

Guidelines for Service Provider Annual Reports

July 2010

Prepared by:

Office of the Water Supply Regulator

Department of Environment and Resource Management

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Introduction

Purpose of the guideline

This guideline has been prepared to assist drinking water, water and sewerage service providers to comply with the requirements of the *Water Supply (Safety and Reliability) Act 2008* (the Act) in relation to the preparation of annual reports on:

- strategic asset management plans (SAMP)
- system leakage management plans (SLMP)
- drinking water quality management plans (DWQMP)
- compliance with a system operating plan (SOP) issued by the Queensland Water Commission (QWC)
- customer service standards (CSS)
- water advices issued to occupiers of residential properties and any complaints about water advices issued.

Note: These guidelines do not include guidelines under s. 273—annual reporting for recycled water schemes.

The annual report for the SAMP, SLMP, DWQMP, SOP, CSS and water advices is intended to:

- be a reference document for the Department of Environment and Resource Management (DERM), the regulator, as well as for customers, in reviewing the performance of the service provider in relation to their obligations under the Act
- provide the service provider with useful insights into its performance and the health and viability of its infrastructure
- provide a summary of actions taken by the service provider in implementing the SAMP, SLMP, DWQMP and CSS
- provide the service provider with information for the review and audit of the SAMP, SLMP, DWQMP and CSS
- provide an overview of compliance with any SOP issued by the QWC that applies to the service provider
- provide information on the number of water advices given to occupiers of residential premises and complaints received about the water advices.

Overview

Briefly, the Act requires registered service providers to undertake a number of tasks, including:

- develop a SAMP for approval by the regulator
- develop a SLMP for approval by the regulator (water service providers only)
- develop a DWQMP for approval by the regulator (drinking water service providers only)
- develop and issue CSS to all customers¹ and the regulator
- develop a drought management plan (DMP) for registration by the regulator (water service providers only)
- keep service area maps updated at least annually (applies to service providers that are local governments)
- complete a review of the performance of the SAMP, SLMP and DWQMP regularly as set by the regulator
- review the CSS every year
- arrange an external regular audit of the SAMP, SLMP and DWQMP and a regular audit report when required and in accordance with requirements set by the regulator
- prepare an annual report which includes information on the performance, review of the SAMP, SLMP, DWQMP and CSS, amongst other matters, and give it to the regulator.

¹ To all customers who do not have a contract with the service provider.

Legislative requirements

Legal requirements for annual reports for SAMP, SLMP, DWQMP, CSS, SOP and water advices are set out in the Act and these guidelines. The statutory requirements are discussed below. Sections of the Act dealing with the annual reporting obligations of service providers have been reproduced in Appendix A.

Annual report requirements

General

For each financial year after a SAMP, SLMP or DWQMP has been approved or a CSS has been submitted, a service provider must prepare an annual report to the regulator for the SAMP, SLMP, DWQMP and CSS. Service providers must also report annually if a SOP issued by the QWC applies to the provider or the provider gives water advices to an occupier of residential premises. These annual reports can be combined into one annual report for all annual reporting requirements under the Act.

The annual report must be given to the regulator within 120 business days after the end of the financial year. The maximum penalty for failure to comply is 500 penalty units.

The annual report must be available for:

- inspection by the public during office hours on business days at the office of the service provider (s. 575(1)). The service provider may also keep a copy of the annual report available for inspection at other places they consider appropriate (s. 575(2))
- purchase on payment of a fee (s. 575(3)). The fee must not be more than the reasonable cost of publishing the report (s. 575(4)).

Exemptions

Small service provider

Small service providers are eligible to apply for an exemption from:

- SAMP requirements
- CSS requirements
- SAMP annual reporting requirements (s. 146).

If a small service provider applies for an exemption from SAMP annual reporting and has already been granted an exemption for a SAMP, then the request for exemption from the relevant annual reporting requirements will also be granted.

For further details on exemptions, refer to the department's Guidelines for Granting Exemptions for: Strategic Asset Management Plans, Customer Service Standards and Annual Reports available on the department's website at <www.derm.qld.gov.au>.

System leakage management plans

Water service providers can apply for an exemption from preparing a SLMP if the regulator is satisfied that:

- the water service provider's distribution system is considered relatively new under guidelines issued by the regulator and/or
- the water service distributes underground water from the Great Artesian Basin primarily for stock and domestic purposes and/or
- the water service provider's distribution system is designed to operate as a groundwater recharge system and/or
- the current water leakage from the distribution system is considered low under the guidelines and/or
- the current water leakage from the distribution system is considered high under the guidelines but the water service provider does not have the financial capacity to undertake a cost/benefit analysis for the distribution system and/or
- the current water leakage from the distribution system is considered high under the guidelines but the cost of undertaking a cost benefit analysis for the distribution system is more than the cost of the water that could be recovered and/or
- a cost-benefit analysis for the distribution system shows that it is not cost-effective to implement any measures to reduce leakage.

