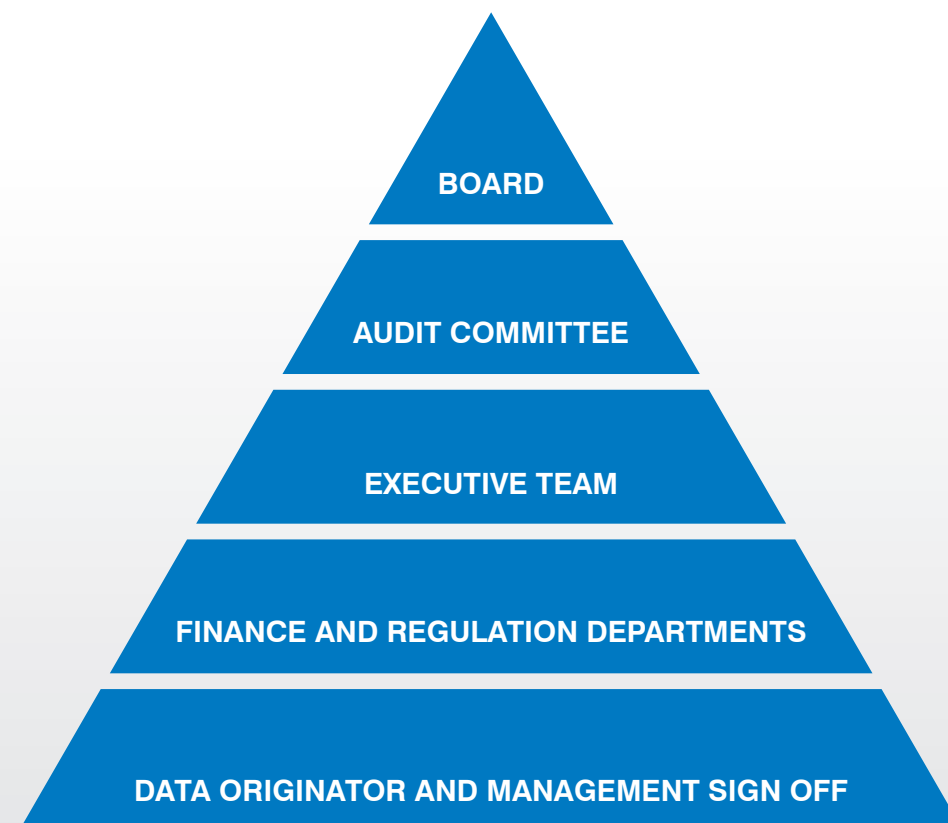
- having appropriate governance arrangements
- close involvement by our Board in the assurance process
- the right level of independence in the process to provide third party review and challenge

This gives assurance to our Board, stakeholders and customers as to the level of performance and service that we are providing and reporting.

We consider that we already have in place robust processes and systems of control that provide the necessary *internal* assurance in respect of the reliability and completeness of the information published. For each of the Performance Measures, we will continue to apply these robust internal processes. In making this assessment we have undertaken robust challenges and sought feedback, as described in Section 1. The following summarises the processes and systems of control in place.

Governance Structure

Within the business we have well-established governance and accountability processes. This is shown below.



Board

The Board seeks assurance that risk management systems and processes are identified and risks are managed through the following:

- Monthly performance reports to the Board outlining achievement against Performance Measures
- Compliance with standards and guidance
- Assurance from the Audit Committee that the company's data reporting is accurate, complete, reliable, relevant and timely
- Annual review of the Data Assurance Plan
- Board Assurance Framework
- Review of reports by third party assurance providers including follow up of any recommended actions
- Company's progress against its strategic and corporate objectives.

This allows the Board to sign off the Annual Performance Report.

Audit Committee

The Audit Committee has responsibility for the review and approval of reporting information including the annual statutory accounts and the APR. Following review the Audit committee makes recommendation for approval to the Board. As part of this responsibility the Committee monitors the effectiveness of internal control processes across the business.

The Committee also has an oversight and approval role with respect to the provision of third party assurance. This primarily relates to the provision of financial assurance by our Financial Auditors (KPMG and Frontier Economics) and non-financial assurance by the Technical Assurance Adviser (Jacobs) but may also include other third party assurance generally of a specific technical nature, such as leakage (together the "Assurance Provider").

The Committee reviews the scope, quality, results, cost effectiveness, independence and objectivity of any Assurance Provider.

