

A MEETING OF THE BROADS (2006) INTERNAL DRAINAGE BOARD WAS HELD VIRTUALLY VIA ZOOM VIDEO/TELEPHONE LINK ON MONDAY 18 MAY 2020 AT 10.00 AM.

Elected Members	Appointed Members
* H J Alston	Broadland D C
* L E Baugh	* J Copplestone
J Burton	R Grattan
* R Buxton	* K S Kelly
T Cator	* G Nurden
J W Chapman	* J L Thomas
* S G Daniels	
* G D Gay	North Norfolk DC
* M Harris	* H Blathwayt
M Jones	* P Bütikofer
I Robinson	A M Fitch-Tillett
D Roll	* P Grove-Jones
* F Sharman	M Millership
* M Smart	* L Shires
* T P Strudwick	* J Toye
* J G Tallowin	* A Varley
* E Wharton	Vacancy
* S D Wright	
Vacancy	Great Yarmouth B C
	M Bird
	M Fairhead
	G Freeman
	* N Galer
	* L Mogford
	Jointly Appointed
	B Lawn

Present (62%)

R Buxton in the Chair

In attendance:

Karen Bingham (Business Support Officer), Giles Bloomfield (Catchment Engineer, WMA Eastern), Cathryn Brady (Sustainable Development Manager), Phil Camamile (Chief Executive), Sue Cook (CEO's PA), Sallyanne Jeffrey (Finance and Rating Manager), Caroline Laburn (Environmental Manager) and Matthew Philpot (Project Engineer)

ID	Broads (2006) IDB, Minute	Action
26/20	APOLOGIES FOR ABSENCE	
26/20/01	Apologies for absence were received on behalf of Mike Jones,	

ID	Action
<p>Angie Fitch-Tillett, Malcolm Bird, Marion Millership, John Burton, Marlene Fairhead, Rebecca Grattan and Ian Robinson.</p>	
<p>27/20 WELCOME AND INTRODUCTIONS</p>	
<p>27/20/01 The Chairman welcomed everyone to the virtual meeting. The Chief Executive advised members that changes had been made to the Board's Standing Orders which had been approved by Defra on 17 April 2020 that allowed the Board to meet virtually until 7 May 2021. These changes had been necessary to allow the Board to continue to hold lawful public meetings during the Coronavirus pandemic. RESOLVED that this be noted.</p>	
<p>28/20 DECLARATIONS OF INTEREST</p>	
<p>28/20/01 Mark Harris declared an interest in the Pump Attendant Role Review agenda item within the Operations Report. Mark was a pump attendant at a number of the Board's pumping stations. RESOLVED that this be noted.</p>	
<p>29/20 MINUTES OF THE LAST BOARD MEETING HELD ON 20 JANUARY 2020</p>	
<p>29/20/01 The minutes of the last Board meeting held on 20 January 2020 were approved and signed as a true record (a copy of which is filed in the Minute Book). Arising therefrom:</p>	
<p>29/20/02 Caister Sewage Treatment Works (06/20/02)</p> <p>George Gay reported concern about the high ammonia levels from sewerage arising from the Caister Sewage Treatment Works, the water quality and the problems this could cause with grazing in Caister. It was agreed and thereby RESOLVED that the Catchment Engineer would investigate and respond accordingly.</p>	<p>GB</p>
<p>29/20/03 Additional 650 Homes in Caister (08/20/03)</p> <p>The Sustainable Development Manager confirmed that contact with the Local Planning Authority and the Developers had been made in respect of the development plans for additional housing in Caister. RESOLVED that this be noted.</p>	
<p>29/20/04 Adoption of Ordinary Watercourse in Caister (20/20/01)</p> <p>The Project Engineer reported that he had contacted Malcolm Bird after the previous meeting to discuss the proposed adoption in more detail, but had not heard back from him, so agreed to make contact again. RESOLVED that this be noted.</p>	<p>MP</p>

ID	Action
30/20 ENGINEERING, ENVIRONMENTAL AND PLANNING REPORT	
30/20/01 The Engineering Report, (a copy of which is filed in the Report Book), was considered in detail and approved. Arising therefrom:	
30/20/02 COVID-19 The Project Engineer reported how the team had dealt with the ongoing situation with COVID-19. Some of the project work had been delayed but was still expected to happen in this financial year. All operatives and contractors were key workers as defined by the Government and were therefore working full time, carrying out essential work in the district. RESOLVED that this be noted.	
30/20/03 Weedscreen Cleaners There had been three recent failed weedscreen cleaners, however, the problems were not deemed major or recurring at this time. There is a risk that this may have an impact on the budgets, but given the earliness in the financial year of the issues, it is hoped these can be managed with the finances available. An Early Warning of possible cost impacts was, however, given to Members. Giles Bloomfield updated the Board saying that some of the cleaners are indeed old, but a new one would be very costly and the Government are not considering replacing them separately to full pumping station replacement.	
30/20/04 Upper Thurne Integrated Drainage Improvements (UTIDI) (paragraph 5.4) The Project Engineer confirmed that the contract terms with the consultant were almost agreed for the Upper Thurne Integrated Drainage Improvements project and it was likely that the working group would meet in the next quarter. The Chair agreed to discuss this with officers after the meeting as to who would be best placed to join the working group to represent the Board. RESOLVED that this be actioned.	MP
30/20/05 Broadland Flood Alleviation Project (BFAP) (paragraph 5.6) The Project Engineer had requested further clarification from BESL regarding the outstanding issues arising from the Broadland Flood Alleviation Project (BFAP). It was agreed that the Project Engineer would provide an update at the next Board meeting.	MP
30/20/06 Sutton Staithe SSSI Improvements (paragraph 5.7) Mark Smart declared an interest in this agenda item due to his employment with the RSPB who were the landowner.	

ID	Action
<p>RESOLVED that this be noted.</p> <p>It was fully supported and unanimously agreed that the Board should contribute up to £10k towards the upfront costs of FCERM 7 study in relation to the Sutton Staithe SSSI Improvements as detailed on pages 18 and 19 of the report. RESOLVED that this be noted.</p>	GB
<p>30/20/07 Pump Attendant Role Review (paragraph 6.1)</p> <p>The revised Volunteer Pump Attendant role job description (a copy of which is filed in the Report Book) was considered in detail and approved. The Finance and Rating Manager advised that invoices would need to be submitted promptly for payment because accruals could not be made for late invoicing into the following financial year. The Finance and Rating Manager and Project Engineer would liaise with the current pump attendants to ensure invoices were sent to the correct place and within the agreed timescale. RESOLVED that this be noted.</p>	SJ/MP
<p>30/20/08 Mechanical & Electrical Engineering Staff (paragraph 6.2)</p> <p>The Project Engineer highlighted the skilled M&E and civils team which the Board now had in place. The Project Engineer agreed to provide a record of all external rechargeable works undertaken at each meeting, moving forward. It was agreed and thereby RESOLVED to include this information in future meeting reports.</p>	MP
<p>31/20 ENVIRONMENTAL REPORT</p>	
<p>31/20/01 The Environment Report (a copy of which is filed in the Report Book) was considered in detail and approved. Arising therefrom:</p>	
<p>31/20/02 COVID-19</p> <p>The Environmental Manager informed the Board that the Environment Team had risk assessed and prioritised their activities to ensure compliance with COVID-19 guidelines.</p>	
<p>31/20/03 Corporate Social Responsibility (CSR) – Summer Walks (paragraph 7.2)</p> <p>Due to the ongoing COVID-19 restrictions, the planned CSR Summer Walks (as detailed on page 20 of the meeting report), would need to be rearranged. Members would be kept informed. RESOLVED that this be noted.</p>	CL
<p>32/20 PLANNING REPORT</p>	
<p>32/20/01 The Planning Report (a copy of which is filed in the Report Book) was considered in detail and approved. Arising therefrom:</p>	

ID	Action
<p>32/20/02 Delegated Consents (3)</p> <p>The delegated consents determined by the Chief Executive's Management Committee were considered in detail and approved.</p>	
<p>32/20/03 Planning Team Working with District/Local Councils</p> <p>The Sustainable Development Manager reported that a member of her team was focussing on working with the planning teams at the District and Local Councils. The Chair asked that a progress update be included in future Planning Reports. RESOLVED that this be provided in future meeting reports.</p>	<p>CB</p>
<p>33/20 THE BOARD'S HEALTH, SAFETY AND WELFARE REPORT</p>	
<p>33/20/01 The Health, Safety and Welfare Report was considered in detail and approved (copies of which are filed in the Report Book). Arising therefrom:</p>	
<p>33/20/02 Recording of Learning Events</p> <p>The Project Engineer asked that the Councils share details of any learning events (near misses) that they have in order to increase shared learning for all. RESOLVED that this be noted.</p>	
<p>33/20/03 HS&W Training for Board Members</p> <p>In accordance with recommendations from ADA, it was welcomed and agreed that 10-15 minutes of each Board meeting should be dedicated to HS&W training. RESOLVED that this be included in future Board meetings. Harry Blathwayt also suggested that the Broads Authority was consulted on H&S, which was agreed.</p>	<p>GB</p>
<p>34/20 INTERNAL AUDIT REPORT FOR THE YEAR ENDING 31 MARCH 2020</p>	
<p>34/20/01 The Internal Audit Report for 2019/20 as prepared by the Board's Internal Auditor, together with the Chief Executive and Finance Manager's responses and agreed actions, (copies of which are filed in the Report Book), were considered in detail and unanimously approved. There were matters no arising.</p>	
<p>35/20 APPOINTMENT OF INTERNAL AUDITOR FOR 2020/21</p>	
<p>35/20/01 It was agreed and thereby RESOLVED to approve the re-appointment of the King's Lynn & West Norfolk Borough Council's Internal Audit Service (shared with Fenland District Council) to undertake the Board's Internal Audit for 2020/21.</p>	

ID	Broads (2006) IDB, Minute	Action
36/20	FINANCIAL REPORT FOR THE YEAR ENDING 31 MARCH 2020	
36/20/01	The Financial Report for the year ending 31 March 2020, was considered in detail and approved, (a copy of which is filed in the Report Book). There were no matters arising.	
37/20	ANNUAL GOVERNANCE AND ACCOUNTABILITY RETURN 2019/20 PART 3	
37/20/01	The Annual Governance Statement shown in Section 1 of the Annual Governance and Accountability Return for the year ended 31 March 2020 was considered in detail and approved by the Board.	
37/20/02	The Accounting Statements shown in Section 2 of the Annual Governance and Accountability Return for the year ended 31 March 2020 were considered in detail and approved by the Board.	
38/20	DATE OF COMMENCEMENT PERIOD FOR THE EXERCISE OF PUBLIC RIGHTS	
38/20/01	It was agreed and thereby RESOLVED to publish the notice on the Board's website and also display the notice in the office reception, that the Accounts year ending 31 March 2020 would be available for inspection for the 30 working day period commencing 15 June 2020 and ending on 24 July 2020. RESOLVED that this be noted.	
39/20	SCHEDULE OF PAID ACCOUNTS	
39/20/01	The Schedule of Paid Accounts for the period 1 January 2020 to 31 March 2020 totalling £770,215.23, (a copy of which is filed in the Report Book), was considered in detail and approved. There were no matters arising.	
40/20	RISK REGISTER	
40/20/01	Members considered and approved the risk register for those risks with a risk assessment matrix score of ≥ 6 . It was agreed and thereby RESOLVED to add the risk of pandemic to the register (valued at 3), which may lead to slippage and increased costs in the work programmes. RESOLVED that this is added.	PJC
41/20	NEXT MEETING	
41/20/01	The next Board meeting would be held on Monday, 10 August	

ID	Action
<p>2020 at 10.00 am, either via Zoom, or at Hickling Barn. Details to follow.</p>	
<p>42/20 ANY OTHER BUSINESS</p>	
<p>42/20/01 The Chief Executive reported that Jo Copplestone had attended a meeting of the Water Resources East on behalf of the Board and had produced a written report. This would be circulated to members after the meeting. RESOLVED that this be noted.</p>	<p>PJC</p>
<p>42/20/02 Noel Galer said that he had a Zoom ‘cheat sheet’ that he would be happy to share with members, so would circulate to Sue Cook (CEOs PA) after the meeting for further distribution. RESOLVED that this be noted.</p>	<p>SC</p>
<p>42/20/03 Fred Sharman queried the involvement of Mike Falcon regarding the land registration process and ownership of the Board’s land. The Chief Executive agreed to investigate where we had got to with this and provide an update at the next Board meeting. RESOLVED that this be noted.</p>	<p>PJC/CB</p>
<p>43/20 OPEN FORUM: TO HEAR FROM ANY MEMBER OF THE PUBLIC, WITH LEAVE OF THE CHAIRMAN</p>	
<p>43/20/01 There were no members of the public present at today’s meeting.</p>	
<p>44/20 CONSORTIUM MATTERS</p>	
<p>44/20/01 Unconfirmed minutes</p>	
<p>The unconfirmed minutes of the last Consortium Management Committee meeting held on 27 March 2020 were considered in detail and approved. There were no matters arising.</p>	
<p>44/20/02 WMA Schedule of Paid Accounts</p>	
<p>The WMA Schedule of Paid Accounts for the period 1 December 2019 to 29 February 2020 totalling £473,939.28 as approved at the Consortium Management Committee meeting on 27 March 2019, was considered in detail and adopted by the Board. There were no matters arising.</p>	
<p>44/20/03 WMA Financial Report</p>	
<p>The WMA Financial Report for the period 1 April 2019 to 29 February 2020, as approved at the Consortium Management Committee meeting on 27 March 2020 was considered in detail and adopted by the Board. There were no matters arising.</p>	
<p>44/20/04 Issues for discussion at next CMC meeting</p>	

There were no specific issues raised by members that would require discussion at the next Consortium Management Committee (CMC) meeting on 26 June 2020. Should members wish to raise any item for discussion at the next meeting, they should contact any of the Board's representatives, or the Chief Executive directly: members were reminded that the Board's representatives on the CMC were Robin Buxton, Simon Daniels and Louis Baugh.

45/20 CONFIDENTIAL BUSINESS

- 45/20/01** It was agreed and thereby RESOLVED to exclude the public from the next part of the meeting due to the confidential nature of the business to be transacted, in accordance with Section 2 of the Public Bodies (Admission to Meetings) Act 1960.

BROADS (2006) IDB ENGINEERING & ENVIRONMENTAL REPORT – April 2020

This report covers the period from to 3 January 2020 – April 2020

Further to the COVID-19 outbreak and Government advice, operations staff have reviewed the operational programme and working methods in order to ensure the safety of our staff.

Further to this specific risk, assessments for scoping, machine work and M&E work have been developed and more attention has been given to social distancing, staggering breaks and not undertaking activities in close proximity. This has allowed machine based routine maintenance and scoping to continue.

Mechanical and Electrical Works has been reviewed. At the start of the lockdown period we undertook a stock take of essential parts and purchased additional items where required. We also returned all temporary pumps to our Martham yard, where we serviced them and filled with fuel, so that they are ready in the case of an emergency. Many suppliers are closed, meaning parts are becoming difficult to obtain. Therefore we have suspended our proactive maintenance activities, and instead are reacting to breakdowns only and using the time to complete other jobs, which have not been completed to date.

Environmental staff have had their work prioritised and risk assessed to allow essential maintenance scoping and mitigation work to take place for capital schemes and maintenance, to ensure works can proceed following the lockdown period.

We feel the precautions and mitigation measures we have in place are working and that we are keeping staff safe, whilst still fulfilling our important role.

1. HEALTH & SAFETY

- No accidents this quarter.
- Learning Events:
 - o Gates at Martham being difficult to close in high winds. Event reviewed and action to provide an additional securing point taken.
 - o High Hand Arm Vibration readings reviewed. Some tools reading higher than tagged. Tools to be re-tagged with different values.

Tool box talks delivered on:

- 2020 Updated Generic Risk Assessments
- Falls From Machines
- COVID-19
- DSE Assessments for all staff now working from home

2. REVENUE MAINTENANCE WORKS

Works have been undertaken on Board main drains in these catchments:

Hickling
Stubb
Doles
Hermitage
Sutton
Hempstead Waxham North

Brograve
East Ruston
Ludham Bridge
St Benets
Irstead
Horning Grove
Tunstall
Halvergate Breydon

3. PUMPING STATIONS

This quarter we have undertaken level surveys on all pumping stations to determine the on/off levels in mAOD. This information will be useful for many different applications and was requested by the Broadland Futures Initiative for their hydraulic modelling work. This work has been fully funded by the BFI project.

HAPPISBURGH TO WINTERTON DISTRICT

1. Brograve: (3 No. Pumps)
Wire ropes replaced on weedscreen cleaner and dump area re-fenced and gated.
2. Horsey: (1 No. Pump)
No major problems reported.
3. Somerton South: (2 No. Pumps)
No major problems reported.
4. Somerton North: (1 No. Pump)
No major problems reported.
5. Somerton Auxiliary: (1 No. Submersible)
No major problems reported.

LOWER BURE FLEET & ACLE MARSHES DISTRICT

1. Tunstall Pump: (2 No. Pumps)
Weedscreen cleaner failed. Overhaul may be required and is being investigated by the M&E team. M&E team monitoring weed.
2. Five Mile Pumping Station: (1 No. Pump)
No major problems reported.
3. Ashtree Pumping Station: (1 No. Pump)
Pump failed due to damage from suspected foreign object.
Pump replaced with spare. Pump currently being repaired.
4. Breydon Pumping Station: (2 No. Pumps)
Weedscreen cleaner fault. Repairs being investigated.
5. Berney Pumping Station: (1 No. Pump)
No major problems reported.
6. Seven Mile Pumping Station: (2 No. Pumps)
Weedscreen cleaner currently failed. M&E Team investigating repairs required.
7. Stracey Arms Freshwater Intake Works: (Automatic inlet penstock)
Some faults have been experienced this quarter which have now been fixed and the structure is working.

LOWER YARE FIRST DISTRICT

1. Buckenham Pumping Station: (1 No. Pump)
No major problems reported.
2. Postwick Pumping Station: (1 No. Pump)
No major problems reported.