If an exemption is granted by the regulator the water service provider will not be required to provide an annual report on the SLMP. Further information on SLMP exemptions can be found in the Guidelines for Granting Exemptions for a System Leakage Management Plan available on the department's website at <www.derm.qld.gov.au>.

Annual Reports

SAMP/SLMP

Section 142(1) of the Act states that an annual report on the SAMP/SLMP must:

- measure the service provider's performance for the financial year for the services for which the service provider is registered against the SAMP/SLMP for the services
- document actions taken to implement the SAMP/SLMP including application of funds to support implementation of the SAMP/SLMP
- state the outcome of any reviews of the SAMP/SLMP and how the service provider has addressed matters raised in the review
- contain a summary of the findings of and any recommendations stated in an audit report following an audit of the SAMP/SLMP given to the regulator in the financial year to which the report relates.

DWQMP

Under s. 142(2) of the Act an annual report on the DWQMP must:

- document the actions taken by the drinking water service provider to implement the DWQMP
- state the outcome of any review of the DWQMP in the financial year to which the annual report relates and advise how the provider has addressed matters raised in the review
- include details of the findings of, and any recommendations stated in, an audit report given to the regulator in the financial year to which the report relates
- include details of the information given to the regulator under ss. 102 and 102A in the financial year
- include details of the provider's compliance with water quality criteria for drinking water
- include details of any complaints made to the provider about their drinking water service.

SOP

Under s. 142(3) of the Act an annual report on a SOP must measure the service provider's performance with the desired levels of service objectives and other obligations under the SOP.

CSS

Section 141(4) of the Act states that an annual report on the CSS must:

- measure the service provider's performance for the financial year against the CSS
- state the outcome of the compulsory annual review of the CSS (s. 120(1)) and how the service provider has addressed matters raised in the review.

Water advices

Under s. 142(5) of the Act an annual report on water advices must document the number of water advices given to occupiers of residential premises and the nature of any complaints received about the giving of water advices during the reporting year.

Recycled water schemes

These guidelines do not cover any aspects of the annual reporting requirements relating to recycled water schemes under section 273 of the Act.

Annual reports for local government service providers

Local government service providers can include the contents of a SAMP, SLMP, DWQMP, SOP, CSS and water advice annual report in their local government annual report, if a copy of that report is given to the regulator within 30 business days after the local government adopts the report (s. 141(4)).

Dates for submission of annual reports

The *Water Supply (Safety and Reliability) Act 2008* (the Act) and the *Local Government Act 1993* require annual reports to be submitted within a specified number of business days after the end of a financial year. The specific dates the reports are due will change each year.

Report	Timeframe under legislation	Sample date (date annual reports due for financial year ended 30 June 2010 ²)
SAMP/ SLMP/ DWQMP/ SOP/ CSS/ water advices annual report	120 business days after the end of the financial year	16 December 2010
Local government annual report (if incorporating SAMP, SLMP, DWQMP, SOP, CSS and water advices annual report in the local government annual report)	Local government annual report to be adopted by local government	By 30 November ³ 2010
	Local government annual report to be submitted to the regulator 30 business days after adoption ³	14 January 2011

Further information on submission dates for documents is contained in Appendix B.

² Note that the specific dates will change each year.

³ Unless the Minister for Local Government and Aboriginal and Torres Strait Islander Partnerships allows a longer period for compliance under s. 531 of the *Local Government Act 1993*.

Best practice annual reporting

Planning and reporting cycle

Service providers need to develop a planning and report cycle which meets legislative and other demands (for example, organisational demands). This cycle includes the early preparation and collection of data necessary to meet the mandatory reporting dates for SAMP, SLMP, DWQMP and CSS annual reports.

Appendix C—Planning and reporting cycle provides an example of the cycle of planning and reporting a service provider may use to meet the requirements of the Act.

Key challenges in preparing the annual report

Key challenges to overcome when developing the SAMP, SLMP, DWQMP and CSS annual reports are:

- making sure that the information presented is accurate and obtained from reliable sources
- reporting on the performance against all standards listed in the SAMP, SLMP and CSS (including the level-of-service standards, targets and actual achievements)
- reporting on the timing and expenditure in relation to the implementation of the DWQMP
- reporting on compliance with a SOP issued by the Queensland Water Commission (if relevant to a service provider)
- avoiding duplication of information if preparing a consolidated annual report.