The responsibilities of the Committee include:

- To assess the qualification, expertise and independence of the assurance provider
- To review the nature and scope of the assurance
- To ensure management have reviewed the fee and letter of engagement/terms of reference
- To consider the results, findings and recommendations of the Assurance Provider and to make such reports and/or recommendations to the Board as considered necessary
- In the case of recurring appointments to consider the ongoing independence and effectiveness of the Assurance Provider and to make appropriate recommendations to the Board regarding the continuance or re-selection process if considered necessary.

Executive Team

Financial and Performance Measures are reported to the Executive Team monthly. The Finance department prepare the Financial Performance and signs off the report.

The Regulation department prepares the Performance Measures Report. Part of this monthly process includes reviewing the data from each department. The report is reviewed by the Regulation Manager who signs it off monthly before discussion with the Executive Team. Discussions are held with data owners on any issues found with the data prior to sign off.

Finance Department

The Finance department prepares the data submitted in our Annual Performance Report working closely with both the Regulation department and individuals in the wider business. The Finance department is also responsible for preparing the Accounting Separation methodology statement, which provides detailed costs of the business units in the Company, and is reviewed and approved by the Finance & Regulation Director.

Regulation Department

The Regulation department coordinates the technical data submitted in our Annual Performance Report which contains our key performance measures, including all ODIs. Similarly, the Finance Department have responsibility for all financial information. The Regulation department coordinate the collection of data from all areas of the company which have a key data provider. These data providers are specialists in the data from their department and for the majority of the Performance Measures have experience in preparation an annual submission of data. In order to provide robust information into our data reports, we have developed Methodology Statements for the majority of measures which outline the processes and procedures for collecting data and reporting our Performance Measures.

Data Originator and Management sign off

Data from each department is signed off by the data owner and the senior manager from the department. The Data Originator also documents and keeps updated a methodology statement setting out how particular data is prepared. This methodology statement is a key part of the third party assurance process. The Regulation department review the data, compare the data to previous years, ensure compliance with definitions and guidance and enquire on the methodology followed and any assumptions made.

Other relevant information

A table setting out each Performance Measure and the sources of assurance is shown in Appendix 2.

The final detail of the targeted enhanced assurance activities for each relevant Performance Measure will be finalised and documented when we publish our Final Assurance Plan.

Technical Assurance

Our Technical Assurance Advisor, Jacobs, is a professional engineer and certifier of regulated activities. Jacobs have a good understanding of the

water industry and were awarded a five year contract in 2019 replacing Atkins who had been our advisor since 2013. The Technical Assurance Advisor carries out a formal audit of the key performance measures that will be included in the Annual Performance Report.

The Regulation department coordinate the Technical Assurance Advisor's audit timetable and ensure key data experts from each department meet with their team. The Technical Assurance Assurer examines the source of data, checks calculations and assesses the accuracy and compliance to the data requirements of the reported data. The Technical Assurance Adviser then produces a report on each audit carried out. This includes key findings from the audit and a list of any issues found.

The Lead Auditor attends the Audit Committee before we publish our Annual Performance Report and answers questions raised on the audits and data contained within the Annual Performance Report. The Lead Auditor will provide written assurance on the data contained in the report.

Financial assurance

Financial assurance over the APR is performed by our financial auditors KPMG. Our financial auditors, are a firm of registered auditors with a good understanding of regulated activities for the Water Industry. The assurance activities that they undertake largely leverage the statutory audit process. The assurance provided is in the form of two types of assurance processes;

- **An independent audit report**

This is a publicly available report in a standard format agreed between Ofwat and our external auditors KPMG. The areas covered are set out in the table on page 13.

On an annual basis the financial auditors undertake audit planning and report on the audit approach to the Audit committee based upon UK auditing standards together with the requirements of the Regulatory

Accounting Guidelines issued by Ofwat (this is a subset of the annual planning process for Statutory Accounts). They also report by exception on going concern and upon the related licence condition F.

- **Agreed upon procedures over other specified financial information**

This is a report to the Company setting out the results of certain specified procedures covering other tables within the APR. The financial auditors do not form a professional opinion on this work but report their findings leaving management and the Audit Committee to form their own opinion.

To the extent that matters arise in respect of these procedures they would be considered and generally reflected in revisions to the relevant tables. The plan for agreed upon procedures are reviewed by the Finance Director and Audit Committee annually and are revised, to reflect any changes in reporting requirements, new tables, Ofwat feedback from previous years and overall risk assessment.