LOWER YARE FOURTH DISTRICT

1. Cantley Pumping Station: (1 No. Pump)
No major problems reported.

MIDDLE BURE DISTRICT

1. The Doles Pumping Station: (3 No. Pumps)
No major problems reported.
2. Hermitage Pumping Station: (1 No. Pump)
No major problems reported.

MUCKFLEET & SOUTH FLEGG DISTRICT

1. Stokesby Pumping Station: (2 No. Pumps - Archimedes Screw Pumps)
i. Auto Greasers repaired.
2. Mautby Pumping Station: (2 No. Pumps - Archimedes Screw Pumps)
No major problems reported.

REPPS MARTHAM & THURNE DISTRICT

1. Martham Pumping Station: (1 No. Pump)
No major problems reported.
2. Repps Pumping Station: (1 No. Pump)
No major problems reported.
3. Thurne Pumping Station: (1 No. Pump)
No major problems reported.

SMALLBURGH DISTRICT

1. Hickling Stubb Pumping Station: (1 No. Pump)
No major problems reported.
2. Eastfield Pumping Station: (1 No. Pump)
No major problems reported.
3. Catfield Pumping Station: (1 No. Pump)
No major problems reported.
4. Martham Heigham Holmes Pumping Station: (1 No. Pump)
No major problems reported.
5. Potter Heigham Pumping Station: (2 No. Pumps)
No major problems reported.
6. Horsefen Pumping Station: (1 No. Pump)
No major problems reported.
7. Ludham Bridge North Pumping Station: (1 No. Pump)
No major problems reported.

8. Ludham Bridge South Pumping Station: (1 No. Pump)
No major problems reported.
9. St Benet's Pumping Station. (1 No. Pump)
No major problems reported.
10. Horning Grove Pumping Station: (1 No. Pump)
No major problems reported.
11. Irstead Pumping Station: (1 No. Pump)
No major problems reported.
12. Sutton Pumping Station: (1 No. Pump)
No major problems reported.
13. Chapelfield Pumping Station: (1 No. Pump)
No major problems reported.
14. Wayford Bridge Pumping Station: (1 No. Pump)
No major problems reported.
15. East Ruston: (Tonnage Bridge Pumping Station – 1 No. Pump)
No major problems reported.

4. **PLANT**

Quotes for a replacement Tractor & Herder are being obtained along with quotes for a replacement 14T machine.

The Norfolk Rivers IDB are also purchasing a new machine, so economies of scale are expected.

Details will be brought to the next board meeting.

5. **CAPITAL WORKS**

5.1 **Muckfleet Project – Update**

Works on the final year of bank works has just started and are expected to be completed by the end of this summer. The desilt of the Muckfleet is planned for this winter. Consultation is currently underway with Natural England to obtain their assent ahead of works starting. A small area of water vole mitigation has been undertaken in March/April 2020 to enable the de-silt.

Improvements to the water control structure at the downstream end of the Muckfleet are being investigated. This will help to deliver better control of the water levels and improved fish passage. These improvements will provide operational and environmental benefits to the Muckfleet and Trinity Broads, including the designated sites.

Plans for a new structure at the top end are also being developed to control water in the event of an emergency.

5.2 **Tunstall KLAWA Fish Pass**

The first trial phase took place throughout the winter, concluding in February. This has demonstrated that silver eels can successfully pass through the structure. However, this is at a lower rate of success than predicted in laboratory trials.

If additional funding can be secured through Defra then a future trial phase will focus on optimising guidance and attraction of eels to the pass entrances.

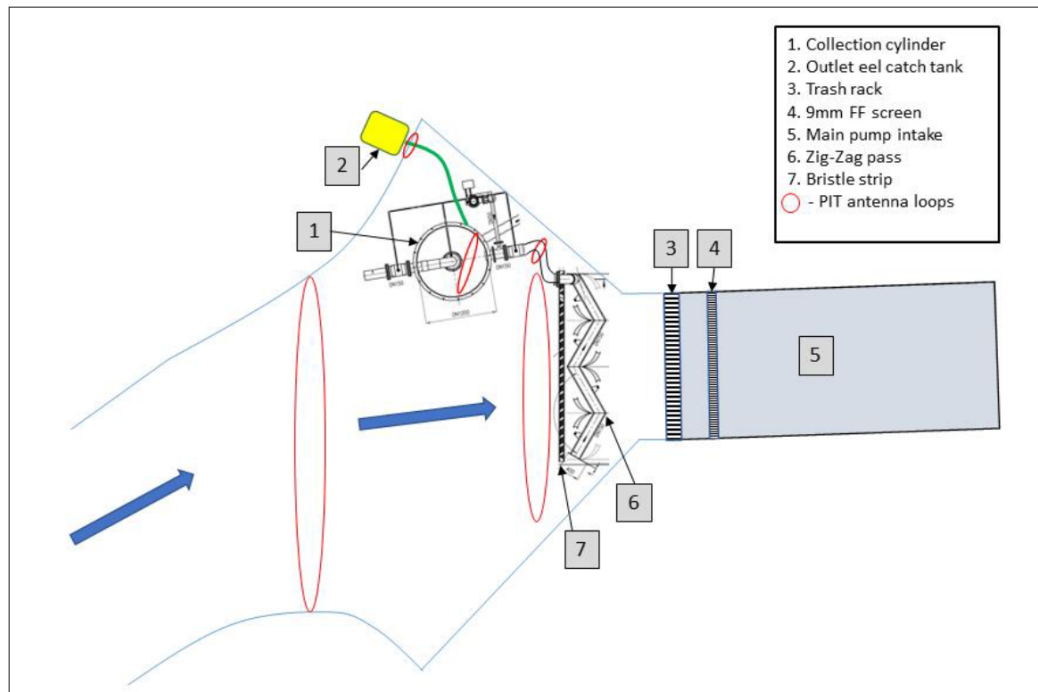


Figure showing the Locations of PIT antennas (red loops) at Tunstall pumping station to record the movements of tagged eels

Thames Water and their consultants Atkins visited the site for a knowledge-sharing meeting on 25 February as they are planning to install the structure at a reservoir in London. This proved to be a useful meeting for all parties.

5.3 Martham Dyke Main Drain Realignment

The culvert is now connected and operating efficiently, with final landscaping and fencing being completed. Replacement and mitigatory tree and hedge planting is being planned for the next optimal planting season in Autumn 2020.

Some delays to the concrete infilling of the existing culvert have been experienced, due to the Coronavirus, but we expect works to be completed by the end of May/June.

Works are fully on budget.



5.4 Upper Thurne Integrated Drainage Improvements (UTIDI)

Contracts and a detailed scope for the consultant has been developed and we aim to start the business case in the next quarter.

The boards working group for this project will be contacted in due course.

5.5 Halvergate Marshes Pump Management Scheme

Nothing to report this period.

5.6 Broadland Flood Alleviation Project (BFAP) Area Update

A reply from BESL was received on the locations put forward by the board, where we requested details for information on future works.

Officers have replied to this seeking further clarifications.

Updates to follow once further responses from BESL have been received.

5.7 Sutton Staithe SSSI Improvements

Further to previous investigations into resolving the damage being caused by our pumped water into the Hand Marsh system designated SSSI (Oranage area figure 1) the recommended solution identified relocating Sutton Pumping Station to the staithe (pink star) with re-engineering the hydraulic fall on the watercourse network (marked in red) to ensure continuity of flow. Directly upstream of the proposed new station location will be a settlement reedbed system design to help strip out the ochrous sediment causing the the concern. Discussions are underway with the landowners on how best this can be achieved.

The challange to date has been both the challenge of affordability (Capital cost c.£750k) and technical solution to manage both the sediment loading and compliance required Eel Regulations.

An opportunity has arisen and Defra has just released a improved Partnership Funding Calculator (PFC2020) which better reflects the importance of sensitive environmental land management. Given also the Coronavirus restrictions on construction activities within Environment Agency it is likely an underspend will be realised this financial year.

The proposal is to bring this project forward a year (programmed 2021) with a view of capitalising on potential available underspend. The estimated cost to undertake economic assessment to the new PFC, Ground investigations, baseline environmental assessment and required Outline Business Case for the capital fund grant is £40k.

Approval by the Board

Contribute up to £10k towards the upfront costs of FCERM 7 study, the remainder funded by Local Levy/FDGiA.

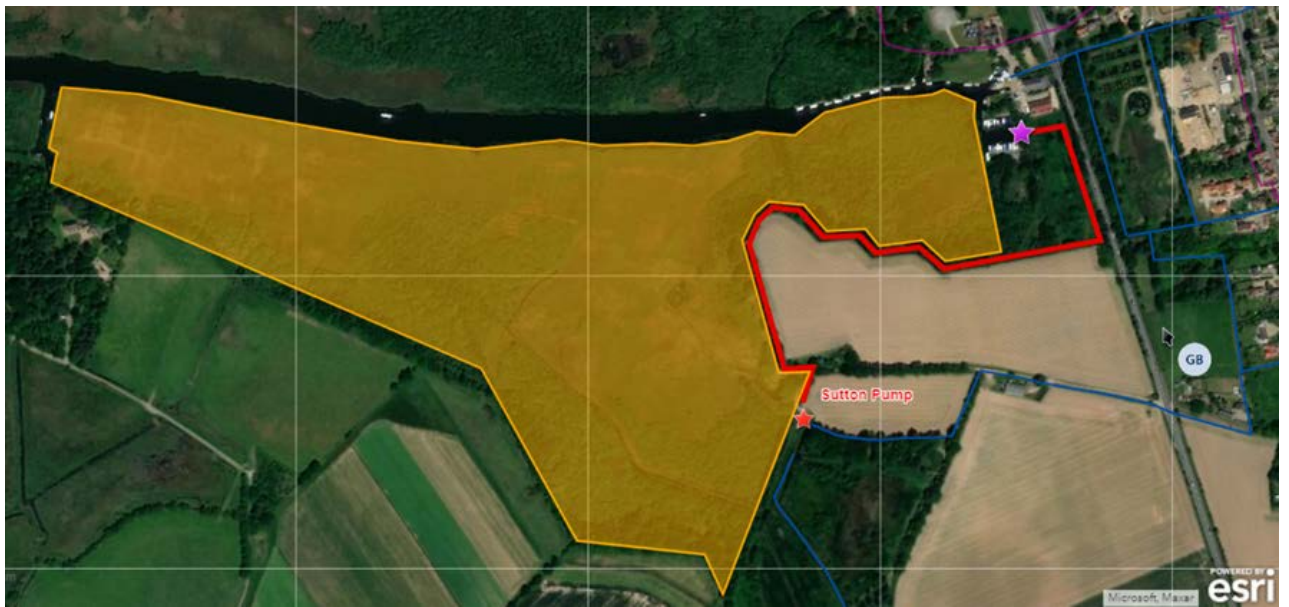


Figure 1

6. OPERATIONAL MATTERS

6.1 Pump Attendant Role Review

The updated job role has been developed and discussed with the pump attendants and is included in appendix 1. The new role description puts in place consistency around management of the health and safety risks, pay and invoicing.

There will be an annual review of the job description and Health and Safety management by officers going forward. Once approved officers will arrange for risk assessments to be sent out and briefed and for the delivery of lifejackets where required.

Board decision: Approve the new Pump attendant role, as set out in Appendix 1.

6.2 Mechanical & Electrical Engineering staff freelance work

The BIDB have a very experienced and knowledgeable team of mechanical and electrical engineers and fabricators.

The board can complete recharge work for other Risk Management Authorities and our statements of capability are available on the website at:
https://www.wlma.org.uk/uploads/WMA_Statements_of_Capability.pdf

Further to this the officers also plan to offer services to undertake recharge work for non-domestic electrical work for third parties and landowners.

The rates for this are £35/hr per engineer, plus a £50 call out fee.

Enquires should be directed to Phil Semmence.

7. OTHER MATTERS

7.1 Water Transfer Licence Update

The EA returned with some minor queries in January 2020 regarding the 3 water transfer licences applied for by the Broads Board in December 2019 for six abstraction points in the Broads. These were dealt with accordingly and returned to the EA in early February 2020.

The Water Resources (Transitional Provisions) Regulations 2017, referred to as the transitional regulations, allows the Broads IDB to continue abstracting until a final decision is made at the EA's determination period ending on 31 December 2022. The letter received from the EA is shown in Appendix 2.

7.2 Corporate Social Responsibility (CSR) - Summer Walks

As part of the WMAs CSR policy, officers have developed a programme of summer walks at the following locations.

- Thursday 30 April – Jamie and Phil at Muckfleet in partnership with the Trinity Broads Partnership. Unfortunately this event had to be cancelled due to the COVID-19 restrictions.
- Friday 19 June – Matthew & Jamie at Silvergate: A walk detailing the river restoration completed on the IDBs Silvergate stream and the environmental opportunities which have been achieved.
- Friday 17 July – Tom & Jamie at Buxton: A walk around the new Natural Flood Management Project.
- Friday 7 August – Paul & Helen at Halvergate. A walk around the Halvergate system including the environmental and engineering challenges overcome as part of the project.
- Friday 18 September – Pete & Helen at Suffolk Debenham reservoir (TBC).

Exact timings will be circulated nearer the time and may change given the current circumstances, however board members are all invited and we would welcome circulation of these events within your organisations. Please follow us on Twitter for other news also.

7.3 Visit to Bells and Mocketts Pumping Station

A visit to Bells and Mocketts Pumping Station at the Isle of Sheppey, Kent was organised on the 16 January by the Catchment Engineer; in association with the River Medway IDB and Aquatic Control Engineering. The visit was attended by Board Members and IDB staff interested in seeing the two new state of the art Archimedes' screw Pumps in action. This field trip bore particular relevance to the Broads IDB, to inform the up and coming Upper Thurne Water Management Scheme. However, it was useful from a staff Continual Personal Development and training perspective also.



7.4 Her Majesty the Queen Opens Wolferton Pumping Station, Kings Lynn

On the 5 February 2020, Her Majesty the Queen officially opened the newly commissioned Wolferton Pumping Station in the presence of KLIDB staff, Contractors and WMA Board Chairmen. She was given a half hour tour of the new station by the CEO, Phil Camamile and Project Managers Mel Neal, Gary Howe and Colin Beaumont.

Before leaving the Ceremony, she was presented with a photograph of her late father, King George VI opening the previous Wolferton Pumping station on the Sandringham Estate in 1948, by Cllr Brian Long (Kings Lynn IDB Chairman). The day was a great success and was greatly enjoyed by all who participated.



Her Majesty being shown around the new Wolferton Pumping Station site by the Chief Executive Officer.

7.5 Broads Environmental Land Management Scheme – Trial Project

Officers of the Broads IDB continue to be invited to participate and comment on the Broads ELMs project. The proposal for the pilot is ongoing and looking for a derogation on time to enable full participation with stakeholder, post Covid-19 restrictions.

7.6 Water Resources East

Water Resources East (WRE) workshop on water trade was held on the 9 March in Snape Maltings. There was wide spectrum of expertise investigating opportunities of a more holistic approach to water abstraction and licensing reform. IDBs are guardians of sizeable water transfers through our drainage networks and pumping operations. This capability and resource is likely be able form part of a more strategic transfer of water resource form part of WRE investigations Further information can be found at <https://wre.org.uk/>

An element of the day investigated catchment management digital water trade platforms to help map out risks and opportunities for the counties. Further information can be found at Appendix 3.



8. ENVIRONMENTAL

8.1 Information for the Board

8.1.1 Dissolved Oxygen at Pumps report for 2019

A meeting was held between IDB and EA officers on the 10 February to discuss the results of the Dissolved Oxygen at Pumping stations. The outcome of that meeting was to note that further monitoring would be undertaken in 2020 and was due to start in May 2020. Some sites have been removed from the survey and some sites have been added, namely Shallam Dyke and Cantley. A desilt was recommended for Catfield which has been undertaken. The problematic sites of Repps and Catfield will continue to be monitored. The start of the survey will be reassessed following the COVID-19 restrictions.

A summary of the Recommendations from the Dissolved Oxygen report can be found in Appendix 4. The Full report is available upon request.

8.2 Broads Biodiversity Action Plan Information

8.2.1 Breeding Wader Scrapes

Discussions are on-going to deliver habitat enhancements and scrapes for breeding waders in partnership with Norfolk Wildlife Trust at their Upton Marshes Reserve. The aim is to provide funding allocated through our BAP in order to meet our objectives for breeding waders in the Broads during the current five year period. It is planned that the works will be undertaken and completed later this year.

8.2.2 Results of SMO Audit – Catfield

An SMO audit was carried out on the drain network at Catfield on the 16 March 2020 after desilting maintenance was completed. Overall the audit scored 4.5 out of 5 because the desilt was successful, the silt was placed and spread in a tidy fashion away from the bank edge of the drain and the deer wallow that was causing a problem was filled in. There is hope that this maintenance will improve the overall dissolved oxygen levels during the summer months when water levels are lower.

8.3 Meetings or Training

8.3.1 Water Life Recovery East

The WMA was recently invited to join the Water Life Recovery East Steering Group. This group aims to undertake a pilot project using the latest technology in trapping and mink identification using the latest Remoti smart traps, genetic studies and eDNA technology, with the overarching aim, to eradicate mink from the Eastern Counties of England. The aim then would be to build on the successes of this pilot project and roll the project further afield with the aim of eradication of mink throughout the UK.

A recent article by the Chair of the Water Life Recovery East was published in the ADA gazette (Spring 2020) with a view to encouraging further trapping by interested parties. The article can be seen in Appendix 5.

8.3.2 Trinity Broads Partnership (TBP) – Update

The Environmental Officer attended the Technical Group Meeting in February 2020 and a few days later BIDB hosted a site visit to the Muckfleet project for partners to see the flood defence works and environmental enhancements that we had been delivering in the area the previous year.

April 2020 – COVID-19 restrictions led to the cancellation of the Consultation Group meeting due to the large number of people involved. The technical group meeting was held through online video conference and again supported by the Environmental Officer. The final stages of the Muckfleet project were discussed as well as potential enhancements to the tilting weir sluice and hence water level management and fish passage. TBP member organisations all have revised working practices at the moment, with the priority being only critical work activities. TBP activities have been severely impacted with no volunteer work happening and this year's programme of 25 year anniversary events being cancelled until further notice. BIDB were due to help deliver a guided walk at the Muckfleet during April.