Information to be included in the SAMP annual report

The Act sets out information that must be included in the SAMP annual report; there is other information that should also be included for best practice purposes:

Legislative requirements	Guideline requirements
Measure the service provider’s performance for the financial year for the services for which the service provider is registered against the strategic asset management plan for the services.	<p>A SAMP annual report should contain the following information where applicable:</p> <ul style="list-style-type: none"> • an overview of the registered services provided by service provider and the associated infrastructure • actual levels of service achieved compared with target standards set by service provider in the SAMP • a confidence grading for the validity of the data reported and an explanation for low confidence levels. The SAMP Guidelines (section 4.1.3) outline a method for assigning confidence gradings which include a reliability band and an accuracy band • statements qualifying the data reported if appropriate. Accurate reporting on achieved levels of service can help identify strong, weak and variable aspects of the service. If there is a large deviation from the target service standard, this should be commented on. For example: <ul style="list-style-type: none"> ○ an extraordinary event that occurred that the standard did not account for (for example, excess rainfall) ○ the service standards are unattainable and need to be reviewed ○ the system has faults and requires work, or ○ the metering equipment or recording process is deficient.
Document actions taken to implement the SAMP including application of funds to support implementation of the SAMP.	<p>This includes:</p> <ul style="list-style-type: none"> • actions that have been undertaken • status of actions taken and yet to be taken (for example, action to be undertaken in the future) • reasons for failing to undertake action required under the SAMP • application of funds in accordance with the financial arrangements for

Legislative requirements	Guideline requirements
	implementing the SAMP including: <ul style="list-style-type: none"> ○ funds spent in reporting year, and ○ proposed expenditure for implementation of the SAMP for at least the next five years.
State the outcome of any reviews of the SAMP and how the service provider has addressed matters raised in the review.	This includes: <ul style="list-style-type: none"> • when the review was carried out • who was involved in the review • findings of the review • any changes made to the SAMP as a result of the review • explanation for these changes or lack of changes • approval status of the revised SAMP.
Contain a summary of the findings of and any recommendations stated in an audit report (regular and spot audit reports) given to the regulator in the financial year to which the report relates ⁴ .	This includes: <ul style="list-style-type: none"> • name of the auditor who completed the audit • summary of auditors findings • any recommendations of the auditor • planned actions to implement recommendations • reasons for not implementing recommendations.

Information to be included in the SLMP annual report

The Act sets down mandatory issues for inclusion in the SLMP annual report and other information that should also be included for best practice purposes:

Legislative requirements	Guideline requirements
Measure the service provider’s performance for the financial year for the services for which the service provider is registered against the system leakage management plan for the services.	A SLMP annual report should contain the following information, where applicable: <ul style="list-style-type: none"> • an overview of the registered services provided by service provider and the associated infrastructure • current and previous year’s volumetric leakage level or leakage as a percentage of total supplied, depending on the elements of the infrastructure system • overall volumetric reduction in water leakage from the system • statements qualifying the data reported (if appropriate).
Document actions taken to implement the SLMP including application of funds to support implementation of the SLMP.	This includes: <ul style="list-style-type: none"> • progress on implementing the SLMP • actions that have been undertaken in accordance with the approved leakage reduction program and actions to be taken in the future • explanation for not undertaking any particular action required under the SLMP for the reporting period • application of funds in accordance with the proposed financial arrangements for implementing the SLMP.

⁴ The Act enables the regulator to require regular audits or spot audits of the SAMP.

Legislative requirements	Guideline requirements
Document the outcomes of any regular reviews, including how the service provider has addressed issues raised by the review	This includes: <ul style="list-style-type: none"> • when the review was carried out • who was involved in the review • findings of the review • any changes made to the SLMP as a result of the review • explanation for these changes or lack of changes • approval status of the revised SLMP.
Contain a summary of the findings and any recommendations of audit reports given to the regulator in the financial year to which the report relates.	This includes: <ul style="list-style-type: none"> • name of the auditor who completed the audit • summary of auditors findings • any recommendations of the auditor • planned actions to implement recommendations • explanation for not implementing recommendations.

Information to be included in the DWQMP annual report

The Act sets out information that must be included in the DWQMP annual report and other information that should also be included for best practice purposes:

Legislative requirements	Guideline requirements
Document actions taken to implement the DWQMP.	<ul style="list-style-type: none"> • Document hazards and hazardous events that affected water quality during the year and how they were dealt with and managed in order to minimise risk to customers. • Document how operational and verification monitoring programs have assisted the service provider to maintain water quality criteria. • Document any amendments to the DWQMP made by the provider or required by the regulator under section 101 of the Act.
Include details of information given to the regulator under sections 102 and 102A of the Act in the financial year.	<ul style="list-style-type: none"> • Summarise any information given to the regulator detailing: <ul style="list-style-type: none"> ○ non compliance with the water quality criteria for drinking water and how the non-compliance was addressed ○ prescribed incidents reported during the year.
Include details of compliance with water quality criteria for drinking water.	<ul style="list-style-type: none"> • List the water quality criteria and provide information on levels of compliance with these criteria.
Include details of any complaints made to the provider about the drinking water service supplied to customers.	<ul style="list-style-type: none"> • Include information on number of complaints, general details of complaints and response to complaints.
State the outcome of any review in the financial year to which the annual report relates and how the service provider has addressed issues raised by the review.	Include the following: <ul style="list-style-type: none"> • when the review was carried out • who was involved in the review • findings of the review • any changes made to the DWQMP as a result of the review • explanation of these changes or lack of changes