The Finance Department coordinate the financial audit timetable and ensure relevant staff members are available to support any audit enquiries. Key findings from the audit and a list of any issues found are discussed with the Finance Director and are reported to the Audit committee. The audit partner attends the Audit Committee before we publish our Annual Performance Report and answers questions raised on the audits and data contained within the Annual Performance Report.

Oversight of financial reporting

To the extent that information leverages the underlying financial results this is subject to review with the Executive Team through Monthly Board reporting.

Systems and controls

A significant portion of the financial data reported in the APR is derived from our financial systems. This includes the Accounting Separation analysis, which provides detailed costs of the business units in the Company. These financial

systems are subject to a wide range of systems and controls supporting the accuracy of underlying data. These include but are not limited to;

- Monthly reporting to Executive Team and main Board
- Budget setting and review process
- Transactional controls including embedded authorisations and approvals
- Controls in relation to accuracy of coding and allocation of costs to cost centres
- Reconciliations and control account processes
- Analytical review processes

Third Party Assurers

Our Third party assurers have been chosen given their knowledge of the regulatory framework of the Water Industry.

- Jacobs were appointed as the Technical Assurance Adviser in September 2019.
- KPMG became the company's financial auditor in 2017 as a result of a thorough tendering process and were re-appointed in 2020 following a further tendering process.
- Frontier Economics were appointed in 2015 and have provided external third party assurance on our Charges since that date.

3. Feedback from stakeholders

In August 2019 Ofwat issued IN 19/04, which can be located as follows:-
www.ofwat.gov.uk/wp-content/uploads/2019/08/CMF-information-notice.pdf

This explained that Ofwat will no longer publish Company Monitoring Framework (CMF) assessments, but it will continue to scrutinise and challenge companies' approaches to data quality and assurance of their reporting. We received recommendations for improvement of our reporting of a minor nature on certain aspects of our APR 2020 which we will ensure are reflected in our 20/21 reporting.

Thus we now longer have high level feedback from a key stakeholder. In January 2021 we did receive detailed feedback from Ofwat on some specific elements of our Annual Performance Report, APR2020. Five areas were considered as follows:-

We will ensure our APR2021 responds to the observations from Ofwat.

The last CMF assessment published by Ofwat was on 31 January 2019, where we were assessed as "Targeted." The categorisation has remained the same since 2015. We have no information that indicates that this classification would be any different and therefore our strategy remains appropriate.

Risks, Strengths and Weaknesses Consultation

This section provides details of our engagement thus far with key stakeholders this year on our Risks, Strengths and Weaknesses report.

We primarily engage with our stakeholders via our Customer Challenge Group (CCG). The Portsmouth Water CCG was established in 2012 and the group comprises regulators, customer representatives, local government elected members and key stakeholders. We invited all members of the CCG to respond to our Risks, Strengths and Weaknesses consultation, we additionally published the consultation on our website open to the wider public.

We received a response from one stakeholder, our Technical Assurance Advisor, Mrs Alex Martin, Jacobs. This was of value, given Jacobs had just completed their first year in this role.

Looking through the document now and thinking about how we see this through our assurance activity I have the following comments to make.

I would agree with your assessments and descriptions of the reasons for your assessments. To expand on a few of the key ones:

- *Leakage and PCC are high profile and subject to new methodologies. In addition they use multiple and complex data inputs and are subject to external influence in terms of the data input - in particular the quality of the CMOS data.*
- *For outage this is also a new methodology which it is not as clear as it could be. Therefore interpretation does and can vary even though the methodology is intending to drive consistency.*

I don't know whether your assessment and identification of risks, strengths and weaknesses has changed this year but I can see very clearly within those identified some of the comments we have made in our assurance feedback in terms of single point of failure through reliance on key individuals, limited documentation of reporting procedures and automation of processes.

I think there is a strength that correlates with the risks of being a small company relying on individuals and that is that you are very close to your data. In your role (as Regulation Manager), in particular, you have a very good overview and depth of knowledge of it all. Other individuals within the business demonstrate depth of understanding for the complex data they report and demonstrate full ownership and responsibility for the data.

Mrs Alex Martin

Technical Assurance Advisor

4. Targeted Audit Plan

Our Audit Plan, which will be the subject of a third document in early April 2021, will develop a Targeted Audit Plan.