8.4 Pre-work Site Visits during the period:

Date	Officer	Site	Comments / Actions Undertaken
16-03-20	HM	Catfield	SMO drain audit to assess desilt maintenance with Alan G.
20-3-20	JLM	Alderfen Broad	Site visit with Adam Pimble, NWT to discuss IDB maintenance and the issue of Red Elder here. Phil Semmence and Alan Goose also attended
26-3-20	JLM	Muckfleet WV Mitigation for de-silt access culvert	Advised and assisted staff to remove vegetation from the mitigation area using flail, strimmer and rake to achieve bare earth. Will monitor over 2 weeks and to undertake destructive searches undertaken after Easter.
3-4-20	JLM	Muckfleet WV monitoring survey	Monitoring survey following vegetation clearance. No signs found.
8-4-20	JLM	Muckfleet WV destructive search	With Phil S. Checked for signs – none found. So, commenced destructive searches by hand. Bridge abutments will need supervision during removal.

8.5 Assents/ Licences Granted and/or Applied for during the Period:

License / Assent / Habitat Regulations Assessment	Applied	Granted
HRA for the Muckfleet De-silt	30 January	TBC
SMO Audit carried out on drains at Catfield DRN008P0201, DRN008P0202, DRN008P0203	16 March 2020	N/A
EA herbicide licence application to treat Japanese knotweed at Martham depot on a drain near water	05 March 2020	11 March 2020
EA herbicide licence application to treat Japanese knotweed on a drain near water at Sutton DRN051G0101	05 March 2020	27 April 2020
NE Assent for maintenance works undertaken near Upton Broad SSSI	24 March 2020	02 April 2020

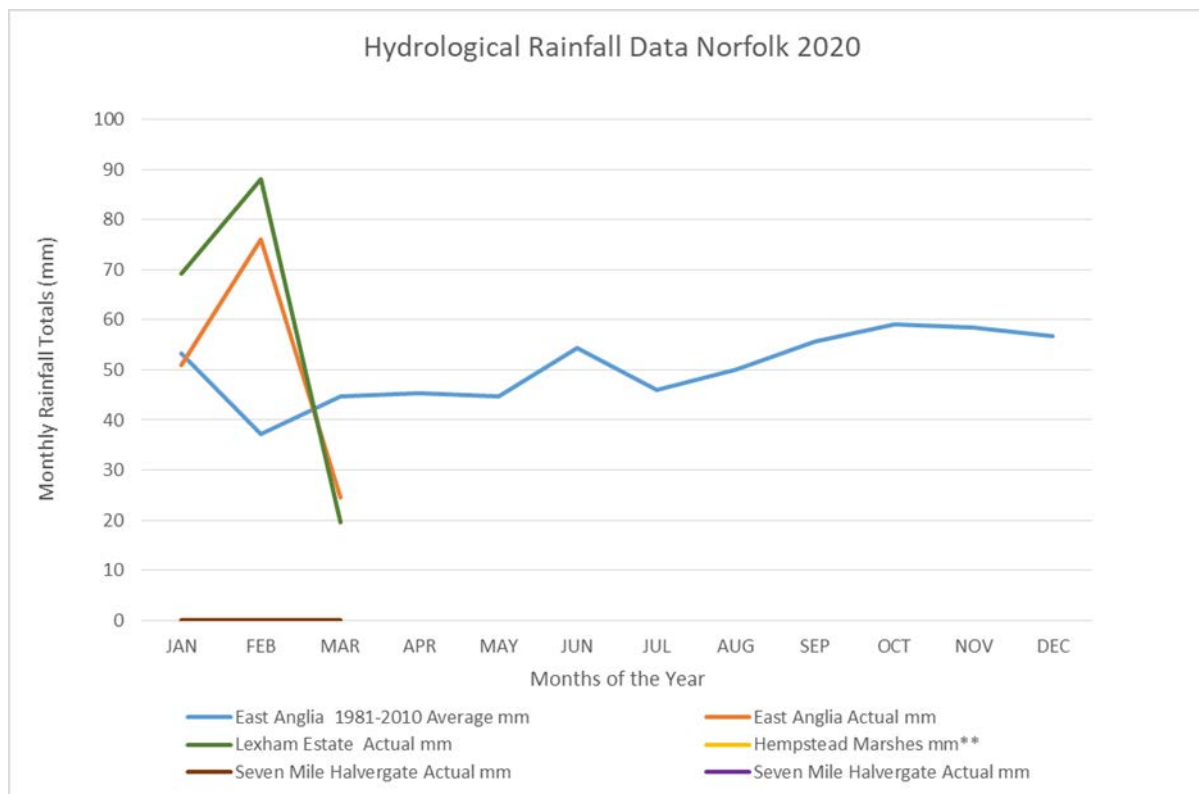
9. HYDROLOGY – UK Overview

(extracts from

https://www.metoffice.gov.uk/pub/data/weather/uk/climate/datasets/Rainfall/date/East_Anglia.tx)

- 9.1 At the start of January, high pressure lay over southern parts of the UK, bringing settled weather but generally with plenty of cloud. This gradually moved away south-eastwards allowing frontal systems in from the west, and from the 7th to 17th the weather was mild, unsettled and also very windy at times. High pressure brought settled weather from the 18th to 25th, with plenty of sunshine initially but by the 22nd most places were overcast. Wet and windy weather returned from the 26th, and there was snow in some areas on the 27th and 28th, mainly on high ground, but very mild air returned on the last three days.
- 9.2 February opened with four days of changeable westerlies, then high pressure briefly moved across the country between the 5th and 7th bringing settled weather with sunshine and frosty nights to many central and southern counties. The rest of the month was windy and exceptionally wet, with rain frequently moving in from the west and south-west and giving large totals. Storm Ciara on the 9th and Storm Dennis on the 15th brought exceptional rainfall totals to much of the country, and it was also very wet on the 28th with Storm Jorge. In between the rain belts, there were brighter spells and blustery showers, and the showers were wintry at times, especially in the north, but any lying snow on low ground was short-lived.
- 9.3 March began with a cool showery westerly type, bringing sunshine and showers and occasional longer spells of rain, with sleet and snow on high ground. It was generally milder and more unsettled from the 7th to 15th, with belts of rain crossing the country at regular intervals, interspersed with brighter showery weather. High pressure then slowly built across the British Isles, and a spell of

dry sunny weather followed for most of the country, with much of England, Wales and southern Scotland having plenty of sunshine from the 22nd to 27th inclusive, with warm days and cold nights. During this spell, slow-moving fronts often brought more cloud and some rain to north-western Britain. A northerly outbreak brought wintry showers to eastern areas on the 28th, followed by mostly dry but relatively cloudy weather.



	East Anglia 1981-2010 Average mm	East Anglia Actual mm	Lexham Estate Actual mm	Hempstead Marshes mm**	Seven Mile Halvergate Actual mm
JAN	53.4	50.9	69.1	0	0
FEB	37.2	76.1	88.1	0	0
MAR	44.8	24.5	19.6	0	0
APR	45.3				
MAY	44.8				
JUN	54.3				
JUL	46				
AUG	50.1				
SEP	55.6				
OCT	59				
NOV	58.5				
DEC	56.8				

* <http://www.metoffice.gov.uk/climate/uk/summaries/2020>

GILES BLOOMFIELD, CATCHMENT ENGINEER (WMA EASTERN)
PAUL GEORGE, OPERATIONS MANAGER (WMA EASTERN)
TOM JONES, OPERATIONS MANAGER (WMA EASTERN)
PHIL SEMMENCE, OPERATIONS MANAGER (WMA EASTERN, NORFOLK)
CAROLINE LABURN, ENVIRONMENTAL MANAGER
HELEN MANDLEY, ENVIRONMENTAL OFFICER
JAMIE MANNERS, ENVIRONMENTAL OFFICER

BROADS (2006) INTERNAL DRAINAGE BOARD

PUMP ATTENDANT- VOLUNTEER ROLE DESCRIPTION

Role title: IDB Pump Attendant

Role purpose: To visit an IDB pump as required and to remain aware of any issues which may be causing unplanned variations in water levels.

Based at: Home or Farming business/landowning interest.

Work location: Pumping Station at.....

Accountable to: The Board through the Chief Executive

Reportable to: The Operations Manager

1. The Pump Attendant's key role is to visit the Pumping Station at regular intervals to suit type of installation, generally a minimum of once a week or more if required. The role is also to be aware of dyke levels in the vicinity of the pump, as an early indicator that there may be operational issues with the pump or installation.
2. If no automatic weed-screen is fitted, then subject to the provision of a lifejacket, the weed-screen is to be cleared of minor build-ups of weed only, which the pump attendant can easily remove. If there is significant debris then the Operations Manager is to be called for assistance, no risk is to be taken in moving large material.
3. Visual inspection of access route/track to ensure reasonable condition.
4. Visual inspection of the exterior of the pumping station to check weed-screen (fixed or automatic) handrails, guardrails, gutters, downpipes etc are in reasonable order. Any defects to be reported to Operations Manager.
5. Visual inspection of interior of pumping station to ensure power is on. Enter date of inspection in log (supplied). Report apparent faults to Operations Manager
6. If the Pump Attendant plans to be away from the local area, then the Operations Manager is to be informed so that alternative arrangements can be made.
7. Operations Manager is to be informed of any other duties that the Pump Attendant may be carrying out for third parties using IDB installations e.g. letting water in through sluices.
8. Risk Assessment and additional Health and Safety handbook (attached) to be read, understood and complied with at all times during the completion of the role. Risk Assessment to be signed and returned annually with any invoice for work.
9. Should the pump attendant no longer wish to undertake the role they must inform the Chief Executive, who will decide on the actions required. The role must not be passed or delegated without the written agreement of the Chief Executive.
10. The pump attendant must not operate the pump without the agreement of the Operations Manager.
11. Should the pump attendant require payment then a rate for expenses will be made at up to £750+vat (If vat registered) /annum/pumping station. This is to be invoiced to the Broads IDB in one instalment, no later than 31st March of each year. Invoices should include a signed risk assessment, which will be sent to PAs in March of each year. No late invoices will be accepted without prior arrangement and only under exceptional circumstances. Invoices should be sent by post to Kettlewell House, but preferably by email to amy.taylor@wlma.org.uk.

Caroline Laburn
Broads Internal Drainage Board
Kettlewell House
Austin Fields Industrial Estate
Kings Lynn
Norfolk
PE301PH

Our ref: WR356
Your refs: NPS/NA/001543
NPS/NA/001546
NPS/NA/001558
Date: 12 February 2020

Dear Miss Laburn,

Acknowledgement of your applications to abstract water

Application numbers: NPS/NA/001543, NPS/NA/001546 and NPS/NA/001558

Thank you for your applications. I can confirm that we have accepted them as valid under transitional regulations. We consider that you have applied for 3 New Transfer Licences.

We have shown below the quantities and period that we have accepted when validating your applications. This is what you can continue to abstract until we have determined your applications and notified you of our decision:

From St Benet's and Horsefen inlets (application NPS/WR/001543)

- 1,955,517 cubic metres per year
- 51,537 cubic metres per day
- 2,418 cubic metres per hour
- at an instantaneous rate not exceeding 596.7 litres per second
- in the period from 1 February to 30 November

From Upton Black Mill, Clippesby Mill and Stracey Arms inlets (application NPS/WR/001546)

- 5,790,666 cubic metres per year
- 91,763 cubic metres per day
- 3,821 cubic metres per hour
- at an instantaneous rate not exceeding 1,062.3 litres per second
- in the period from 1 January – 31 December

From South Walsham inlet (application NPS/WR/001558)

- 4,567,856 cubic metres per year
- 24,961 cubic metres per day
- 1,041 cubic metres per hour
- at an instantaneous rate not exceeding 289.2 litres per second
- in the period from 1 May to 31 October

The quantities shown above are the total, combined volumes for all inlets included within that particular application. Please note, the quantities applicable to each specific inlet for continued abstraction until determination are as per our correspondence during the validation process. Similarly, the periods of abstraction only represent the longest period applied for and each period specific to an inlet still applies.

The Water Resources (Transitional Provisions) Regulations 2017, referred to as the transitional regulations, provide a 2 year application period which runs from 1 January 2018 until 30 June 2020. This is followed by a period for us to determine the application which ends on 31 December 2022.

If you require additional water or other changes to the application details we have validated before we have determined your transitional application, this is not covered by your transitional application. You will need to make another application via our normal application route. You are not entitled to abstract that additional water until and unless we determine that application and issue a licence.

We will let you know if we need any further information or your applications needs to be advertised. We will confirm the outcome of your applications in writing by 31 December 2022 at the latest.

If we cannot make a decision on your applications by the decision date (above), you can appeal to the Secretary of State for the Environment, Food and Rural Affairs.

Appeals must be made in writing to:

Environment Appeals,
The Planning Inspectorate,
3A Eagle Wing,
Temple Quay House,
2 The Square
Temple Quay
Bristol BS1 6PN

Tel: 0303 444 5584

Email: environment.appeals@pins.gsi.gov.uk

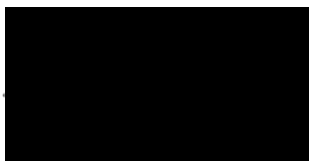
You can get a standard notice of appeal from the addresses above or by visiting the Planning Inspectorate website. The notice of appeal must be sent within 28 days of when a decision should have been made on your application, with a copy sent to us. The notice must give the reasons for the appeal and you must also send:

- a statement of the grounds of appeal;
- a copy of the relevant application and supporting documents;
- a copy of the decision notice or licence (if any);
- any other documents including maps and plans and correspondence which is relevant to the appeal.

You may withdraw an appeal at any time before a decision has been made. In exceptional circumstances, the Secretary of State has the power to allow a longer period for serving a notice of appeal.

If you have any questions about your applications, please contact me (see below for details).

Yours sincerely,



Jonty Bates
Permitting Officer

Direct Dial : 020 7714 1144
Direct Email : jonty.bates@environment-agency.gov.uk

WHEATLEY WATERSOURCE NEWSLETTER

Stakeholder workshop, Snape Maltings, 9th March 2020

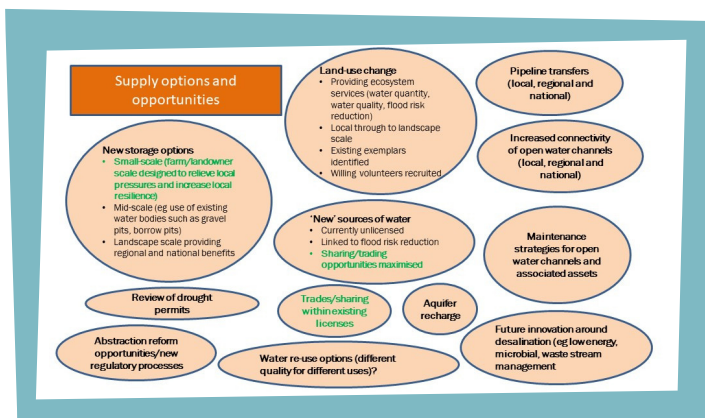
Over 30 people attended this hugely successful event, all with the same mission at heart - to bring about a solution for brokering and sharing water for the good of all our futures.

A BIG THANK YOU

Innovate East provided the opportunity to showcase Wheatley's vision and secured funding from Anglian Water and Essex & Suffolk Water to develop a fully working proof of concept. Our recent workshop confirmed there is real interest, desire and need for flexible water trade and sharing between abstractors, whilst highlighting the barriers for assessing the viability of trade and obtaining approvals from the Environment Agency.

Nancy, from Water Resources East, eloquently set the scene by linking the workshop to the Environment Agency's National Framework for Water Resources and how WRE, as one of five regional water resource management groups, is working to deliver that. She emphasised how climate change, and in particular climate variances, is affecting water resources in the region, focusing our interest to protect the environment and provide resilience at the highest levels.

The environmental impacts from uncontrolled water abstraction and movement are fully appreciated, and the discussions identified the need for a solution such as Wheatley Watersource to help streamline, automate and walk abstractors through the trade process.



A REMINDER OF THE DAY

We covered a lot of ground; exploring past experiences of water trade, perceptions, challenges, unpicking various trade scenarios and understanding how Wheatley Watersource would work across many of these instances.

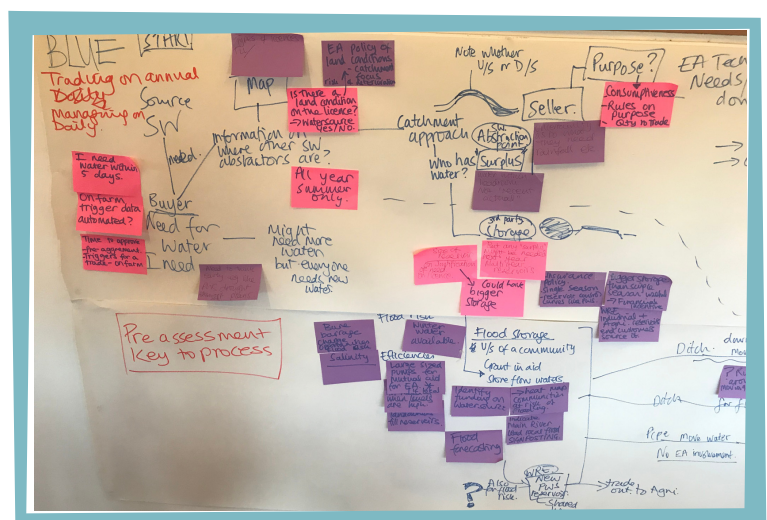
Thank you for all your hard work.

IN A NUTSHELL

Wheatley Watersource is a single point of access and central data Hub to support and broker water trade and sharing between abstraction licence holders. Ideally placed to compliment multi-sector regional water resources planning.



Wheatley Watersource, a central hub, single point of access for all.



One of three WRE workstreams, highlighting areas where the Wheatley Watersource project & regional planning ambitions align.