Legislative requirements	Guideline requirements
	<ul style="list-style-type: none"> approval status of the revised DWQMP.
<p>Include details of the findings and any recommendations of audit reports given to the regulator in the financial year to which the report relates.</p>	<p>Include the following:</p> <ul style="list-style-type: none"> name of the auditor who completed the audit summary of auditors findings any recommendations of the auditor planned actions to implement recommendations explanation for not implementing recommendations.

Information to be included in the SOP annual report

The *Water Act 2000* requires the QWC to prepare a SOP if there is a regional water security program for the south-east Queensland region or a designated region. The aim of the SOP is to facilitate the achievement of the desired levels of service objectives for the region.

The Act requires a service provider that is covered by a SOP to annually report on the SOP. The service provider must measure the provider’s performance with the desired levels of service objective and other obligations and requirements that apply to the provider under the SOP.

Information to be included in the CSS annual report

Section 120(1) of the Act requires the CSS to be reviewed each year. While the Act outlines minimum requirements for annual reporting on the CSS, ideally further information should be included in the annual report as best practice:

Legislative requirements	Guideline requirements
<p>Measure the service provider’s performance for the financial year against the CSS (including identifying the level-of-service standards achieved during the year.</p>	<p>Performance of service standards:</p> <ul style="list-style-type: none"> The level-of-service standards included in a CSS are expected to reflect those identified in a SAMP. Consequently, there is no need to report separately on CSS levels of service standards. All reporting on performance against level of service standards may be addressed in the SAMP annual report—that is, the data need only be reported once. <p>Process issues:</p> <ul style="list-style-type: none"> Report the existence and/or implementation of appropriate processes for each of the required matters including: <ul style="list-style-type: none"> service connections billing metering accounting customer consultation complaints dispute resolution any other relevant process issues.
<p>State the outcome of the annual review of the CSS including how issues raised in the review have been or will be addressed.</p>	<p>Include the following:</p> <ul style="list-style-type: none"> when the review was carried out who was involved in the review findings of the review how the provider has addressed issues raised by the review

Legislative requirements	Guideline requirements
	<ul style="list-style-type: none"> • any changes to be made to the CSS as a result of the review⁵ • reasons for these changes (or lack of changes) • if changes are made, information about providing details of the changes to the regulator and customers.

Information to be included in the water advice annual report

The Act requires that water advices are provided to occupiers of residential premises. The advices must state the volume of water supplied to the premises during each billing period for the premises. The annual report for water advices must document the number of water advices given to occupiers of residential premises and the nature of any complaints received about the giving of water advices during the period covered by the report.

⁵ Note: due to the relationship between the CSS and SAMP requirements, a substantive change to the level-of-service component in a SAMP document may also trigger a change to the provider’s CSS for those services, and vice versa.

Abbreviations

CSS	customer service standards
DERM	Department of Environment and Resource Management
DWQMP	drinking water quality management plan
OM&R	operations, maintenance and renewals
QWC	Queensland Water Commission
SAMP	strategic asset management plans
SLMP	system leakage management plan
SOP	system operating plan
TMP	total management plan

Other useful documents

The following documents may provide further information on specific issues discussed in this guideline:

- Guidelines for Preparing Strategic Asset Management Plans
- Guidelines for the Preparation of a System Leakage Management Plan
- Guidelines for Granting Exemptions for a System Leakage Management Plan
- Guidelines for Preparing Customer Service Standards
- Guidelines for Granting Exemptions for: Strategic Asset Management Plans, Customer Service Standards and Annual Reports
- Guidelines for the Review and Regular Audit of Strategic Asset Management Plans.

The above guidelines are available from the Department of Environment and Resource Management or on the departmental website at <www.derm.qld.gov.au>.

Appendix A—Legislative requirements for annual reports

Division 9 Annual reports

141 Service provider to report annually

1. A service provider must prepare an annual report that complies with section 142—
 - a. for each financial year after a financial year in which a strategic asset management plan, system leakage management plan or drinking water quality management plan has been approved; and
 - b. for each financial year after a financial year in which a system operating plan applying to the service provider has been made; and
 - c. for each financial year after a financial year in which a customer service standard has been given to the regulator; and
 - d. for each financial year after a financial year in which the service provider gives a water advice to an occupier of residential premises under section 139.
2. An annual report mentioned in subsection (1)(a), (b), (c) or (d) may be combined with 1 or both of the other reports mentioned in the subsection.
3. The service provider must give a copy of an annual report to the regulator within 120 business days after the end of the financial year to which it relates.