We have prioritised areas for our Targeted Audit Plan based on general feedback from Ofwat, the 'Risks, Strengths and Weaknesses' Consultation and from the results of various audits throughout the year. The table below outlines the areas we intend to target with the justification and proposed actions;

Item(s)	Category	Justification	Actions
Common performance commitments: 1. Compliance Risk Index 2. Leakage 3. Supply interruptions 4. Mains repairs 5. Unplanned outage 6. Per capita consumption (PCC) 7. Risk of severe restrictions in a drought 8. C-Mex 9. D-Mex	Non-financial	Common performance commitment as outlined by Ofwat subject to methodology review & Jacobs 2019-20 Annual Performance Report audit	<ul style="list-style-type: none"> Review the Company Methodology Statement for appropriateness and completeness. Compare with the convergence project methodology for this measure. Confirm the accuracy of the figure to be reported. Confirm the magnitude of the change as a result of the new methodology. A full review by our Technical Assurance Advisor as part of the Annual Performance Report process.
Risks, Strengths and Weaknesses 2020 publication	Non-financial	Suggestions provided by stakeholders CCWater as part of the Risks, Strengths and Weaknesses 2020 consultation	<ul style="list-style-type: none"> To act upon the feedback from Jacobs, Considering how we can give stakeholders a greater understanding of customer feedback.
Primary regulatory financial reporting statements, segmental reporting tables & related notes and Condition F	Financial	Regulatory requirement	<ul style="list-style-type: none"> Audit planning meeting to cover change in systems, risks and audit approach. Review KPMG APR planning document and obtain approval from the Audit committee on planned approach. Review form of agreed Ofwat reporting.
Other financial reporting tables, 1F, Section 4 tables & Financial Funds Flow table	Financial	Audit Committee requirement based on assurance need	<ul style="list-style-type: none"> Audit planning meeting to cover change in systems, risks and audit approach. Review proposed agreed upon procedures and obtain approval from the Audit committee on planned approach.

5. Next steps

It is important that we get stakeholder views as we move towards the finalisation of the Assurance Plan. We would therefore welcome comments. In the meantime, we continue to engage with key stakeholders during this consultation phase and are available to meet to discuss any aspect of this consultation.

We are not restricting consultation to those key stakeholders identified and welcome responses from customers and any other stakeholders.

We welcome your responses to this consultation by close of business on **19 March 2021** and we repeat the questions below.

We will have regard to comments received and intend publishing our Final Assurance Plan in early **April 2021**.

Consultation questions

Question 1

Do you have any comments on the content or layout of this Draft Assurance Plan?

Question 2

Are the processes outlined in this consultation document sufficient to provide you with appropriate assurance that reported data will be accurate and reliable?

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APPENDIX ONE OUTCOME OF RISK ASSESSMENT

In November 2020 the Company published the outcome of its risk assessment of the data it places in the public domain. This was the subject of the Risk Strengths and Weaknesses consultation.

The grid below shows the ranking we have determined for each of our 26 data items based on our PR19 commitments. The degree of audit / assurance we would expect to provide is guided by this assessment. Thus the degree of assurance we expect to provide for say leakage is greater than that for our Health & Safety classification by RoSPA.

The results from our consultation supported our assessment of risk and are the basis of this draft Audit Plan.

For the 26 PR19 measures we have categorised them as 4 high and 19 medium and 3 low. This reflects there are, in many cases, new definitions we will need to report against.

PR19 ODIs

TEMPORARY USAGE BAN				4
COMPLIANCE RISK INDEX VOIDS INTERRUPTIONS LOW PRESSURE AFFORDABILITY PRIORITY SERVICE REGISTER WQ CONTACTS MAINS REPAIRS	C-MEX D-MEX SEVERE DROUGHT UNPLANNED OUTAGE	PER CAPITA CONSUMPTION LEAKAGE HAVANT THICKET CARBON		3
WATER INDUSTRY NATIONAL ENVIRONMENT PROGRAMME (WINEP) - TIMING	CATCHMENT MANAGEMENT ABSTRACTION INCENTIVE MECHANISM GRANT SCHEME BIODIVERSITY RESILIENCE SCHEMES VULNERABILITY			2
WATER INDUSTRY NATIONAL ENVIRONMENT PROGRAMME (WINEP) - DELIVERY ROSPA AWARD				1
1	2	3	4	
PROBABILITY SCORE				

IMPACT SCORE

Two of the four measures categorised as high risk, Per Capita Consumption and Leakage, are subject to new regulatory definitions. For AMP7 there have been significant developments for reporting of leakage and PCC. The new definitions will ensure consistency of reporting between companies. Further, to comply with the new definitions has required specific capital investment in the network to record data which will underpin the new measures.