OUTCOMES

The huge amount of information & insights collected on the day is being closely reviewed. How the project moves forward has had to change due to 'lock down'. However, to keep up momentum, the project team is developing 'decision trees' to help abstractors navigate the processes, as well as looking at 'user stories' to help understand how each type of user e.g. abstractor, Water Company, Environment Agency etc would like to use Wheatley Watersource and what we need it to deliver.



HOW YOU CAN HELP

We don't want you to miss out at this crucial stage of development. Your continued engagement and contribution remain essential if we are to keep things moving forward.

Tell us your story by emailing:

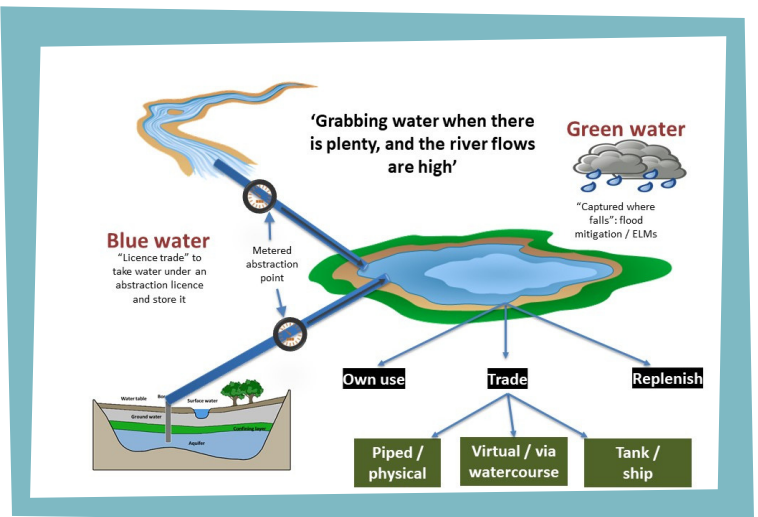
simon.murray@wheatleysolutions.co.uk

Explain why you want to trade, what information you want to access, how you want to access it and why it is important to you and your business.

JUST IN!

There are clearly some areas of uncertainty, one challenge raised was around 'Land Conditions' and whether they are still relevant today. We promised to gain clarity around the Water Act 2003 and removing the requirement for these conditions. The EA have subsequently provided the following statement:

"Although the Water Act 2003 removed the requirement for land conditions on new licences we can still apply them in exceptional circumstances. Those that are currently on licences are still in force and are therefore important when considering trading. The conditions can be removed at time of renewal or if an application to vary is made if we feel there would not be an impact on the environment as a result (increased uptake)."



Recommendations from 2019 DO Monitoring Report

Catfield

Following the repeated low dissolved oxygen readings at Catfield pump, it was recommended that the drain be maintained to help the DO levels when there is less water in the system during the summer months. This can be done by carrying out a targeted desilt of the drain removing debris created from fallen leaves from trees growing next to the drain. Trees could also be cut back to reduce the stagnation of the water.

Historically and anecdotally, the IDB has had permission to pump water from two bore holes situated behind Gettermere Farm and on the Catfield New Road to provide freshwater to Catfield Dyke during prymnesium outbreaks. However, Catfield Fen is also under stress for fresh water, therefore these have not been operated for many years (16+ at least). There would appear to be a water resources issue in the local area.

The IDB will also investigate whether a variable speed driver can be fitted to the Catfield pump, in order to pump slower over a longer time period. Further monitoring of when the pump is activated should be investigated by recording the level of water which triggers the pump to turn on and then off in order for the Environment Agency to judge when and if aeration is needed. This can be done through the use of telemetry where possible.

As stated in an email from Lisa Turner dated 15th July 2019 the EA will develop a plan to aerate Catfield should it be required in the future. The plan should include risk assessments, location maps, when pump is activated and best type of aeration.

Repps

There has been anecdotal reports that there have been leaky septic tanks upstream of the pump and potentially a problem with sewage leaking from an old sewage systems at Low Road Repps. This should be further investigated.

There was also a report that there was pollution coming from a local business further upstream of the pump. This needs further investigation and sampling also.

More temporal DO monitoring and survey data is required in conjunction with further pollution investigations at both Catfield and Repps to determine source pollution, dissolved oxygen concentrations and water volume particularly at Catfield. This will help improve water quality in the longer term and hopefully increase dissolved oxygen concentrations within the water column for the future.

DO monitoring and Hydrology

The East Anglian weather data which can be seen in Appendix 7.2, page 38, shows that there was lower rainfall during July and August which is when most of the low DO results were recorded. The overall low rainfall and the short heavy downpours the area has been experiencing, will contribute to the low DO issue when an influx of rain water in the system pushes stagnant water with low DO towards the pump. Continued effort will need to be made to ensure aeration is carried out to eliminate the risk to fish when water is pumped into the main river during the summer months.

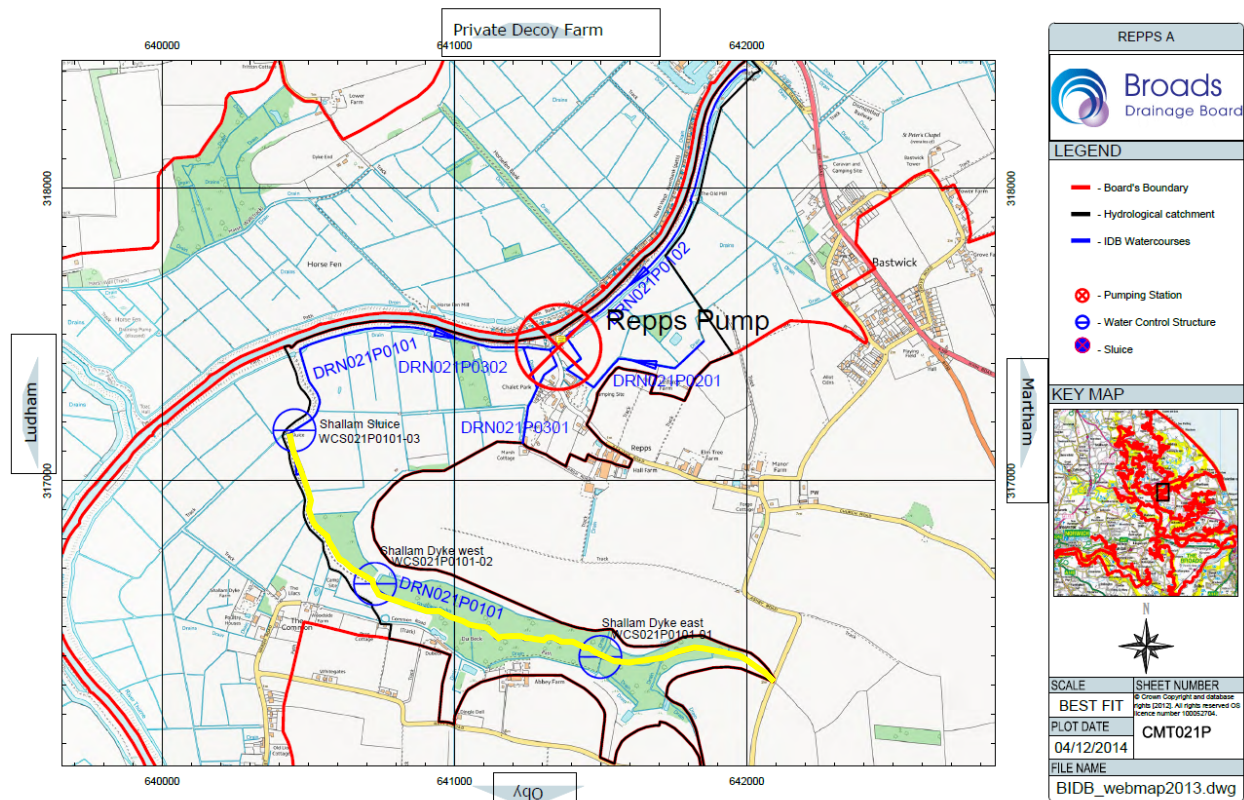
Future Monitoring 2020

In the next dissolved oxygen (DO) monitoring program the pumps that will be monitored include: Catfield, Horsey, Repps, Somerton North and South.

Monitoring will stop at Martham, Thurne and Tonnage Bridge. After the 'wash-up' meeting with the Environment Agency at Dragonfly House it was decided that the fish in these drains were at a lower risk if the DO was <20% because they could retreat to the main river if water quality that was being pumped in was low.

New monitoring locations will include Cantley which flows through the RSPB reserve and then into the River Yare; and Shallham Dyke which flows into the Thurne system. These new locations will be monitored at the start, in the middle and at the end of the monitoring season. They have been chosen because they are similar to the drain at Catfield, and a comparison was needed to see whether the DO would be similar to what has been measured in the Catfield drain.

Shallham Dyke Location (TG4073 1663)





A mink free GB: A brighter future for water voles?

TONY MARTIN, PROFESSOR OF ANIMAL CONSERVATION, UNIVERSITY OF DUNDEE



Mink raft by Cambridge busway

Many in the water management industry will be familiar with the sad demise of water voles (Ratty of Wind in the Willows) at the hands, or rather the teeth, of American mink (*Neovison vison*). Over 95% of our water voles have been lost since mink became established in this country, and a wide variety of other waterside native wildlife, including nesting kingfishers and sand martins, are routinely hunted by this accomplished predator.

Mink are in the *Mustelidae* family the same as stoats and otters, and about the same size as native polecats (*Mustela putorius*). They were introduced to Britain for fur farming, but they became established in the wild due to escapes and deliberate releases of thousands of animals by well-meaning but misguided 'animal liberationists'. By the time the industry was banned in 2002, mink were in waterways from northern Scotland to the West Country, and were especially abundant and destructive in the myriad drainage channels maintained by ADA members.

In an attempt to reduce the damage, millions of pounds and countless hours have been devoted to mink trapping over the years by government agencies, conservation charities, water management bodies and landowners. In many places this effort has produced fantastic results, and native wildlife has quickly recovered, but in each case the benefits last only as long as the money. If and when funding runs out, mink return and wreak havoc again. There seemed no way out of this expensive and ultimately futile cycle. Until now perhaps. Recent technological advances have raised the exciting prospect of a mink free GB being within reach.

One such advance has been in the field of molecular science. Remarkably, it is now possible to recognise which organisms have



Water vole (Arvicola)

been in a body of water simply by taking a sample, filtering out the cells within it and then identifying the species from which the cells came by virtue of their genetic 'signature'. This allows us to discover where mink occur and, equally importantly, where they do not occur. The second substantial innovation is the so-called 'smart' trap - a cage trap fitted with a clever electronic alarm box that detects when the door closes and immediately sends a message by text and email to one or more nominated recipients. These devices offer a means of removing the bad guys - mink - without doing any harm to the good guys - other creatures that may wander into the trap. The latter are quickly released, the mink are sent to mink heaven, and the trap is promptly reset.

The Ely & Downham Market Groups of IDBs were among the first to appreciate the merits of smart mink traps, and collectively invested in a sufficient number to discover if these devices would realise their potential. In the first six months their traps removed 18 mink, thereby saving the lives of thousands of native creatures in their waterways, and the alarms proved to be 100% reliable. This pioneering work is contributing to a regional mink eradication trial entitled Waterlife Recovery East: a mink free East Anglia. If successful, the aim will be to roll the campaign out across Britain and remove American mink once and for all.

Waterlife Recovery East is a joint venture of water management bodies, conservation NGOs, government agencies, farmers and citizen conservationists. It embraces the traditional East Anglian counties of Norfolk, Suffolk, Essex and Cambridgeshire, but also parts of Lincolnshire, Bedfordshire, Northamptonshire, Rutland and Hertfordshire. For more information about this project and the use of smart mink traps, contact minkfreegb@gmail.com.



Mink female aggressive pose (Paul Gambling)

Prof Tony Martin, of Dundee University, was named Conservationist of the year in 2016 by the Zoological Society of London (ZSL) for leading a team that eradicated rats from the Antarctic island of South Georgia.

Planning Report

1. Reporting Period

This planning report covers the reporting period 7 January to 1 May 2020.

2. Consent Applications

There is currently 1 consent applications being processed. The most common types of consent that the Board receive and determine in its regulatory capacity are set out in the table below alongside the current breakdown of cases.

<i>Application Type</i>	<i>Number</i>
Byelaw 3 (B3) – Discharge of Treated Foul Water (TFW):	0
Byelaw 3 (B3) – Discharge of Surface Water (SW):	0
Byelaw 4 (B4) / Section 23 (S23), LDA 1991 – Alteration of watercourse	0
Byelaw 10 (B10)– Works within 9 m of a Board's maintained watercourse:	1
Total:	1

The current status of these applications are;

<i>Application Type</i>	<i>B3 - TFW</i>	<i>B3 - SW</i>	<i>B4/S23</i>	<i>B10</i>	<i>Total</i>
Awaiting further information from the applicant:	0	0	0	1	1
Awaiting applicants acceptance of conditions:	0	0	0	0	0
Being processed by officers:	0	0	0	0	0
To be determined by the Board in this report:	0	0	0	0	0
Total:	0	0	0	1	1

As is highlighted by the table above there are no applications requiring consideration by the Board in this report.

3. Consents Determined

During this reporting period, the following 1 consents under the Land Drainage Act 1991 and Board's Byelaws have been determined by Officers in accordance with their delegated authority.

<i>Application Type</i>	<i>Number</i>
Byelaw 3 (B3) – Discharge of Treated Foul Water (TFW):	0
Byelaw 3 (B3) – Discharge of Surface Water (SW):	0
Byelaw 4 (B4) / Section 23 (S23), LDA 1991 – Alteration of watercourse	1
Byelaw 10 (B10)– Works within 9 m of a Board's maintained watercourse:	0
Total:	1

These determined consents are listed in more detail in the table below.

Case. Ref.	Case File Sub-type	Parish	Location / Site Name	Description of Application or Proposal	Determination
20_02273_E	Section 23, LDA 1991	Halvergate	New Road	Proposed overpumping to undertake culvert maintenance	Granted 30/03/2020

4. Enquiries

Officers have responded to 5 enquires during the reporting period, outlined below;

Case. Ref.	Enquiry Type	Parish	Description
20_02156_Q	About Planning	Acle	Enquiry regarding requirements of Land Drainage Consent
20_02177_Q	About Regulation	Brundall	Enquiry regarding requirements of Land Drainage Consent
20_02196_Q	About works	Horning	Enquiry regarding requirements of Land Drainage Consent
20_02197_Q	About Infrastructure	Mautby	Enquiry regarding redirection of footpath and potential impact on Board Infrastructure
20_02233_Q	About Regulation	Halvergate	Enquiry regarding requirements of Land Drainage Consent

5. Planning Comments

Officers have provided comments on 11 applications that are either in or could impact on the Boards Internal Drainage District. These are summarised below;

Planning App. Ref.	Parish	Location / Site Name	Description
BA/2019/0455/HOUSEH	Ludham	Johnson Street	Residential Development of 1 Dwelling
BA/2019/0442/HOUSEH	Trowse With Newton	Whitlingham Lane	Commercial Development
BA/2020/0006/FUL	Horning	Lower Street	Residential Development of 1 Dwelling
06/19/0404/F	Fleggburgh	Tower Road	Residential Development of 33 Dwellings
PF/20/0177	Sutton	The Street	Residential Development of 1 Dwelling
BA/2019/0451/FUL	Mautby	Manor Farm	Commercial Development
CDE/16/0733	Hoveton	Littlewood Lane	Commercial Development
06/20/0077/F	Repps with Bastwick	Low Road	Residential Development of 1 Dwelling
PF/19/1659	Hoveton	Tunstead Road	Residential Development of 150 Dwellings plus a Commercial Development
06/20/0130/F	Martham	Low Road	Residential Development of 32 Dwellings
BA/2020/0083/HOUSEH	Ashby and Oby	Main Road	Residential Development of 1 Dwelling

In addition to the above planning applications, officers have engaged with the Planning Inspectorate and the applicant for the Norfolk Boreas (offshore windfarm) application for a Development Consent Order (DCO).

The landfall location for the proposed project has potential to impact on the Board's Internal Drainage District and resultantly officers have negotiated a revision to the draft DCO which safeguards the Board's interests and ability to regulate any potential surface water discharges.

6. Fees

There has been 1 surface water development contribution fee paid during the reporting period. This fee is detailed below;

Case ref.	Site	Amount (no VAT)	Date invoiced	Paid?	Reason for payment
19_01658_C	Acle New Road, Halvergate	£ 1,403.60	13/12/2019	Yes, 17/01/2020	Discharge of surface water from an impermeable area of 116 m ² at an unrestricted rate

7. Planning and Byelaw Strategy Review

The previously adopted Planning and Byelaw Strategy document has been reviewed and revised to make the document more user friendly for applicants and Local Planning Officers. The document has made no material changes to the adopted policies and as such is already available via the development section of the Board's webpages (<https://www.wlma.org.uk/norfolk-idb/development/>). As always any feedback would be very welcome.

8. Enforcement Review

Following the approval of the 'Stage 1 Flowchart' at the last meeting of the Bard, officers have begun in earnest to investigate what 'Stage 2' of the Boards enforcement protocol should look like. In doing so, Cathryn Brady (Sustainable Development Manager) has begun reviewing all available resources, including historic legal advice, and has begun reaching out to several organisations including County Councils and ADA as well as DEFRA directly. Additionally, Cathryn has had initial conversations with two legal firms to clarify how each may be able to provide assistance to the review as well as specific cases. While it is anticipated that this written update will be superseded by a verbal update at the meeting, at the time of writing it seems as though WMA Boards are among several authorities (as well as ADA) who are currently investigating the enforcement options available to Internal Drainage Boards and County Councils. This has been fed back to both DEFRA and ADA.

Cathryn Brady – Sustainable Development Manager

Broads Internal Drainage Board

Health, Safety and Welfare – Performance Review

During 2019, The Association of Drainage Authorities (ADA) undertook a Health & Safety Review of all member drainage Boards. The boards of the WMA took part in this survey for all its member boards. ADAs advice from its review are detailed below along with how the BIDB meets the recommendations and any actions for improvement.