Maximum penalty—500 penalty units.

4. Subsections (1) and (3) do not apply to a service provider that is—
 - a. a local government if—
 - i. the local government includes the information mentioned in section 142 in a report required under the Local Government Act, section 531; and

Editor's note—
Local Government Act, section 531 (Annual report to be prepared and adopted)

 - ii. the local government gives a copy of the report to the regulator within 30 business days after the report is adopted; or
 - b. the chief executive if—
 - i. the chief executive includes the information mentioned in section 142 in a report required under the Financial Administration and Audit Act 1977, section 39; and
 - ii. if the chief executive and the regulator are not the same entity—the chief executive gives the regulator a copy of the report within 30 business days after the report is given to the Minister.

5. A copy of a report mentioned in this section must be available for inspection and purchase.

142 Contents of annual report

1. For an annual report mentioned in section 141(1)(a) that relates to a strategic asset management plan or system leakage management plan, the report must—
 - a. be prepared in accordance with the guidelines, if any, made by the regulator about the preparation of annual reports; and
 - b. measure the service provider's performance for the financial year for the services for which the service provider is registered against the strategic asset management plan and the system leakage management plan for the services; and
 - c. document the actions taken by the service provider to implement the plan including the application of funds to support implementation of the plan; and
 - d. state the outcome of any review of the plan and how the service provider has addressed matters raised in the review; and
 - e. contain a summary of the findings of and any recommendations stated in an audit report given to the regulator in the financial year to which the report relates.

2. For an annual report mentioned in section 141(1)(a) that relates to a drinking water quality management plan, the report must—
 - a. be prepared in accordance with the guidelines, if any, made by the regulator about the preparation of annual reports; and
 - b. document the actions taken by the drinking water service provider to implement the plan; and
 - c. state the outcome of any review of the plan in the financial year to which the annual report relates, and how the service provider has addressed matters raised in the review; and
 - d. include details of the findings of, and any recommendations stated in, an audit report about a regular audit given to the regulator in the financial year; and
 - e. include details of the information given to the regulator under sections 102 and 102A in the financial year; and
 - f. include details of the provider's compliance with water quality criteria for drinking water; and
 - g. if the provider supplies drinking water to customers—include details of any complaints made to the provider about the provider's drinking water service.
3. For an annual report mentioned in section 141(1)(b), the report must measure the service provider's performance with the desired levels of service objectives and other obligations and requirements that apply to the provider under the plan.
4. For an annual report mentioned in section 141(1)(c), the report must—
 - a. measure the service provider's performance for the financial year for the services for which the service provider is registered against the customer service standard for the services; and
 - b. state the outcome of any review of the standard and how the service provider has addressed matters raised in the review.
5. For an annual report mentioned in section 141(1)(d), the report must document the number of water advices given to occupiers of residential premises and the nature of any complaints received about the giving of water advices during the period covered by the report.

Appendix B—Statutory reporting and documentation

Document	Legislation	Milestones	Content of document (legislative requirements only)	Availability
Statutory planning documents as required by <i>Water Supply (Safety and Reliability) Act 2008</i>				
Strategic asset management plan (SAMP)	<i>Water Supply (Safety and Reliability) Act 2008</i> (ss. 71 and 73)	New service providers: <ul style="list-style-type: none"> submit within one year of being registered 	<ul style="list-style-type: none"> services and infrastructure details standards for service including CSS operations, maintenance and renewals strategy identify methodology to develop standards arrangements for financing implementation of SAMP have regard to best practice industry standard be prepared in accordance with guidelines issued by the regulator demonstrate how the service provider will comply with any SOP (s. 71(3)(d)) 	To the regulator and external auditor
	<i>Water Act 2000</i> (s. 1158)	New and adjusted local governments: <ul style="list-style-type: none"> within one year of 15 March 2008 or if the regulator agrees that the local government may give the SAMP on a later date 		
	<i>South East Qld Water (Restructuring) Act 2007</i> (s. 74)	18 months after entity’s establishment (16 November 2007)		
	<i>Water Supply (Safety and Reliability) Act 2008</i> (s. 74)	Updated every two to five years (as required by the regulator) and re-submitted to the regulator		
System leakage management plan (SLMP)	<i>Water Supply (Safety and Reliability) Act 2008</i> (ss. 80 and 82)	New service providers: <ul style="list-style-type: none"> submit within two years of being registered 	<ul style="list-style-type: none"> services and infrastructure details details of system leakage and how it was worked out details of measures to reduce the leakage details of a cost benefit analysis, for the distribution system, for implementing the measures plan for implementing cost effective measures including proposed timing arrangements for financing implementation of the SLMP be prepared in accordance with guidelines issued by the regulator 	To the regulator and external auditor
	<i>Water Act 2000</i> (s. 1158)	New and adjusted local governments: <ul style="list-style-type: none"> within two years of 15 March 2008 or if the regulator agrees that the local government may give the SLMP on a later date 		
	<i>South East Qld Water (Restructuring) Act 2007</i> (s. 74)	18 months after entity’s establishment (16 November 2007)		
	<i>Water Supply (Safety and Reliability) Act 2008</i> (s. 87)	Updated every two to five years (as required by the regulator) and re-submitted to the regulator		