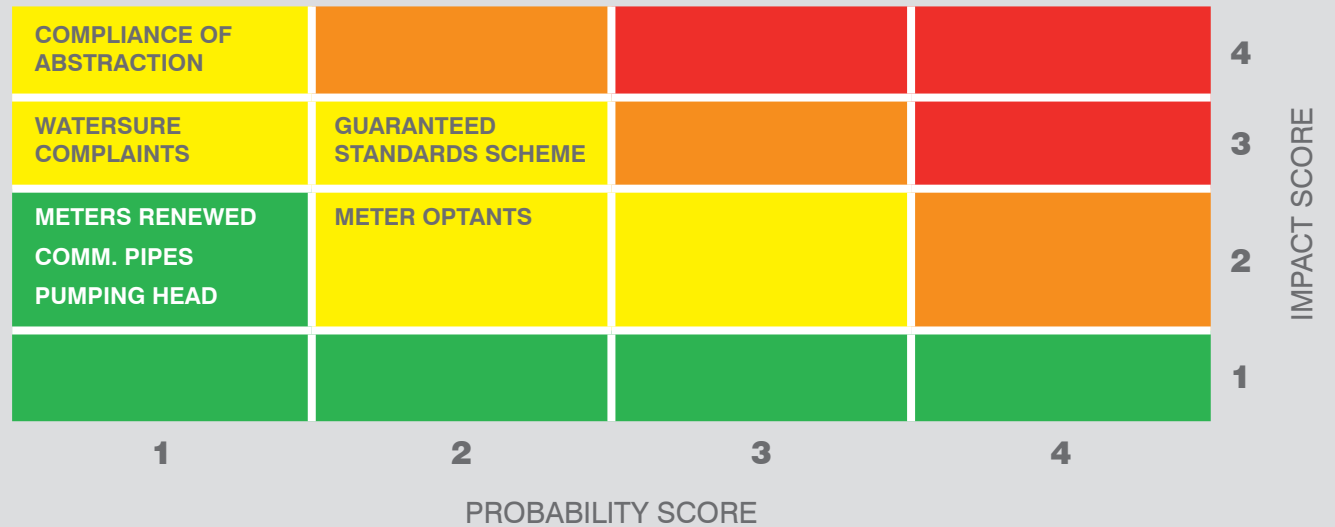
The other two high risk measures are Havant Thicket and Carbon, which are both very high profile within the industry and for stakeholders.

Many of the medium risk items are the result that they are new measures being defined by two of our regulators, Ofwat and DWI.

The remaining 3 measures have a lower assessment as we have reported against in the past to Ofwat and EA in particular.

Turning to the additional data requested by stakeholders, we have categorised 5 as medium risk and 3 as low risk. Again we have reported all of these measures externally for many years to Ofwat, EA and CCW.

OTHER DATA - REQUESTED BY STAKEHOLDERS



APPENDIX TWO **SOURCES OF ASSURANCE**

We have four levels of review. Our performance measures are reviewed at our monthly Board meeting, which the Non-Executive Directors attend, with other performance measures reviewed at the Monthly Executive Team Meeting. Internally there is a weekly Operations meeting where certain KPIs are also reviewed.

All of our performance measures are subject to external review. This includes audits undertaken by our Technical Assurance Adviser. We report performance measures to several bodies including CCW, Drinking Water Inspectorate, Environment Agency, Health and Safety Executive, Natural England, Ofwat and Water UK.

We also report these to our Customer Challenge Group every six months with updates on specific issues such as leakage as required.

Further, we include data requested by stakeholders in the past. This includes abstraction compliance, a number of customer service metrics and a number of engineering metrics.