Governance and Leadership

ADA's Advice

The majority of Boards reported that their day-to-day managers had received HS&W training. However, there are still opportunities to ensure that a greater number of Board Members receive HS&W training. Behaviors around HS&W are about leadership. It is recommended that all IDBs initially focus on this area. Virtually all IDBs reported that they have an HS&W policy, and all IDBs should review their policy to ensure that it is being fully implemented, or to see if the policy needs updating. Boards should ensure that HS&W is a standing item for discussion at every Board Meeting, including short HS&W briefings for Board Members.

IDB Assurance/Action for Improvement

The BIDB H&S Policy is reviewed and updated annually and is the basis on which officers act and make decisions.

Health and Safety is a standing item in every operations report given to the board. It is also the first item on any agenda for officer team meetings.

An annual member's day is held, as well as induction training and induction packs for new members, which covers many of the risks we manage.

ADAs recent Good Governance document was also widely publicized to the board -

<https://www.wlma.org.uk/uploads/Good%20Governance%20Guide%20-%20Digital.pdf>

Board members are provided with induction packs and are also advised to read/reread the following documents.

https://www.wlma.org.uk/uploads/WMA_Members_Duties_and_Responsibilities.pdf

[https://www.wlma.org.uk/uploads/WMA_\(Eastern\)_Health_and_Safety_Policy.pdf](https://www.wlma.org.uk/uploads/WMA_(Eastern)_Health_and_Safety_Policy.pdf)

Ensuring Competence

ADA's Advice

We are pleased to note that nearly two thirds of responding Boards reported that they carry out tests to ensure that their employees are competent to undertake their work safely. Boards should ensure that all IDB operatives are tested and licensed for their competency to operate plant and equipment in connection with their jobs.

IDB Assurance/Action for Improvement

All operators are trained in the use of their machines under LANTRA accreditation. We do not tolerate unqualified personnel on our sites.

Broads Internal Drainage Board Health, Safety and Welfare – Performance Review

The WMA hold a training database, which reviews on a monthly basis where tickets are going to expire within the next three months. This is sent to officers who can then plan new training for staff.

All officers hold Construction Skills Certificate Scheme cards (CSCS) for their level of responsibility as well as Site Manager Safety Training Scheme (SMSTS) where they manage any sites.

Recording Accidents and Near Misses

ADA's Advice

Several Boards reported that they do not hold sufficient records of accidents or near miss events, and lack a proper documented process for recording accidents. It is strongly recommended that Boards have distinct policies for recording accidents, incidents and near misses. This should note that all data is reviewed by the Board and that lessons learned are fed back into the updating of risk assessments potentially as hazard mitigation measures. All staff and contractors should be duty-bound to report accidents, incidents and near misses.

IDB Assurance/Action for Improvement

Operations manager hold an accident book for the board, which is filled in as required. Near misses (we call these learning events) are reported on our standard forms and logged. They are always discussed by officers at monthly team meetings, to ensure any learning is shared and discussed in full. These are then reported to the board in the operations report. Officers share these across WLMA boards. Should any members receive any H&S learning from their own organisations please share these with officers.

Quality of Advice

ADA's Advice

Review the provision of HS&W advice so that Board Members, managers and staff receive the proper and correct advice in line with their functions.

IDB Assurance/Action for Improvement

Managers and staff receive regular advice. We also have an independent H&S consultant (Copes Safety Management Ltd) who visit us quarterly to review operations and deal with any specific concerns/questions. Board member advice on H&S responsibilities is available.

Broads Internal Drainage Board

Health, Safety and Welfare – Performance Review

Welfare Facilities

ADA's Advice

Ensure that all staff and operatives have access to appropriate toilet and mess facilities when working away from base office/depot.

IDB Assurance/Action for Improvement

Welfare is available at our Martham depot at all times. Where suitable, we have a towable welfare unit for static/semi-static sites.

Wipes are provided in all machines and operatives carry Weils disease cards.

Routine Training

ADA's Advice

Plan and provide regular HS&W training updates to all staff and operatives, especially following accidents or incidents.

IDB Assurance/Action for Improvement

As discussed previously our training database alerts us in a timely manner to when training for staff is needed.

If any accidents or learning events occur then learning/updates are briefed as soon as possible. Weekly meetings of operatives are held at our Martham depot.

Health Surveillance

ADA's Advice

Implement regular health screening for all staff and operatives.

IDB Assurance/Action for Improvement

All BIDB operatives receive annual occupational health screening. This includes skin check, HAVs check, blood pressure, weight, BMI, lung function/spirometry.

Some staff also receive this. All staff receive annual eye sight check on request.

Capacity

ADA's Advice

Ensure that the IDB has the suitability qualified resource and capacity to undertake their functions safely. In doing so, the IDB should review the opportunities for closer working with their neighboring IDBs to achieve best practice outcomes.

Broads Internal Drainage Board

Health, Safety and Welfare – Performance Review

IDB Assurance/Action for Improvement

Our staff are all qualified for the tasks they undertake, as discussed previously. Our 2018 tender process provided a list of contractors who are available to work for us. Within the tender we were able to stipulate our requirements for qualifications & competence. We therefore now have a robust framework of suppliers to call on as required.

Risk Assessment

ADA's Advice

Ensure that risk assessments are undertaken for the IDBs activities.

IDB Assurance/Action for Improvement

Eastern boards have a series of Generic Risk Assessments for standard activities, such as weed mowing, flailing, etc. These are reviewed and briefed annually to operatives and all operatives carry copies of these risk assessments when working for reference.

Site specific risk assessments are also completed as required for more complex or project works.

Toolbox Talks & Training

ADA's Advice

Plan and deliver programs that provide information, instruction training and supervision for hazardous activities highlighted in risk assessments.

IDB Assurance/Action for Improvement

Toolbox talks are given at regular intervals and recorded in our tool box talk database.

Site supervision of any hazardous activities is undertaken by officers as required.

Machinery Inspection

ADA's Advice

Ensure that the IDB has a documented programme of routine machinery inspection.

IDB Assurance/Action for Improvement

All machines are serviced at regular intervals. This is managed by our operations manager and fitter at Martham.

Daily plant check sheets are issued to operators and collected on a weekly basis.

G Bloomfield

HEALTH & SAFETY OFFICER

Borough Council of
**King's Lynn &
West Norfolk**



FINAL INTERNAL AUDIT REPORT
WATER MANAGEMENT ALLIANCE
– REVIEW OF EFFECTIVENESS OF SYSTEM OF
INTERNAL CONTROL – 2019-2020

16th April 2020



Internal Audit Service

This audit has been conducted in accordance with the Accounts & Audit Regulations 2015 and our Audit Charter, and complies with the Public Sector Internal Audit Standards. It should be noted that the assurances provided here can never be absolute, and therefore only reasonable assurance can be provided that there are no major weaknesses in control subject to Internal Audit review (at the time of testing).

The co-operation and assistance of all staff involved is greatly appreciated. This review was conducted by Mike Tweed to whom any query concerning the content of this report should be made to Michael.Tweed@West-Norfolk.gov.uk

The Executive Summary sets out the results of the work carried out and our overall conclusion on the system reviewed, and summarises the key recommendations arising.

Consultation

Draft report issued	15th April 2020
Management agreement received	16th April 2020
Final report issued	16th April 2020

Contents

Section	Page
1. Executive Summary	3
2. Objective & Scope	4
3. Background Information	5
4. Our Opinion	6
5. Reporting	7
6. Acknowledgements	7
Appendices	
Appendix A – Findings, Risks, Recommendations and Management Action Plan	
Appendix B – Follow-up of Previous Report's Recommendations	
Appendix C – Assurance Opinion and Recommendation Priority Definitions	
Appendix D – Agreed Terms of Reference	

Executive Summary

Our Assurance Opinion: SUBSTANTIAL ASSURANCE								
No. of Assurances Over Control Areas Reviewed					No. of Recommendations & Priorities			
Full	Substantial	Limited	No	Total	High	Medium	Low	Total
5	5	0	0	10	0	5	1	6

Overall Objective and System Background

The overall objective of the audit was to ensure the effectiveness of the system of internal control operating within the Water Management Alliance (WMA).

The WMA provides administrative and management support services to the five constituent Internal Drainage Boards, namely Broads, King's Lynn, East Suffolk, Norfolk Rivers and South Holland, and to the Pevensey & Cuckmere Water Level Management Board.

Summary of Key Control Issues and Risks

Based upon the work carried out, Substantial Assurance can be given regarding the effectiveness of the system of internal control operating within the WMA. However, some control issues were identified which require attention by management:

- As stated in paragraph 17 in the Financial Regulations, the Finance Officer is required to prepare a Financial Report for each Board meeting; however, review of Board agendas for 2019/20 identified that a Financial Report is not presented to the last Board meeting of each financial year (usually held in January).
- East Suffolk IDB and Pevensey & Cuckmere hold just three Board meetings each year, therefore Board Members are not being kept fully informed of the financial position of their Board during the course of the year.
- King's Lynn General Reserve, which is required to be maintained at no less than £600k, stood at -£27,241 as at 30/09/19.
- Of the timesheets tested, two had not been authorised by the appropriate manager.
- Board Members are not being kept fully informed of the level of assets and investments held during the course of the year. These are included in the Financial Report, which as noted above, is not presented at the last Board meeting each year.

Summary of Key Recommendations

The key recommendations arising from the audit are:

- In accordance with Financial Regulations, Boards should receive a financial report for the year to date at each Board meeting, including the meetings held in January / February, so that Board Members are kept fully apprised of the financial position of the IDB.
- The Boards of East Suffolk and Pevensey & Cuckmere should consider increasing the number of Board meetings that they hold each year from three to four, so as to enable Board Members to be apprised of their Board's financial position during the course of the year.
- King's Lynn IDB should ensure that its General Reserve is maintained at no less than 20-25% of net expenditure, i.e. no less than £600k.
- Finance Officers should ensure that all timesheets have been appropriately authorised prior

to payment. Any that have not been signed should be returned to the appropriate manager for authorisation.

- Board Members should be kept fully apprised during the course of the year of the level of assets and investments held by their respective Board. The Financial Report, which includes details of assets and investments held, should be reported at each Board meeting.

Summary of Agreed Actions

The Finance & Rating Manager has agreed to implement the following actions:

- A full Balance Sheet will be included in the Management Report which is presented to Boards and CMC at their meetings in December, January and February, together with supporting notes.
- All capital works expenditure incurred on the Wolferton and Islington pumping station schemes that has been financed by the PWLB loan of £10m will be capitalised (as opposed to simply shown as expenditure on the face of the Income and Expenditure Account (I&E)). The revenue charge every year (or depreciation) that is shown on the I&E Account will equate to the loan repayment, which will regularise the KLIDB General Reserve.
- Any unauthorized timesheets will be returned to the authorising manager for appropriate authorisation to enable payment to be made.
- Assets and investments will be included in the Balance Sheet as part of the Management Report presented to Boards and CMC in December, January and February.

The Chief Executive will put the recommendation to the Boards of East Suffolk and Pevensey & Cuckmere that they consider increasing the number of Board meetings each year from three to four.

2. Objective & Scope

2.1 The overall objective of the audit was to ensure the effectiveness of the system of internal control operating within the Water Management Alliance (WMA).

2.2 The audit involved the following:

- Creditors – sample testing of purchase orders and invoice payments for appropriate authorisation in accordance with Financial Regulations.
- Risk Management - reviewing Board minutes for evidence of review of Risk Register at regular intervals; reviewing each Board's Risk Register for expected and relevant risks.
- Budgetary Control – reviewing Board minutes for evidence that budgets for the year ahead are set and that monitoring reports are presented to the Board on a regular basis with analysis of any variations. Checking that financial reporting to Boards is in accordance with Financial Regulations.
- Reserve's Policy – reviewing each Board's Reserves Policy for adequacy and assessing whether each Board's reserves are appropriate.
- Income – reviewing the system for the receipt and banking of income; test checking a sample of income receipts for evidence of prompt and correct banking, and that VAT is accounted for correctly.

-
- Petty Cash – reviewing the petty cash system and the appropriateness of payments made out of petty cash for appropriateness.
 - Payroll – sample testing of payroll records for correct authorisation of timesheets and correct application of PAYE/NIC deductions.
 - Assets & Investments – reviewing the process for monitoring and reporting investments and assets, ascertaining each Board's current investments and where they are held. Tracing a sample of investments back to source documents for appropriate authorisation. Reviewing the process for the monitoring and reporting of cash flow, ensuring that cash flows are maintained at an appropriate level.
 - Cashbook & Bank Reconciliations – sample testing of the reconciliation of each Board's cashbook to their bank statements, checking that any discrepancies are identified, investigated and explained, and that corrective action is taken. Checking that all bank accounts have remained in credit throughout the whole year.
 - Year End Procedures – checking that accounting statements prepared during the year were prepared using the correct accounting basis.
- 2.3 Recommendations arising from the previous audit were followed-up to ensure their implementation by management.
- 2.4 The audit review was undertaken in liaison with the Finance & Rating Manager and consisted of discussions relating to the operation of the internal control processes, review of relevant documentation and sample testing of specific transactions.
- 2.5 Due regard was taken of the guidance issued on 30th March 2019 by the Joint Practitioners' Advisory Group (JPAG), "Governance and Accountability for Smaller Authorities in England – A Practitioners Guide to proper practices to be applied in the preparation of statutory annual accounts and governance statements (March 2019)" and "Good Governance for IDB Members" published by the Association of Drainage Authorities (ADA) in November 2018.
- 2.6 Following completion of the audit, Internal Audit completed section 4 of the Electronic Annual Governance and Accountability Return for 2019/20 for each of the six Boards.
- 2.7 The review was undertaken during March and April 2020.

3. Background Information

- 3.1 The WMA provides administrative and management support services to the five constituent Internal Drainage Boards, namely Broads, King's Lynn, East Suffolk, Norfolk Rivers and South Holland, and to the Pevensey & Cuckmere Water Level Management Board.

4. Our Opinion

- 4.1 On the basis of the work undertaken, management can be provided with an overall opinion of “Substantial Assurance” regarding the effectiveness of the system of internal control operating within the WMA.

OVERALL INTERNAL AUDIT OPINION: SUBSTANTIAL ASSURANCE	
Control Objectives	Assurance Opinion
1. Creditors - To ensure that all orders have been raised and payments processed in accordance with Financial Regulations.	Full
2. Risk Management – To ensure that the authority has assessed the significant risks to achieving its objectives and has reviewed the adequacy of the arrangements to manage these.	Full
3. Budgetary Control - To ensure that robust controls exists regarding the budget setting and monitoring process, and that budgets are set for the year ahead and are monitored throughout the year, with any variances identified and explained adequately.	Substantial
4. Reserve’s Policy - To ensure that each Board has a Reserves Policy in place relating to capital financing and reserves, and that reserves are appropriate.	Substantial
5. Income – To ensure that expected income is fully received, based on correct prices, properly recorded and promptly banked, and that VAT is appropriately accounted for.	Substantial
6. Petty Cash - To ensure that petty cash provisions are reasonable, used in accordance with Financial Regulations and that adequate records are kept of payments made.	Substantial
7. Payroll - To ensure that salaries and wages have been paid correctly, and that PAYE and NIC have been paid over to HMRC correctly and in a timely manner.	Full
8. Assets & Investments - To ensure that investments and assets are properly recorded, that reimbursements and interest are received promptly and in full, and that cash flows are maintained at an adequate level.	Substantial
9. Cashbook & Bank Reconciliations - To ensure that regular monthly reconciliations are carried out by a responsible officer and that this is evidenced. To ensure that any discrepancies are investigated and explained, and that corrective action is taken where necessary.	Full
10. Year End Procedures – To ensure that accounting statements prepared during the year were prepared on the correct accounting basis, agreed to the cashbook, supported by an adequate audit trail and, where appropriate, debtors and creditors were properly recorded.	Full

- 4.2 The detailed findings and recommendations arising from the review are attached as Appendix A, incorporating the agreed management actions and due dates for their implementation.

- 4.3 A total of 14 recommendations were made arising from last year's review; as part of this current year's audit these were followed-up to ensure that they had been implemented by management. The results of the follow-up are attached as Appendix B. Of the 14 recommendations, 10 have been actioned, three partly actioned and one did not require any action to be taken by management. The three recommendations which are currently in the process of being implemented are:
- Physical verification of assets is in progress; not completed for the WMA Eastern Boards due to Covid-19 outbreak;
 - As at 4th March 2020, out of a total of 152 Members across all six Boards, 13 (9%) had not filed a declaration of interest return and six (5%) had not completed the return fully;
 - Norfolk Rivers and East Suffolk IDB have agreed to reduce the number of Members; Broads IDB decided not to reduce the number of their Members.
- 4.4 Appendix C provides definitions of the Internal Audit assurance opinions given in the report and of the recommendation priorities.
- 4.5 The Terms of Reference for the review are attached as Appendix D.

5. Reporting

- 5.1 A copy of the final report will be sent to the Chief Executive of the Water Management Alliance.

6. Acknowledgements

- 6.1 Internal Audit would like to express our thanks to the following for their assistance during the course of the audit:
- Sallyanne Jeffrey, Finance & Rating Manager
 - Phil Camamile, Chief Executive
 - Lisa Manning, Senior Finance & Rating Officer
 - Trish Walker, Finance & Rating Officer
 - Amy Taylor, Finance & Rating Officer.

Findings, Risks, Recommendations and Management Action Plan

Control Objective 3: Budgetary Control - To ensure that robust controls exist regarding the budget setting and monitoring process, and that budgets are set for the year ahead and are monitored throughout the year, with any variances identified and explained adequately.