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Document	Legislation	Milestones	Content of document (legislative requirements only)	Availability
Drinking water quality management plan (DWQMP)	<i>Water Supply (Safety and Reliability) Act 2008</i> (s. 95)	New service providers: <ul style="list-style-type: none"> submit within one year of being registered 	<ul style="list-style-type: none"> services and infrastructure details identify hazards and hazardous events that may affect the quality of drinking water provided assessment of risks posed by hazards and hazardous events demonstrate how the provider intends to manage risks posed by hazards and hazardous events include details of operational and verification monitoring programs under the DWQMP including parameters for compliance be prepared in accordance with guidelines issued by the regulator 	To the regulator and external auditor
	<i>Water Supply (Safety and Reliability) Act 2008</i> (s. 628)	Existing small service providers: <ul style="list-style-type: none"> submit by 1 July 2013 unless given a notice under s. 629 Existing medium service providers: <ul style="list-style-type: none"> submit by 1 July 2012 unless given a notice under s. 629 Existing large service providers: <ul style="list-style-type: none"> submit by 1 July 2011 unless given a notice under s. 629 		
	<i>Water Supply (Safety and Reliability) Act 2008</i> (s. 99)	Updated every two to five years (as required by the regulator) and re-submitted to regulator		
Customer service standards (CSS)	<i>Water Supply (Safety and Reliability) Act 2008</i> (s. 115)	New service providers: <ul style="list-style-type: none"> submit within one year of being registered 	<ul style="list-style-type: none"> level-of-service to be provided process for- <ul style="list-style-type: none"> service connections billing metering accounting customer consultation complaints dispute resolution any other matter stated in guidelines issued by the regulator 	To the regulator and all customers who do not have a contract for the supply of registered services
	<i>Water Act 2000</i> (s. 1158)	New and adjusted local governments: <ul style="list-style-type: none"> within one year of 15 March 2008 or, if the regulator agrees that the local government may give the CSS, on a later date 		
	<i>Water Supply (Safety and Reliability) Act 2008</i> (s. 120)	All service providers: <ul style="list-style-type: none"> reviewed every year and resubmitted to the regulator if changed 		
Drought management plan (DMP)	<i>Water Supply (Safety and Reliability) Act 2008</i> (s. 123)	New service providers: <ul style="list-style-type: none"> submitted within one year of being registered 	<ul style="list-style-type: none"> services and infrastructure details details of situations where it is intended to restrict water supply details of actions to be taken in relation to water restrictions 	To the regulator
	<i>Water Act 2000</i> (s. 1158)	New and adjusted local governments: <ul style="list-style-type: none"> within one year of 15 March 2008 or if the regulator agrees 		

Guidelines for Service Provider Annual Reports

Document	Legislation	Milestones	Content of document (legislative requirements only)	Availability
		that the local government may give the DMP on a later date		
	<i>Water Supply (Safety and Reliability) Act 2008</i> (s. 120)	All service providers: <ul style="list-style-type: none"> reviewed at intervals set by regulator in the notice registering the DMP 		
System operating plan (SOP)	<i>Water Act 2000</i> (s. 360V)	Queensland Water Commission (QWC) Issued if there is a regional water security program for SEQ region or a designated region	<ul style="list-style-type: none"> give effect to the regional water security program in relation to the existing or proposed water supply works state- <ul style="list-style-type: none"> the plan area water supply works in the plan area water service providers for the water supply works share of water available to each water service provider desired levels of service objectives desired water savings and efficiency targets other obligations imposed on water service providers 	Published by the QWC and given to each service provider to which it applies
Water advice notices	<i>Water Supply (Safety and Reliability) Act 2008</i> (s. 139)	New service providers: <ul style="list-style-type: none"> within one year of being registered Existing service providers: <ul style="list-style-type: none"> Brisbane and Gold Coast City Councils – 01/01/08 other service providers in SEQ region or a designated region – 01/07/09 service providers outside SEQ region or a designated region – 16/11/11 	<ul style="list-style-type: none"> state volume of water supplied to premises during the billing period may also include other information about- <ul style="list-style-type: none"> ways to reduce volume of water used at the premises service provider or QWC water restrictions applying to the premises 	
Reporting compliance as required by the <i>Water Supply (Safety and Reliability) Act 2008</i> and <i>Local Government Act 1993</i>				
Annual Report for SAMP/SLMP Not included in local government annual report	<i>Water Supply (Safety and Reliability) Act 2008</i> (s. 141)	Submitted to the regulator within 120 business days after the end of the financial year	<ul style="list-style-type: none"> measure performance against the SAMP actions taken and funding applied to implement the SAMP state the outcome of any review of the SAMP and how the service provider will address matters raised in the review 	Available for public purchase and inspection (s. 141(5))