Ref.	Performance measure	Board	Executive Team	Other review	External review
NP01	Compliance Risk Index	Monthly review	Monthly review	Reported at weekly Operations meeting	Reported in Chief Inspectors Annual Report. Reported in APR as of 2020/21.
NP02	Interruptions to supply	Monthly review	Monthly review	Reported at weekly Operations meeting	Reported quarterly to CCW. Audited by Jacobs at the end of the reporting year. Reported in APR as of 2020/21.
NP07	Leakage	Monthly review	Monthly review	Reported fortnightly at Operations meeting	Reported to CCWater on a 6 monthly basis. Audited by Jacobs at the end of the reporting year. Reported in APR and Annual Return to the EA as of 2020/21.
WR03	Per capita consumption	Quarterly review	Quarterly review	Internal review quarterly	Reported to CCW. Audited by Jacobs at the end of the reporting year. Reported in APR and in the Annual Return to the EA as of 2020/21.
NP03	Mains repairs	Monthly review	Monthly review	Reported at weekly Operations meeting	Audited by Jacobs at the end of reporting year. Reported in APR as of 2020/21.
NP04	Unplanned outage	Quarterly review	Quarterly review	Reported at weekly Operations meeting	Audited by Jacobs at the end of reporting year. Reported in APR as of 2020/21.
WR04	Risk of severe restrictions in a drought	Annually review	Annually review	Internal review quarterly (as of April 2020)	Audited by Jacobs at the end of reporting year. Reported in APR as of 2020/21.
R05	Priority Services	Monthly review	Monthly review	Reported at weekly Operations meeting	Audited by Jacobs at the end of reporting year. Reported in APR as of 2020/21.
R01	C-Mex	Quarterly review	Quarterly review	Internal review quarterly	Audited by Jacobs at the end of reporting year. Reported in APR as of 2020/21.
NP11	D-Mex	Quarterly review	Quarterly review	Internal review quarterly	Audited by Jacobs at the end of reporting year. Reported in APR as of 2020/21.
NP06	Water quality contacts	Monthly review	Monthly review	Reported at weekly Operations meeting	Reported in Chief Inspectors Annual Report. Reported in APR as of 2020/21.
NP05	Properties at risk of low pressure	Quarterly review	Quarterly review	Internal review quarterly	Audited by Jacobs at the end of reporting year. Reported in APR as of 2020/21.
NP08	Catchment management	Quarterly review	Quarterly review	Internal review quarterly	Audited by Jacobs at the end of reporting year. Reported in APR as of 2020/21.
WR02	Abstraction Incentive Mechanism	Quarterly review	Quarterly review	Internal review quarterly	Audited by Jacobs at the end of reporting year. Reported in APR as of 2020/21.
WR01	Biodiversity reward (grant scheme)	Quarterly review	Quarterly review	Internal review quarterly	Audited by Jacobs at the end of reporting year. Reported in APR as of 2020/21.
WR06	Biodiversity penalty (operational sites)	Quarterly review	Quarterly review	Internal review quarterly	Audited by Jacobs at the end of reporting year. Reported in APR as of 2020/21.
R02	Void properties	Monthly review	Monthly review	Reported at weekly Operations meeting	Audited by Jacobs at the end of reporting year. Reported in APR as of 2020/21.
R03	Affordability	Monthly review	Monthly review	Reported at weekly Operations meeting	Audited by Jacobs at the end of reporting year. Reported in APR as of 2020/21.
NP12	Resilience Schemes	Quarterly review	Quarterly review	Internal review quarterly	Audited by Jacobs at the end of reporting year. Reported in APR as of 2020/21.
WR05	Avoidance of water restrictions	Quarterly review	Quarterly review	Internal review quarterly	Audited by Jacobs at the end of reporting year. Reported in APR as of 2020/21.
NP09	Carbon	Quarterly review	Quarterly review	Internal review quarterly	Audited by Jacobs at the end of reporting year. Reported in APR as of 2020/21.
R04	Vulnerability	Annually review	Annually review	Annual review following survey	Audited by Jacobs at the end of reporting year. Reported in APR as of 2020/21.
NP10	RoSPA	Accidents reported monthly	Accidents reported monthly	Operational Managers review weekly	Reported to the Health and Safety Executive. Reported in APR as of 2020/21.
NEP01	WINEP (delivery)	Quarterly review	Quarterly review	Internal review quarterly	Audited by Jacobs at the end of reporting year. Reported in APR as of 2020/21.
NEP02	WINEP (timing)	Quarterly review	Quarterly review	Internal review quarterly	Audited by Jacobs at the end of reporting year. Reported in APR as of 2020/21.
Havant Thicket	Havant Thicket	Monthly review	Monthly review	Weekly update at Operational Managers Meeting	Audited by Jacobs at the end of reporting year. Reported in APR as of 2020/21.