Rec. no.	Finding / Risk	Recommendation	Priority Rating	Management Response	Responsible Officer and Agreed Due Date
1.	<p><u>Finding</u> As stated in paragraph 17 in the Financial Regulations, the Finance Officer is required to prepare a Financial Report for each Board meeting; however, review of Board agendas for 2019/20 identified that a Financial Report is not presented to the last Board meeting of each financial year (usually held in January). For example, the Board of Broads IDB considered and approved the Financial Report for 2018/19 at their meeting in May 2019, the Financial Report for April – June 2019 in August 2019 and the report for April – September 2019 in October 2019. At their meeting in January 2020, the Board did not receive a financial report for the year to date. Similarly, under consortium matters, the Board received a WMA Financial Report at each meeting in May, August and October but not in January 2020.</p> <p><u>Risk</u> Risk that Board Members are not fully apprised of the financial position of their Board during the course of the year.</p>	In accordance with Financial Regulations, Boards should receive a financial report for the year to date at each Board meeting, including the meetings held in January / February, so that Board Members are kept fully apprised of the financial position of the IDB.	Medium	<p>A Management Report containing financial information is presented to the Boards and to the CMC for their meetings in December, January and February, but it only includes detailed Income and Expenditure for the purposes of budgeting and rate setting, and does not include a Balance Sheet.</p> <p>The Earmarked Balances and Reserves are also included in the Management Reports, along with a five-year indicative forecast.</p> <p>We will include a full Balance Sheet with these Management Reports, together with supporting notes, moving forward (please also see rec 6).</p>	<p>Finance and Rating Manager</p> <p>December 2020, January and February 2021.</p>
2.	<p><u>Finding</u> King's Lynn IDB Board reviewed the Financial Report for the period April 2019 to January 2020 at their meeting on 13th March 2020; their next meeting is on 15th May 2020. King's Lynn hold Board meetings every six months, whereas</p>	The Boards of East Suffolk and Pevensey & Cuckmere should consider increasing the number of Board meetings that they hold each year from three to four, so as to enable Board Members to be apprised	Medium	I will put this to both Boards when they next meet, but doubt they will agree or consider it to be necessary.	<p>Chief Executive</p> <p>June 2020</p>

Findings, Risks, Recommendations and Management Action Plan

Control Objective 3: Budgetary Control - To ensure that robust controls exist regarding the budget setting and monitoring process, and that budgets are set for the year ahead and are monitored throughout the year, with any variances identified and explained adequately.

Rec. no.	Finding / Risk	Recommendation	Priority Rating	Management Response	Responsible Officer and Agreed Due Date
	<p>the other IDBs have only three or four Board meetings each year; for example, East Suffolk only has three meetings a year and their next meeting is not until 17th June 2020. Therefore, Boards are not being fully appraised of the financial position of the IDB frequently enough.</p> <p><u>Risk</u> Risk that Board Members are not being appraised of the financial position of the Board frequently enough.</p>	of their Board's financial position during the course of the year.		<p>We keep all of our Board members apprised of relevant matters between meetings by newsletters and emails.</p> <p>In fact both of these two Boards have actually asked for less financial information in future, as has been recorded in the Boards minutes (with P&CWLMB expressly requesting that we only report by exception from now on).</p>	

Findings, Risks, Recommendations and Management Action Plan

Control Objective 4: Reserves – To ensure that each Board has a Reserves Policy in place relating to capital financing and reserves, and that reserves are appropriate.

Rec. no.	Finding / Risk	Recommendation	Priority Rating	Management Response	Responsible Officer and Agreed Due Date
3.	<p>Finding</p> <p>Each IDB aims to maintain their General Reserve at a level commensurate with their net expenditure:</p> <ul style="list-style-type: none"> • Broads – no less than 20% of net expenditure i.e. £200k • East Suffolk – between 20-25%; no less than £50k. • King's Lynn – 20-25%; no less than £600k. • Norfolk Rivers – not less than 25%; i.e. £100k. • South Holland – 20-25%; i.e. £600k. • Pevensey & Cuckmere – 20%. <p>Point 4.6 in the Reserves Policy states that “as a minimum, the Board’s Reserves (net of grant) should not fall below one year’s net expenditure, as set out in ADA’s Guide to Good Governance”. Therefore, each IDB aims to maintain their Reserves at the following levels:</p> <ul style="list-style-type: none"> • Broads - £1m • East Suffolk - £1m • King's Lynn - £3m • Norfolk Rivers - £0.85m • South Holland – £3.25m • Pevensey & Cuckmere - £0.55m. <p>Analysis of each Board’s Reserves (as at 31/09/19) identified that all Boards were maintaining their reserves at appropriate levels, and were complying with 4.6 in the Reserves Policy. However, it is noted that the King’s Lynn General Reserve, which is required to be maintained at no less than £600k, stood at -£27,241 as at 30/09/19.</p>	King’s Lynn IDB should ensure that its General Reserve is maintained at no less than 20-25% of net expenditure, i.e. no less than £600k.	Medium	<p>It will be at the end of the financial year when we prepare the statutory accounts.</p> <p>All capital works expenditure incurred on the Wolferton and Islington pumping station schemes that has been part-financed by the PWLB loan of £10m will be capitalised (as opposed to simply shown as expenditure on the face of the Income and Expenditure Account (I&E)).</p> <p>The revenue charge every year (or depreciation) that is shown on the I&E Account will equate to the PWLB loan repayment, which will regularise the General Reserve.</p>	<p>Finance and Rating Manager</p> <p>15 May 2020</p>

Findings, Risks, Recommendations and Management Action Plan

Control Objective 5: Income – To ensure that expected income was fully received, based on correct prices, properly recorded and promptly banked, and that VAT was appropriately accounted for.

Rec. no.	Finding / Risk	Recommendation	Priority Rating	Management Response	Responsible Officer and Agreed Due Date
4.	<p><u>Finding</u> Each Board has the same Drainage Rates & Special Levies Collection Policy. With the exception of Pevensey & Cuckmere's policy, each Board's policy has passed its stated review date. The policy was reviewed in May/June 2014 and was next due to be reviewed in October/November 2019 i.e. the policy is reviewed every five years. The Pevensey & Cuckmere policy was reviewed on 31st October 2017 and is next due for review in October 2022.</p> <p><u>Risk</u> Risk that the Rate Levies & Collection Policy is out of date and not fit for purpose.</p>	Each Board's Rate Levies & Collection Policy should be reviewed and updated/amended as appropriate.	Low	Agreed.	<p>Chief Executive</p> <p>Next face-to-face meeting of the Boards.</p>

Findings, Risks, Recommendations and Management Action Plan

Control Objective 7: Payroll - To ensure that salaries and wages have been paid correctly, and that PAYE and NIC have been paid over to HMRC correctly and in a timely manner.

Rec. no.	Finding / Risk	Recommendation	Priority Rating	Management Response	Responsible Officer and Agreed Due Date
5.	<p>Finding Payrolls for King's Lynn, Norfolk Rivers, South Holland and Broads IDB, and for WMA, for July 2019 and January 2020, were checked to ensure that:</p> <ul style="list-style-type: none"> • BACS Submission Details report had been initialled by CEO; • Update Records Check Report payroll totals for each employee agreed to their payslip; • Payslip details agreed to timesheet or expenses sheet; • Timesheet or expenses sheet signed by employee; • Timesheet or expenses sheet authorised by the appropriate officer. <p>The following exceptions were identified:</p> <ul style="list-style-type: none"> • C. Rowley (South Holland) claimed three non-taxable miles on his timesheet for w/e 30/12/19 for which he was not paid; • M. Norman (King's Lynn) claimed a total of 31.2 basic hours on his timesheet for w/e 15/06/19 but was only paid for 30.2 hours; • A. Cullingford's (Broads) timesheet for w/e 21/06/19 was not authorised (out of a total of 21 timesheets tested); • J. Voutt's (King's Lynn) timesheet for w/e 29/12/19 was not authorised (out of 30 timesheets tested). <p>The two underpayments were discussed with the Finance & Ratings Manager who agreed to update the payroll so that the two employees receive their full entitlement.</p>	Finance Officers should ensure that all timesheets have been appropriately authorised prior to payment. Any that have not been signed should be returned to the appropriate manager for authorisation.	Medium	Agreed.	<p>Finance and Rating Manager</p> <p>With immediate effect.</p>

Findings, Risks, Recommendations and Management Action Plan

Control Objective 8: Assets and Investments - To ensure that investments and assets are properly recorded, that reimbursements and interest are received promptly and in full, and that cash flows are maintained at an adequate level.

Rec. no.	Finding / Risk	Recommendation	Priority Rating	Management Response	Responsible Officer and Agreed Due Date
6.	<p><u>Finding</u> Investments and assets are reported to the Board in the Financial Report, which, as mentioned above at 3.1, is not reported to each of the Boards at their Board meeting held in January / February each year. Therefore, Board Members may not be kept fully apprised during the course of the year of the current level of assets and investments held by their respective Board.</p> <p><u>Risk</u> Board Members are not kept fully apprised of the level of assets and investments held by the Board.</p>	Board Members should be kept fully apprised during the course of the year of the level of assets and investments held by their respective Board. The Financial Report, which includes details of assets and investments held, should be reported at each Board meeting.	Medium	Agreed, as per recommendation 1.	<p>Finance and Rating Manager</p> <p>December 2020, January and February 2021.</p>

Follow-up of Previous Report's Recommendations

Control Objective 5: To ensure that a robust framework is in place demonstrating compliance with GDPR and DPA 2018.

Rec. no.	Finding / Risk	Recommendation	Priority Rating	Management Response	Responsible Officer and Agreed Due Date	Follow-up of Agreed Action
1.	<u>Finding</u> The Risk Management Policy does not state the frequency of review, who it is to be reviewed by and when it is next due for review. The policy was last reviewed in January 2017 and is generally reviewed by the Board every three years, or earlier if there are any changes advised by the JPAG Practitioners' Guide.	The Risk Management Policy should state how often it should be subject to review, who it is reviewed by (i.e. the Board) and when it is next due for review.	Low	Agreed. RMP has been updated and the new front pages of the policy uploaded to the WMA website for all six Boards.	Phil Camamile, CEO WMA. Completed.	Actioned. Front sheet of each Board's RMP state: <ul style="list-style-type: none"> • Date last updated – January 2017 (to be reviewed every 5 years); • Next review date – January 2022; • Reviewed by the Board. South Holland's RMP states that it was last reviewed in November 2016 and is next due for review in November 2021.
2.	<u>Finding</u> Each Board's Risk Register only gives the current risk score; they do not give the target risk score i.e. the risk score which the organisation is working towards. By showing both target and current risk scores, it can be seen if any progress has been made in mitigating each risk. It is not clear who the responsible officer is for addressing each risk. The Good Governance Guide for IDB Members (Nov 2018) states, at 10.2.2, that the IDB's Risk Register should	Management should consider enhancing the format of each Board's Risk Register so that it includes the following details: <ul style="list-style-type: none"> • Strategic objectives; • Risks – key risks to achieving strategic objectives; • Key controls – those controls/systems currently in place to mitigate each risk; 	Low	The CEO stated to Internal Audit that the Risk Registers used to be laid out in the format as recommended, but that in 2017 it was decided to change them to follow the "simpler" format set out in Section 5, Appendix 1 of the JPAG Practitioner's Guide 2017. The Risk Registers do still show the strategic objectives agreed by the five Boards every year and all risks are linked to these objectives.	No required action.	The "simpler" format of the Risk Register is appended to each Board's RMP.

Follow-up of Previous Report's Recommendations

Control Objective 5: To ensure that a robust framework is in place demonstrating compliance with GDPR and DPA 2018.

Rec. no.	Finding / Risk	Recommendation	Priority Rating	Management Response	Responsible Officer and Agreed Due Date	Follow-up of Agreed Action
	<p>assign ownership for each risk. The ADA Risk Management Strategy & Policy template includes a suggested format for a Risk Register, which differs to the format currently used by each Board. The ADA Risk Register includes the following column headings:</p> <ul style="list-style-type: none"> • Strategic objectives • Risks • Key controls – what controls/systems are in place to mitigate these risks? • Assurances on controls – what evidence shows controls / systems are effective? • Risk score • Gaps in controls – where are there no controls or ineffective controls? • Gaps in assurance – where is further evidence of effective control required? • Action plan – what should we do to rectify the situation? • Responsible officer / implementation date. 	<ul style="list-style-type: none"> • Assurances on controls – evidence demonstrating that the systems and controls in place are effective in mitigating the risk; • Current risk score; • Gaps in control – where controls are lacking or are ineffective; • Gaps in assurance – where is further evidence of effective control required? • Action Plan – actions/controls required to meet target risk score; • Target risk score • Officer responsible for implementing required actions; • Due date for reaching target risk score; • Update on required actions/controls; • Current status. 		<p>Following guidance received from External Audit, it has been decided to keep the current format of the Risk Registers (following the JPAG best practice guidance). However, the CEO is to raise the possibility of amending the current risk register format with JPAG.</p>		

Follow-up of Previous Report's Recommendations

Control Objective 5: To ensure that a robust framework is in place demonstrating compliance with GDPR and DPA 2018.

Rec. no.	Finding / Risk	Recommendation	Priority Rating	Management Response	Responsible Officer and Agreed Due Date	Follow-up of Agreed Action
3.	<p><u>Finding</u></p> <p>From benchmarking the WMA's Data Protection Policy against a sample of Borough Councils' own such policies, there are a number of areas which are not included in the WMA policy:</p> <ul style="list-style-type: none"> Risks to compliance with DPA/GDPR, such as accidental or deliberate breach of data protection, potential sanctions imposed against WMA by the ICO as a result of loss or misuse of data, and potential legal action from data subjects following a breach. Staff responsibilities regarding data protection/GDPR. Duties of the Data Protection Officer. Data Breaches – brief mention in the policy but the procedure for dealing with data breaches is not included. Breach of policy by a Member or staff – the WMA policy does not state that failure to comply with the policy could amount to misconduct, which could be a disciplinary matter, leading to the dismissal of staff, and serious breaches could result in personal criminal liability. Breach of the policy by a Member would be a potential breach of the Members' Code of Conduct. A data protection breach could lead to individual officers or Members being prosecuted under GDPR, not just WMA. 	<p>The WMA Data Protection Policy should be enhanced by including the following:</p> <ul style="list-style-type: none"> Risks of non-compliance; Staff responsibilities relating to Data Protection and GDPR; Process for dealing with data breaches; Breach of policy by staff or Member; Duties of DPO. 	Low	Agreed. The Data Protection Policy document will be revised to include the points as recommended at the next scheduled policy review.	Phil Camamile, CEO WMA. 31 st December 2019	<p>Actioned.</p> <p>Data Protection Policy was reviewed in July 2019; it is next due for review in July 2024.</p> <p>Point 1.4 of the policy outlines the responsibilities of employees.</p> <p>Appended to the policy is a Data Breach Questionnaire which is required to be completed and sent to the DPO if a data breach occurs.</p> <p>The duties of the DPO are briefly referred to in section 4 – Data Handling, which states that each WMA Member Board shall have an appointed DPO who will be the point of contact for any data protection or personal data, processing and/or queries.</p> <p>Section 4.6 of the Information Security Systems Acceptable Use Policy states that failure to comply with the policy could lead to disciplinary action being taken and serious breaches could also result in personal criminal liability, with individual officers and/or members being prosecuted. At the request of Internal Audit, the CEO has agreed to include a paragraph regarding any breach of the policy in the Data Protection Policy.</p>

Follow-up of Previous Report's Recommendations

Control Objective 5: To ensure that a robust framework is in place demonstrating compliance with GDPR and DPA 2018.

Rec. no.	Finding / Risk	Recommendation	Priority Rating	Management Response	Responsible Officer and Agreed Due Date	Follow-up of Agreed Action
4.	<u>Finding</u> According to a spreadsheet provided to Internal Audit, of the 32 members of staff at WMA who are required to undertake GDPR training, only 11 to date have completed the online training. However, the CEO and Data Manager have given guidance/training on GDPR compliance to all of the other staff shown in the spreadsheet at a number of Internal Best Practice meetings, which are held quarterly. Therefore, most staff and all Line Managers are therefore aware of the requirements of GDPR and the Information Security & Systems – Acceptable Use Policy, as it affects them.	All relevant members of staff should receive appropriate training in GDPR and Data Protection.	Low	All of the key staff have had GDPR training. Those staff that have yet to receive any external training as shown in the spreadsheet will receive an appropriate “lower level” of training in due course, but it is not a priority for them because of the nature of their roles. Not everyone in the spreadsheet has access to personal data.	Phil Camamile, CEO WMA. 31 st December 2019	Actioned. All staff have now had GDPR training and Cyber Security Training, which has been provided by an external consultant (please see the Certificates of Attendance and Invoice attached).
5.	<u>Finding</u> WMA does not have a written policy/procedural document describing the process to be followed in the investigation and reporting of data breaches. At present, WMA refers to the ICO website guidance with regards to reporting a data breach.	Management should consider compiling a written policy/procedure detailing the process to be followed in the investigation and reporting of data breaches.	Low	Agreed, although this is covered briefly in the Information Security & Systems - Acceptable Use Policy (particularly 4.4).	Phil Camamile, CEO WMA. 30 th September 2019	Actioned. The WMA now has separate Data Breach Procedures which cover this.

Follow-up of Previous Report's Recommendations

Control Objective 6: To ensure that asset registers are complete, accurate and properly maintained, that stock is held securely, and that robust security of assets is in place.

Rec. no.	Finding / Risk	Recommendation	Priority Rating	Management Response	Responsible Officer and Agreed Due Date	Follow-up of Agreed Action
6.	<u>Finding</u> The JPAG Practitioners' Guide (March 2018) at point 5.57 lists the key information which is needed in an asset register. This recommends that an asset register should include the location of the asset and the responsible officer (the guidance states that it may be appropriate to assign responsibility for each asset to members of staff). It is noted that the Boards' asset registers do not include location or responsibility. However, assets listed in the Fixed Asset Register are either located at each Board's depot or working in/alongside the infrastructure within the drainage district.	In accordance with the JPAG guidance, each Board's asset register should include location of the asset and the officer responsible for each asset.	Low	Agreed, although each Board's Financial Regulations clearly state who is responsible for its tangible fixed assets (Section R: Security).	Phil Camamile, CEO WMA. 30 th September 2019	Actioned. All Fixed Assets have been assigned to a responsible officer, and their location and assignment will be shown on the month 12 financial report for 2019/20, and on all financial reports in future, moving forward.
7.	<u>Finding</u> There is a lack of evidence of an annual physical verification of assets, listed on each Board's asset register, taking place. Point J.4 of the Financial Regulations states that at least once a year, the Finance Officer will confirm the accuracy of the fixed asset register by carrying out a physical inspection of the Board's assets. Some managers do	In accordance with the Financial Regulations, an annual physical verification of all assets recorded on each Board's Fixed Asset Register should be undertaken so as to confirm the accuracy of the register.	Medium	Agreed. A process of undertaking annual checks of assets held at each depot will be introduced. This will include the verifying of asset IDs and taking photographs of assets, evidencing the checking process.	Phil Camamile, CEO WMA. 30 th September 2019	Partially Actioned (not completed for all Boards due to COVID-19) Full physical verification of fixed assets for SHIDB and KLIDB have been completed. The Senior Finance & Rating Officer alongside the Operations Manager for

Follow-up of Previous Report's Recommendations

Control Objective 6: To ensure that asset registers are complete, accurate and properly maintained, that stock is held securely, and that robust security of assets is in place.