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Document	Legislation	Milestones	Content of document (legislative requirements only)	Availability
			<ul style="list-style-type: none"> summary of audit findings and recommendations 	
<p>Annual Report for DWQMP</p> <p>Not included in local government annual report</p>	<p><i>Water Supply (Safety and Reliability) Act 2008</i> (s. 141)</p>	Submitted to the regulator within 120 business days after the end of the financial year	<ul style="list-style-type: none"> document actions taken to implement the plan state the outcome of any review and how drinking water service provider will address matters raised in the review details of audit findings and recommendations details of information given to the regulator under ss. 102 and 102A of the Act details of provider's compliance with water quality criteria for drinking water details of customer complaints 	Available for public purchase and inspection (s. 141(5))
<p>Annual Report for SOP</p> <p>Not included in local government annual report</p>	<p><i>Water Supply (Safety and Reliability) Act 2008</i> (s. 141)</p>	Submitted to the regulator within 120 business days after the end of the financial year	<ul style="list-style-type: none"> measure performance with the desired level-of-service objectives and other obligations and requirements that apply under the SOP 	Available for public purchase and inspection (s. 141(5))
<p>Annual Report for CSS</p> <p>Not included in local government annual report</p>	<p><i>Water Supply (Safety and Reliability) Act 2008</i> (s. 141)</p>	Submitted to the regulator within 120 business days after the end of the financial year	<ul style="list-style-type: none"> measure performance against standards state the outcome of any CSS review and how service provider will address matters raised in the review 	Available for public purchase and inspection (s. 141(5))
<p>Annual Report for water advices</p> <p>Not included in local government annual report</p>	<p><i>Water Supply (Safety and Reliability) Act 2008</i> (s. 141)</p>	Submitted to the regulator within 120 business days after the end of the financial year	<ul style="list-style-type: none"> document the number of water advices give to occupiers of residential premises document the nature of any complains received about the giving of water advices 	Available for public purchase and inspection (s. 141(5))
<p>Annual Report for SAMP/SLMP</p> <p>Included in local government annual report (option for local government service)</p>	<p><i>Local Government Act 1993</i> (s. 531)</p> <p><i>Water Supply (Safety and Reliability) Act 2008</i> (s. 141(4))</p>	<p>To be adopted by Council by 30 November after the end of the financial year (unless Minister grants extension)</p> <p>To be submitted to the regulator within 30 business days of adoption</p>	<ul style="list-style-type: none"> measure performance against the SAMP/SLMP actions taken and funding applied to implement the SAMP state the outcomes of any review of the SAMP and how the service provider will address matters raised in the review summary of audit findings and recommendations 	Available for public purchase and inspection (s. 141(5)) and s. 535 of the LGA)

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Document	Legislation	Milestones	Content of document (legislative requirements only)	Availability
providers only)				
Annual Report for DWQMP Included in local government annual report (option for local government service providers only)	<i>Local Government Act 1993</i> (s. 531) <i>Water Supply (Safety and Reliability) Act 2008</i> (s. 141(4))	To be adopted by Council by 30 November after the end of the financial year (unless Minister grants extension) To be submitted to the regulator within 30 business days of adoption	<ul style="list-style-type: none"> document actions taken to implement the plan state the outcome of any review and how drinking water service provider will address matters raised in the review details of audit findings and recommendations details of information given to the regulator under ss. 102 and 102A of the Act details of provider's compliance with water quality criteria for drinking water summary of customer complaints 	Available for public purchase and inspection (s. 141(5)) and s. 535 of the LGA)
Annual Report for SOP Included in local government annual report (option for local government service providers)	<i>Local Government Act 1993</i> (s. 531) <i>Water Supply (Safety and Reliability) Act 2008</i> (s. 141(4))	To be adopted by Council by 30 November after the end of the financial year (unless Minister grants extension) To be submitted to the regulator within 30 business days of adoption	<ul style="list-style-type: none"> measure performance with the desired level-of-service objectives and other obligations and requirements that apply under the SOP 	Available for public purchase and inspection (s. 141(5)) and s. 535 of the LGA)
Annual Report for CSS Included in local government annual report (option for local government service providers only)	<i>Water Supply (Safety and Reliability) Act 2008</i> (s. 141(4))	Submitted to the regulator within 120 business days after the end of the financial year	<ul style="list-style-type: none"> measure performance against the standards state the outcome of any CSS review and how service provider will address matters raised in the review 	Available for public purchase and inspection (s. 141(5))
Annual Report for water advices Included in local government annual report (option for local government service providers)	<i>Local Government Act 1993</i> (s. 531) <i>Water Supply (Safety and Reliability) Act 2008</i> (s. 141(4))	To be adopted by Council by 30 November after the end of the financial year (unless Minister grants extension) To be submitted to the regulator within 30 business days of adoption	<ul style="list-style-type: none"> document the number of water advices give to occupiers of residential premises document the nature of any complains received about the giving of water advices 	Available for public purchase and inspection (s. 141(5)) and s. 535 of the LGA)
External SAMP Audit	<i>Water Supply (Safety and</i>	Must be submitted to the regulator within 30 business days after	<ul style="list-style-type: none"> verification of accuracy of performance data provided through 	Available for