Rec. no.	Finding / Risk	Recommendation	Priority Rating	Management Response	Responsible Officer and Agreed Due Date	Follow-up of Agreed Action
	check their assets periodically; however, this is not evidenced. Monthly financial reports, which include the Board's asset register, are sent to each manager; therefore, managers should be aware of the assets they are responsible for.					each Board enacted this. This will happen annually at an agreed time. This has only been partially actioned and not completed for the WMA Eastern Boards due to the restrictions of COVID-19 (this was planned for March 2020).
8.	<u>Finding</u> WMA maintain an inventory of IT equipment held by staff; however, there is a lack of assurance that the inventory is up to date. The Data Manager is currently undertaking an audit of IT equipment such as laptops, phones and printers provided to staff for use in their work, which they may have at home. An email was sent to relevant staff asking them to confirm details of any such items held by them; to date, only a few have replied back. It should be noted that this only applies to the three WMA Eastern Boards where most staff work from home; it does not apply to the other three Boards.	The inventory of IT equipment held by staff for their use at home should be updated. This should be referenced when staff leave the organisation to ensure that all such equipment is returned.	Low	Agreed.	Phil Camamile, CEO WMA. 30 th September 2019.	Actioned. Inventory Register has been updated during the year.

Follow-up of Previous Report's Recommendations

Control Objective 7: To ensure that robust governance arrangements are in place.

Rec. no.	Finding / Risk	Recommendation	Priority Rating	Management Response	Responsible Officer and Agreed Due Date	Follow-up of Agreed Action
9.	<u>Finding</u> Board Members are not required to make an annual declaration of interests; a new form is required for each new term of office i.e. every three years. However, it has been made clear to Members that the requirement for ensuring their details are correct rests with them; this is included in the Members' Code of Conduct (section 13) and on the first page of the Declarations of Interest Form (item 1).	In the absence of Members submitting an annual declaration of interests form, an email should be sent to each Member each year asking them to confirm their current declaration as being correct and up to date. Members should be given 28 days to respond; if no response is forthcoming, the assumption can be made that there is no change. However, it should be made clear to Members that the requirement for ensuring that their details are correct rests with them.	Low	Agreed; an email will be sent to all Board Members every year.	Phil Camamile, CEO WMA. 31 st December 2019	Actioned. Declarations of Interest (DoI) Logs have been completed. Further evidence of emails that have been sent to Board Members can be provided on request.
10.	<u>Finding</u> A review was undertaken of the declaration of interest's forms filed by Members on each Board's website. This identified that of the 142 current members across the 6 Boards, only 93 members (65%) had submitted a fully and correctly completed declaration of interests form; 14 members had not filed a return and 35 had not completed the form correctly/fully. At the top of the form it clearly states that where a	All Members should complete a declaration of interests form for each new term of office i.e. every three years.	Low	Agreed. Members are always asked to submit a declaration of interest form and most do. Due to a lack of resources, the website is not always kept up to date. The CEO has been through all of the Dols received during the last financial year and has updated the website.	Phil Camamile, CEO WMA. Completed	Partly Actioned. Members' Dols for each Board were reviewed on the website (as at 4 th March 2020). Out of a total of 152 Members across all six Boards, 13 (9%) had not filed a return and 8 (5%) had not completed the return fully. This is broken down as follows:

Follow-up of Previous Report's Recommendations

Control Objective 7: To ensure that robust governance arrangements are in place.

Rec. no.	Finding / Risk	Recommendation	Priority Rating	Management Response	Responsible Officer and Agreed Due Date	Follow-up of Agreed Action
	<p>question does not apply then the member should put "NONE" and that they should not leave any boxes blank. One member had only signed and dated the form, leaving all of the questions blank; another had answered just one question, leaving the rest blank. Several members had left some questions blank, while others had crossed through a question rather than writing "NONE". All forms had been signed.</p> <p>Members are required to complete a declaration of interest form every 3 years i.e. at each new term of office. However, several forms were identified dating longer than that, typically from 2015, although one appeared to date from 2011, and another from 2013. It should be noted that Members are also required by law to declare an interest in any of the business being transacted at each Board meeting (this is a standard agenda item); such declarations are regularly made and always minuted.</p>					<ul style="list-style-type: none"> • Broads – 4 (appointed) Members out of a total of 39 had not yet filed a return; of those DoIs filed, all had been completed fully, and signed and dated. • East Suffolk – 1 not completed fully; 3 (appointed) Members not filed a return (out of a total of 23). • King's Lynn – 3 not completed fully; 1 (appointed) Member not filed a return (21 Members in total). • Norfolk Rivers – 2 not completed fully; 2 not filed a return (out of 31 Members). • South Holland – 1 not completed fully; 2 (appointed) Members not filed a return (21 Members in total). • Pevensey & Cuckmere –

Follow-up of Previous Report's Recommendations

Control Objective 7: To ensure that robust governance arrangements are in place.

Rec. no.	Finding / Risk	Recommendation	Priority Rating	Management Response	Responsible Officer and Agreed Due Date	Follow-up of Agreed Action
						1 not completed fully; 1 (appointed) Member not filed a return (17 Members in total).
11.	<p>Finding</p> <p>A total of eight declarations of interest (DoI) forms had been filed under the wrong member on the Broads website relating to Appointed Members; the forms had been filed out of sequence, with each member's form filed under the name of the member listed below them. In addition, for one appointed member who had not filed a return, their entry contained a copy of a form relating to someone else who is not shown on the current list of members.</p>	<p>Completed declaration of interests forms should be filed under the correct Member on each Board's website.</p> <p>Management should consider removing the DoI forms from the website so as to prevent similar errors happening in the future. The CEO informed Internal Audit that no other IDB publishes its Members' Dols o their website.</p>	Low	<p>Agreed. The CEO has been through the Dols of elected and appointed members for all Boards to ensure that they are current and correct, and has uploaded them onto the website. These were checked by Internal Audit (on 29/04/19) and no errors were found.</p>	<p>Phil Camamile, CEO WMA. Completed.</p>	<p>Actioned.</p> <p>As at 4th March 2020, the eight Dols, identified in the previous report as being filed under the wrong Member, were now filed correctly on the website.</p>
12.	<p>Finding</p> <p>The Employees' Code of Conduct states that any gift or hospitality valued at more than £25 must be declared in the Register of Gifts & Hospitality. The Members' Code of Conduct does not mention such a limit. The Register of Members' Interests Form states the</p>	<p>The same de-minimus limit, above which a gift or hospitality must be declared, should be stated in the Employees' and Members' Codes of Conduct and in the Register of Members' Interests Form.</p>	Low	<p>Agreed. The correct de-minimus figure is £30; this figure was changed by all of the Boards a few years ago and the revised Members Code of Conduct does not appear to have been uploaded to the WMA website. The CEO has updated the</p>	<p>Phil Camamile, CEO WMA. Completed.</p>	<p>Actioned.</p> <p>Each Board's Members' Code of Conduct states the de-minimus figure of £30.00 (section 9(6a)(viii)).</p> <p>The Employees Code of</p>

Follow-up of Previous Report's Recommendations

Control Objective 7: To ensure that robust governance arrangements are in place.

Rec. no.	Finding / Risk	Recommendation	Priority Rating	Management Response	Responsible Officer and Agreed Due Date	Follow-up of Agreed Action
	limit at £30.			Members Code of Conduct for each Board to reflect the current figure of £30 and uploaded the new documents to the website.		Conduct states that any gift or hospitality valued at £30 or more must be declared (2.3.1).
13.	<p>Finding Some key governance policies do not state when they were last reviewed, frequency of review or when they are next due for review. . However, it should be noted that most policies do have the Date Last Reviewed and Next Review Date on the first page of the policy.</p> <p>Key governance documents should be reviewed every three to five years; however, the Whistleblowing Policy has not been reviewed since January 2008.</p>	Key governance documents should state when they were last reviewed, by whom (i.e. the Board) and when they are next due to be reviewed. Any document which has not been reviewed within the last five years should be reviewed.	Low	<p>Agreed. All governance policies will be updated so that they state on their front page Date Last Reviewed and Next Review Date.</p> <p>Most governance policies are reviewed every three years at the start of a new three year term, after the IBD has had an election. It would appear that the Whistleblowing Policy slipped through the review process; however, all other governance policies are up to date.</p> <p>A register of policies will be compiled listing all Board policies, the date they were last reviewed and date when they are next due for review.</p>	Phil Camamile, CEO WMA. 30 th September 2019.	<p>Actioned.</p> <p>All Governance policies have been updated to state date last reviewed, frequency of review and next review date. Most Governance policies are reviewed every 5 years.</p> <p>Whistleblowing Policy has been updated to state date last reviewed, that it is reviewed every 3 years, and next review date.</p> <p>Broads IDB Whistleblowing Policy was last reviewed by the Board on 12th August 2019.</p>

Follow-up of Previous Report's Recommendations

Control Objective 7: To ensure that robust governance arrangements are in place.

Rec. no.	Finding / Risk	Recommendation	Priority Rating	Management Response	Responsible Officer and Agreed Due Date	Follow-up of Agreed Action
14.	<p><u>Finding</u></p> <p>There are wide differences in the number of Members each Board has. For example, King's Lynn and South Holland both have 21 Members, whereas Broads has 38 and Norfolk Rivers 29. Attendance at Board meetings is low; typically, only two thirds of Members attend each meeting; at Norfolk Rivers, only half of Members attend Board meetings. ADA's Good Governance Guide (November 2018) states that Defra suggest that IDBs should have 21 Members; it states that "larger IDBs may wish to consider reconstituting to a smaller size, to see fewer vacant seats, more contested elections, and better attendance at meetings".</p>	<p>The membership of Broads, Norfolk Rivers and East Suffolk should be reduced to no more than 21 Members each, as they are geographically much smaller than both King's Lynn and South Holland.</p>	High	<p>Agreed. The CEO will seek to reduce the membership of Broads, Norfolk Rivers and East Suffolk to no more than 21 Members each.</p>	<p>Phil Camamile, CEO WMA. 30th December 2019.</p>	<p>Partly Actioned.</p> <p>As at 4th March 2020, as per their website, Norfolk Rivers had 31 Members (16 Appointed and 15 Elected). At the Board meeting on 15th August 2019, it was agreed that the total number of Board members would be reduced from 31 to 21 (minute ref. 52/19/02). Agreed that the Chief Executive would prepare a map that established 10 new Electoral Divisions (one elected member per division) for consideration at the next meeting (on 17th October 2019), where it was decided that any further suggested changes would be discussed at the following meeting in January 2020. At the Board meeting in January 2020, the Board agreed the 10 Electoral Divisions.</p>

Follow-up of Previous Report's Recommendations

Control Objective 7: To ensure that robust governance arrangements are in place.

Rec. no.	Finding / Risk	Recommendation	Priority Rating	Management Response	Responsible Officer and Agreed Due Date	Follow-up of Agreed Action
						<p>Broads IDB has 39 Members. At the Board meeting on 20th May 2019, the Board decided not to consider reducing the no. of Board members. The Chief Executive "was instructed not to spend any time on preparing reports or on any further consideration of this issue" (minute ref. 32/19/02).</p> <p>East Suffolk has 23 Members. At the Board meeting on 30th October 2019, it was agreed to reduce the total no. of members from 23 to 21 (minute ref. 58/19/02).</p>

Assurance Opinion and Recommendation Priority Definitions

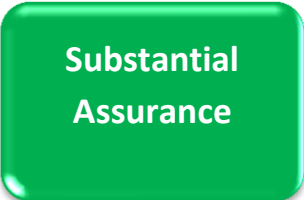
Assurance Opinion

Definition



Full Assurance

In our opinion, there is a **sound** system of internal control that is likely to achieve the system objectives, and which is operating effectively in practice.



Substantial Assurance

In our opinion, there is a sound system of internal control operating, but there are a **few weaknesses** which could put the achievement of system objectives at risk.



Limited Assurance

In our opinion, there is a system of internal control with a number of weaknesses likely to **undermine** achievement of system objectives, and which is vulnerable to abuse or error.



No Assurance

In our opinion, there is a **fundamentally flawed** system of internal control that is unlikely to achieve system objectives and is vulnerable to serious abuse or error.

Recommendation Priority

Definition



Low

These issues would contribute towards improving the system under review, and are of limited risk. It is expected that corrective action to resolve these will be taken as resources permit.



Medium

A control process that contributes towards providing an adequate system of internal control. It is expected that corrective action to resolve these will be implemented within three to six months.



High

A fundamental control process, or statutory obligation, creating the risk that significant fraud, error or malpractice could go undetected. It is expected that corrective action to resolve these will be commenced immediately.

Internal Audit Service

Borough Council of
**King's Lynn &
West Norfolk**



WATER MANAGEMENT ALLIANCE

**REVIEW OF EFFECTIVENESS OF THE
SYSTEM OF INTERNAL CONTROL
2019 - 2020**

**INTERNAL AUDIT
TERMS OF REFERENCE**

1. INTRODUCTION

- 1.1 This document sets out the strategy and plan for the audit of the Water Management Alliance for the financial year 2019 – 2020.
- 1.2 Section 6 of The Accounts and Audit Regulations 2015 states that ‘*The relevant body must conduct a review at least once in a year of the effectiveness of its system of internal control*’.
- 1.3 Internal Audit is defined as ‘*an independent, objective assurance and consulting activity designed to add value and improve an organisation’s operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.*’ Public Sector Internal Audit Standards, April 2017.
- 1.4 The Internal Auditor will work in accordance with the Public Sector Internal Audit Standards (PSIAS) adopted by CIPFA from April 2017 and thus will be able to provide the review required by the Regulations.
- 1.5 The authority of the Internal Auditor is established in the Financial Regulations.
- 1.6 The audit work will concentrate on records and systems used by the Water Management Alliance, who provide the financial and administrative functions for the following Internal Drainage Boards:
- Broads
 - East Suffolk
 - King’s Lynn
 - Norfolk Rivers
 - South Holland

and to the Pevensey & Cuckmere Water Level Management Board.

As such, this work will enable the auditor to complete the Annual Governance and Accountability Returns for 2019-20 for all six Boards.

2. OBJECTIVES AND SCOPE OF THE AUDIT

- 2.1 The work of the Internal Auditor will be guided by ‘Governance and Accountability for Smaller Authorities in England – A Practitioners Guide to Proper Practices to be applied in the preparation of statutory annual accounts and governance statements (March 2019)’ published by the Joint Panel on Accountability & Governance (JPAG).
- 2.2 In order to be able to complete section 4 of the Electronic Annual Governance and Accountability Return for 2019-20, the auditor will consider the following internal control objectives (as stated on the return):
- A. Accounting Records
To ensure that appropriate accounting records have been properly kept throughout the financial year.

- B. Financial Regulations and Standing Orders
To ensure that the authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.
- C. Risk Management
To ensure that the authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.
- D. Budgetary Control
To ensure that budgets are prepared on a realistic basis and are monitored throughout the year, any variations are investigated, with corrective action being taken if necessary, and that reserves are appropriate.
- E. Income
To ensure that expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.
- F. Petty Cash
To ensure that petty cash provisions are reasonable, used in accordance with Financial Regulations and that adequate records are kept of payments made.
- G. Payroll
To ensure that salaries to employees and allowances to Members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.
- H. Assets and Investments
To ensure that investments and assets are properly recorded, that reimbursements and interest are received promptly and in full, and that cash flows are maintained at an adequate level.
- I. Cashbook and Bank Reconciliations
To ensure that periodic and year-end bank account reconciliations are properly completed and verified.
- J. Year End Procedures
To ensure that accounting statements prepared during the year were prepared on the correct accounting basis, agreed to the cash book, supported by an adequate audit trail and, where appropriate, debtors and creditors were properly recorded.

2.3 Last year's audit reviewed the following areas:

- Accounting Records
- Financial Regulations and Standing Orders
- Risk Management
- Income
- Payroll
- Year-End Procedures
- Asset Management
- GDPR and Data Protection Act 2018
- Board Members' Declarations of Interest

- Write-offs
- Succession Planning.

2.4 The agreed actions arising from recommendations made in last year's audit will be followed up to establish if they have been implemented by management.

2.5 Contained within the scope of work described above it is implied that the auditor will have due regard for Value for Money considerations and the potential for fraud.

3. TASKS

3.1 The project tasks are to:

- Establish if the procedures recorded as part of the audit for 2018-19 remain the same and document any changes that may have taken place.
- Perform tests to establish that systems are operating in accordance with the procedures and that good practice is being complied with.
- Assess strengths and weaknesses of the systems operated and the levels of financial and management risk.
- Discuss the results with the Chief Executive and make recommendations as appropriate, which will be communicated to the Boards by means of a report.
- Complete Section 4 of the Electronic Annual Governance & Accountability Return for 2019-20.