Guidelines for Service Provider Annual Reports

Document	Legislation	Milestones	Content of document (legislative requirements only)	Availability
Reports	<i>Reliability) Act 2008</i> (s. 108)	its completion External SAMP audit reports to be undertaken every two to five years, as specified by the regulator	the annual report <ul style="list-style-type: none"> • assessment of the service provider’s technical ability to comply with standards in the SAMP 	public purchase and inspection (s. 108(4)(c))

Appendix C—Planning and reporting cycle

Notes:

As part of their planning process, service providers should develop a planning and reporting cycle which interlinks a number of elements. These include:

- total management plan (TMP) and business plan
- annual performance plan (commercialised local government service providers only)
- budget and financial statements
- capital works program
- asset valuation.

Based on a typical cycle, the completion of SAMP, SLMP, DWQMP and CSS annual reports may require the following documents to be completed by suggested deadlines:

Documents	Deadline
Annual valuation of assets	End of August
Annual review of CSS	End of August Note: A revised CSS must be submitted to the regulator if the CSS has changed.
Review of SAMP (at intervals set by the regulator)	End of August Note: If the SAMP has changed, the revised SAMP must be submitted to the regulator within 30 business days after the review ends.
Review of SLMP (at intervals set by the regulator)	End of August Note: If the SLMP has changed, the revised SLMP must be submitted to the regulator within 30 business days after the review ends.
Review of DWQMP (at intervals set by the regulator)	End of August Note: If the DWQMP has changed, the revised DWQMP must be submitted to the regulator within 30 business days after the review ends.
First draft of annual report	End of September For local government service providers, this will facilitate inclusion in the council annual report if desired

These deadlines become more critical if the SAMP/SLMP is incorporated into a TMP.

Figure C1 outlines the typical development times required to prepare the annual reports. These are, however, only suggested timelines, with the exception of legislative deadlines for submission of reports (such as submission of the annual report).

Figure C1: Development times and milestones for key accountability documents

CFY = Current Financial Year, NFY = Next Financial Year

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul
Key Input Data	Possible timeframe for carrying out activities												
Customer Data												Customer Surveys	
External Environment	External scan												
Internal Environment		Operational Review	Business Planning										
Asset Valuation	Annual validation update												
10-year Capital Works Program			Update 10-Year Program										Finalise NFY 10 year capital works program
10-Year Financial Model						Pre-budget model							Post-budget model
Service Area Maps	Annual Service Area Maps Update												
Key Accountability Document													
Customer Service Standards	Internal Review and Update if required			Updated CSS submitted to Regulator									
System leakage management plan	Internal Review and Update if required			Updated SLMP submitted to Regulator									
Drinking water quality management plan	Internal Review and Update if required			Updated DWQMP submitted to Regulator									
Drought management plan	Internal Review and Update if required			Updated DMP submitted to Regulator									
Total Management Plan (inc Business Plan and SAMP)	Review and finalise			Updated JMP submitted to Regulator									
			Major review – Identify Business Improvements										Finalise TMP
Annual Performance Plan	Finalise CFY					Draft 1 NFY annual performance plan		Draft 2 annual performance plan					Adopted by Council
Budget	Finalise CFY						Draft 1 NFY budget		Draft 2 NFY budget				Adopted by Council
Financial Statements	Finalise CFY												Adopted by Council
Reports													
SAMP/SLMP/DWQMP Audit	External audit			Outcomes of audit submitted to Regulator									
Service Provider Obligations Annual Reports (prepared and submitted to DERM)		Initial Draft	Final Draft			Adopted by Council and submitted to Regulator							
Local Government Annual Reports (including annual report on service provider obligations)		Initial Draft	Final Draft			Adopted by Council and submitted to Regulator							

Appendix D – Review of annual reporting relationships

Figure D1 outlines some of the optional reporting relationships between the requirements of the *Local Government Act 1993* and the *Water Supply (Safety and Reliability) Act 2008* for annual report preparation.

Figure D1: annual reporting relationships