4. WORK PLAN

4.1 The audit will be undertaken by Mike Tweed, Internal Auditor, Borough Council of King's Lynn & West Norfolk.

4.2 The audit has been allocated five days, which will be utilised as follows:

Task	Time
Confirm existing procedures and record any changes. Undertake a follow-up of actions agreed from the audit report for 2018-19.	0.5
Undertake sample testing to establish that processes are being applied as intended.	3.5
Exit meeting with management to discuss the findings and recommendations arising from the review. Drafting the report.	0.5
Completing the Return and reporting if required.	0.5

5. AGREEMENT

	Signature	Date
Phil Camamile Chief Executive, Water Management Alliance
Kathy Woodward Shared Internal Audit Manager, Borough Council of King's Lynn & West Norfolk

From: 01 April 2019
To: 31 March 2020

Period To: 12
Year Ended: 31 March 2020

Notes	Income and Expenditure Account	Y-T-D Budget £	Y-T-D Actual £	Y-T-D Variance £	Annual Budget £	Projected Out-Turn £	Projected Variance £
<u>Income:</u>							
	Occupiers Drainage Rates	287,154	287,154	0	287,154	287,154	0
1	Special Levies issued by the Board	661,548	661,548	0	661,548	661,548	0
	Grants Applied	1,436,888	1,400,111	-36,777	1,436,888	1,400,111	-36,777
	Rental Income	0	1,242	1,242	0	1,242	1,242
2	Highland Water Contributions	206,206	219,554	13,348	206,206	219,554	13,348
3	Income from Rechargeable Works	1,000	236,209	235,209	1,000	236,209	235,209
	Development Contributions	0	1,404	1,404	0	1,404	1,404
	Investment Interest	10,000	8,473	-1,527	10,000	8,473	-1,527
4	Other Income	264,273	209,365	-54,908	264,273	209,365	-54,908
	Total Income	£2,867,069	£3,025,060	£157,991	£2,867,069	£3,025,060	£157,991
<u>Less Expenditure:</u>							
6	Capital Works	1,436,888	1,409,872	27,016	1,436,888	1,409,872	27,016
7	Environment Agency Precept	173,348	170,046	3,303	173,348	170,046	3,303
8	Maintenance Works	1,172,931	1,061,611	111,320	1,172,931	1,061,611	111,320
	Development Expenditure	0	3,211	-3,211	0	3,211	-3,211
	Interest Payments	0	0	0	0	0	0
9	Administration Charges	175,605	149,555	26,050	175,605	149,555	26,050
3	Cost of Rechargeable Works	0	219,595	-219,595	0	219,595	-219,595
5	Net Deficit/(Surplus) on Operating Accounts	0	11,839	-11,839	0	11,839	-11,839
	Total Expenditure	£2,958,772	£3,025,729	-£66,956	£2,958,772	£3,025,729	-£66,956
	Profit/(Loss) on disposal of Fixed Assets	£0	£0	£0	£0	£0	£0
10	Net Surplus/(Deficit)	-£91,703	-£669	£91,034	-£91,703	-£669	£91,034

From: 01 April 2019
To: 31 March 2020

Period To: 12
Year Ended: 31 March 2020

Notes	Balance Sheet as at 31-3-2020	Opening Balance £	Movement This Year £	Closing Balance £
11	Fixed Assets:			
	Land and Buildings	315,013	32,123	347,135
	Plant and Equipment	307,631	118,581	426,212
	Pumping Stations	36,096	-36,096	0
	Shared Consortium Assets	0	0	0
		658,739	114,608	773,347
	Current Assets:			
12	Bank Account	949,415	-695,624	253,791
	Stock	4,497	-353	4,144
13	Trade Debtors	13,436	23,649	37,085
19	Grant Due	59,988	-59,988	0
14	Work in Progress	2,918	7,224	10,143
15	Term Deposits	500,000	250,000	750,000
16,17	Drainage Rates and Special Levies Due	25	-2,385	-2,360
18	Prepayments	0	0	0
	Prepayments to WMA	-5,169	2,563	-2,606
	Accrued Interest	0	0	0
	VAT Due	103,732	-1,191	102,541
		1,628,842	-476,104	1,152,738
	Less Current Liabilities:			
	Trade Creditors	51,379	-14,585	36,794
	Accruals	41,303	-19,659	21,644
	Payroll Controls	128	30	158
	Debtors paid in advance	193	5,380	5,573
20	Loans due in less than one year	0	0	0
		93,003	-28,833	64,170
	Net Current Assets	1,535,839	-447,271	1,088,568
	Less Long Term Liabilities:			
28	Net Pension Liability/(Asset)	333,000	-76,000	257,000
20	Loans due in more than one year	0	0	0
		333,000	-76,000	257,000
	Net Assets	£1,861,579	-£256,663	£1,604,916
21	Reserves:			
	Earmarked			
19.	Grants Reserve	529,721	-295,898	233,823
22	General Reserve	1,094,986	30,331	1,125,317
23	Development Reserve	77,160	0	77,160
	Plant Reserve	305,827	0	305,827
24	Capital Works Reserve	108,600	-31,000	77,600
		2,116,295	-296,567	1,819,727
	Non-Distributable			
25	Revaluation Reserve	78,285	-36,096	42,189
26	Pension Reserve	-333,000	76,000	-257,000
		-254,715	39,904	-214,811
	Total Reserves	£1,861,579	-£256,663	£1,604,916

P J CAMAMILE MA FCIS
CHIEF EXECUTIVE

S JEFFREY BSc (Hons) FCCA
FINANCE & RATING MANAGER

From: 01 April 2019
To: 31 March 2020

Period To: 12
Year Ended: 31 March 2020

Note Notes to the Accounts

- 1 Special Levies collected from constituent Billing Authorities were as follows:

	Y-T-D Budget	Y-T-D Actual
Broadland District Council	169,239	169,239
Great Yarmouth Borough Council	191,397	191,397
North Norfolk District Council	298,273	298,273
South Norfolk District Council	2,639	2,639
	661,548	661,548

- 2 The Highland Water Claim for 2019/20 is now due to be paid by the Environment Agency (EA) to the Board in September, following the changes made in 2015 to the timetable (previously the payment was made in two installments - one in May and one in December). This was paid in full on 10th September 2019.

- 3 A surplus of £16,614 has been made on Rechargeable Works.

- 4 Other Income for this year is made up as follows:

	Y-T-D Budget	Y-T-D Actual
4803 Shared Income from WMA	264,273	194,214
4800 Sundry Income	9,500	15,076
4802 Summons Costs	500	75
	274,273	209,365

- 5 The Net Operating Deficit/(Surplus) for this year to date is made up as follows:

	Y-T-D Budget	Y-T-D Actual
Labour Operations Account	0	22,980
Mobile Plant Operations Account	0	-11,141
	0	11,839

Detailed operating surpluses/(deficits) for the Labour Operations Account and each item of Mobile Plant are shown in the Labour and Plant Operations Reports, which can be made available to members on request.

- 6 The gross cost and net cost of each capital scheme is detailed on the schedule of capital works and approved by the Board annually, which is managed by the Project Engineer and can be made available to Members on request. We have overspent by £3k on SCH31 Brograve and £7k Tunstall this year compared to the grant we could apply. We will be applying to the EA for further funding on these Capital Schemes. If successful we can apply this grant against the overspend in 2020/21

- 7 The EA Precept due for 2019/20 is payable to the EA on 31 May and the other half is payable to them on 30 November.

- 8 The detailed maintenance operations in each sub catchment is approved by the Board annually and shown on the schedule of maintenance works, as managed by the Operations Manager, which can be made available to Members on request. Expenditure is analysed as follows:

	Y-T-D Budget	Y-T-D
Labour Charges	282,346	267,972
Pump Attendance	11,393	10,813
Plant Charges	83,039	78,812
Insurance	26,202	24,868
Out-sourced repairs and maintenance	120,638	114,496
Materials	3,026	2,872
Electricity	195,829	185,860
Telemetry	3,390	3,217
Professional Fees	4,199	3,985
Depreciation	0	0
Direct Works	730,062	692,896
5400 Technical Support Staff Costs	370,454	324,093
5450 Other Technical Support Costs	47,082	46,960
5500 Biodiversity Action Plan Costs	19,334	-2,337
5600 Development Expenditure	6,000	3,211
Maintenance Works	1,172,931	1,064,822

- 9 Administration charges largely reflect the Board's share of consortium expenditure (excluding the technical support costs, which are included in the maintenance works expenditure). Shared expenditure is monitored by the Consortium Management Committee and the Board every three months:

From: 01 April 2019
To: 31 March 2020

Period To: 12
Year Ended: 31 March 2020

Note Notes to the Accounts

	<u>Y-T-D Budget</u>	<u>Y-T-D Actual</u>
6000 Administration Staff Costs	119,739	94,201
6001 Other Administration Costs	52,666	52,271
6200 Drainage Rates AV Increases/(Decreases)	0	26
6100 Kettlewell House Depreciation	1,000	1,029
6400 Sundry Expenses	100	170
6500 Settlement Discount	2,100	1,858
	175,605	149,555

- 10 At the time of preparing the Estimates, the Board planned to finance the estimated net deficit this year as follows:

	<u>Budget</u>
Development Reserve	0
Plant Reserve	0
General Reserve	-91,703
	-91,703

- 11 The movement in Fixed Assets is detailed in the Fixed Assets Register for 2019/20, which can be made available to members on request. Summarised movements are as follows:

	Land and Buildings	Plant and Equipment	Pumping Stations	Total
Cost				
Opening Balance as at 1-4-2019	367,830	623,152	412,722	1,403,704
(+) Additions	54,869	232,031	0	286,900
(-) Disposals	0	0	0	0
Closing Balance as at 31-3-2020	422,699	855,183	412,722	1,690,604
Depreciation				
Opening Balance as at 1-4-2019	52,817	315,521	376,626	744,964
(+) Depreciation Charge for year	22,746	113,451	36,096	172,293
(-) Accumulated depreciation written out on disposal	0	0	0	0
Closing Balance as at 31-3-2020	75,564	428,971	412,722	917,257
Net Book Value as at 31-03-2019	315,013	307,631	36,096	658,739
Net Book Value as at 31-3-2020	347,135	426,212	0	773,347

The Board also shares ownership of a proportion of the WMAs Shared Fixed Assets, which were last valued by Cruso & Wilkin Chartered Surveyors, as at 31 March 2018. Such assets have a Net Book Value of zero.

- 12 The Bank Account balance will be kept to a minimum following the decision to invest additional working balances on the short term money market. The Bank Account is reconciled as follows:

	<u>2018/19</u>	<u>2019/20</u>
Opening Balance as at 1-4-2019 b/fwd	296,853	949,415
(+) Receipts	4,635,882	4,927,114
(-) Payments	-3,983,320	-5,622,737
(=) Closing Balance as at 31-3-2020 c/fwd	949,415	253,791
Balance on Statement as at 31-3-2020	1,002,789	292,477
Less: Unpresented Payments	-53,393	-38,686
Add: Unpresented Receipts	19	0
Closing Balance as at 31-3-2020 c/fwd	949,415	253,791

- 13 Aged Debtor profile is currently as follows:

Debt period	Amount	Number of Debtors
<=30 days	37,085	7
>30 days and <=60 days	0	0
>60 days and <=90 days	0	0
>90 days (See Below)	0	0
Total Trade Debtors	37,085	7
>90 days	Amount	Inv.Date Originator

From: 01 April 2019
To: 31 March 2020

Period To: 12
Year Ended: 31 March 2020

Note Notes to the Accounts

- 14 Work In Progress (WIP) is currently made up of the following jobs:.

		Estimated Completion	Originator
RUNK001	40	30.04.20	Finance
RHALV003	3,861	Ongoing	Project Engineer
RDAN001	746	30.04.20	Ops Manager
REA006	330	30.04.20	Ops Manager
REA007	5,167	31.07.20	Ops Engineer
	10,143		

- 15 Term Deposits are currently as follows:

Financial Institution	Capital	Investment Date	Maturity Date	Interest Rate
National Counties Building Society	500,000	15/01/2020	15/04/2020	0.84%
West Bromwich Building Society	250,000	16/03/2020	15/06/2020	0.28%
	750,000			

- 16 Special Levies are due to be paid by Constituent Councils in two halves on 1 May and 1 November every year.

- 17 Drainage Rates are paid by occupiers of agricultural land and/or buildings. There are currently 9 Ratepayers that have not paid their drainage rates for 2019/20, as compared to 15 Ratepayers this time last year. We had two ratepayers that paid twice during the year, and so our debtors are in a credit position. Summarised transactions for Drainage Rates and Special Levies during the year are as follows:

	2018/19	2019/20
Arrears b/fwd	200	24
Drainage Ratepayers	277,986	287,154
Special Levies for the year	640,426	661,547
Payments Received	-917,943	-949,217
Annual Value Decrease	-1,338	-1,248
Annual Value Increase	1,112	784
New Assessments	226	464
Irrecoverables and write offs	-282	-85
Summons Collection Costs	525	75
Settlement Discount	-1,263	-1,858
Sundry adjustments	377	0
Arrears c/fwd	24	-2,360

- 18 There are no current prepayments.

19 **Grants Reserve**

Grants Unapplied are those grants that we have received in advance of doing work on the following schemes:

	2018/19	2019/20
SCH02: Hickling Broad - Stubb Road (100%)	77	77
SCH04: Upton WLMP (100%)	1	1
SCH05: Calthorpe Broad (100%)	403	403
SCH10: Halvergate Marshes WLMA (100%)	7,177	7,117
SCH11: Sutton Ochre Improvement (100%)	0	0
SCH19: Damgate Marshes (100%)	69	69
SCH65: Halvergate Marshes Water Level Management Plan	168,318	7,237
SCH23: Shallam Dyke	2,721	2,721
SCH50: Parrots Feather: Norfolk County Council (100%)	2,448	2,448
SCH57: South Walsham GWP (100%)	40	40
SCH31: Brograve Study (100%)	0	0
SCH45: Hickling (100%)	26,505	26,505
SCH06: Stubb Mill Pump Replacement (45%)	4,185	4,185
SCH12: Muckfleet Survey & Options Appraisal	409	409
SCH13: Five Mile Pump Replacement (45%)	787	787
SCH14: Hermitage Pump/Structure Replacement (45%)	800	800
SCH15: Thurne Pumping Station (45%)	394	394
SCH27: Ludham Bridge	2,350	2,350
SCH60: Tunstall Pumping Station Emergency Works (45%)	2,684	2,684
SCH07: Potter Heigham Automatic Weedscreen	4,632	4,632
SCH09: River Yare Pumping Station Improvement	2,477	2,477
SCH32: Eastfield Pumping Station Auto Weedscreen	2,066	2,066

From: 01 April 2019
To: 31 March 2020

Period To: 12
Year Ended: 31 March 2020

Note Notes to the Accounts

SCH33: Tonnage Bridge Pumping Station Auto Weedscreen	-1	-1
SCH34: Eel Monitoring at Halvergate and Somerton	0	0
SCH08: St Benet's Pumping Station	14,230	14,230
SCH66: Horsey Boat Dyke Culvert Emergency Works	0	0
SCH67: Horsey Boat Dyke Culvert Works FCERM7 Study	16,714	16,714
SCH69: Stokesby PS Bypass FCERM7 Study	12,186	12,036
SCH70: Tunstall PS Bypass FCERM7 Study	943	0
SCH71: Broads Culvert Surveys	18,055	18,055
SCH72: Horsey Boat Dyke Culvert	17,333	13,847
SCH73: Muckfleet Bank Improvements	-59,988	-46,552
SCH74: Martham Boat Dyke Culvert Study	35,578	31,998
SCH75: Martham Boat Dyke Culvert Replacement	186,136	47,170
SCH75: Upper Thurne Integrated Drainage Improvements Study	0	58,920
	469,732	233,823

Capital Grant Due:

SCH73: Muckfleet Bank Improvements

46,552

Total Grant Due

46,552

£

Grant Reserve as at 1-4-2019 b/fwd

529,721

Add Grants Received

1,164,200

Less Grant Applied

-1,460,098

Grant Reserve as at 31-3-2020

233,823

20 There are currently no outstanding Public Works Loans:

<= 1 year

Loan Number 478101: Upton Dole Pumping Station (8.125%)

0.00

Last Payment Made: August 2016

21 The Reserves are managed in accordance with the Capital Financing and Reserves Policy, as approved by the Board on 27 January 2014. This policy is available for viewing on the Board's website.

22 Movements on the General Reserve are made up as follows:

	2018/19	2019/20
Opening Balance, as at 1-4-2019 b/fwd	1,144,625	1,094,986
Net Surplus/(Deficit) for the year	-26,048	-669
Net transfer (to)/from Development Reserve	-23,591	0
Net transfer (to)/from Capital Works Reserve	0	31,000
Revaluation Reserve adjustment	0	0
Closing Balance, as at 31-3-2020 c/fwd	1,094,986	1,125,317

23 The purpose of the Development Reserve is to reduce the impact on drainage rates from development that takes place in the area. The Board charges developers a standard rate per impermeable hectare for agricultural land which is developed and becomes a hard standing area, such as housing, roadways etc. The money is credited to this Reserve (earmarked to the sub catchment) and then used to reduce the gross cost of capital work needed to cater for the additional flows arising from such development. The income for this Reserve therefore comes exclusively from developers and is used to help fund improvement works that are necessary because of development. The Development Reserve is currently made up as follows:

	2018/19	Tfr from Gen. Reserve	Tfr to Gen. Reserve	2019/20
Muckfleet and South Flegg (Former Sub District)	72,702	0	0	72,702
Middle Bure (Former Sub District)	4,458	0	0	4,458
	77,160	0	0	77,160

From: 01 April 2019
To: 31 March 2020

Period To: 12
Year Ended: 31 March 2020

Note Notes to the Accounts

- 24 The Capital Works Reserve largely represents the committed cost of capital schemes that the Board has approved where suppliers have not actually invoiced for work, either due to slippage in the programme or other issues with the contract. The advantage to the Board of committing scheme costs at the time contracts are awarded is that grant aid can be claimed in advance of incurring the expenditure, and, the year end balance of the General Reserve does not fluctuate significantly. The Capital Works Reserve is currently made up as follows:

	2018/19	Tfr from Gen. Reserve	Tfr to Gen. Reserve	2019/20
SCH27: Ludham Bridge Pumping Station Refurbishment	5,100	0	0	5,100
SCH60: Tunstall Pump Replacement (Emergency Works)	6,000	0	0	6,000
SCH32: Eastfield Weedscreen	6,500	0	0	6,500
Weedscreen Cleaner Panel - Stokesby & Mautby	13,000	0	-13,000	0
Pumping Station Flap (up to 3)	12,000	0	-12,000	0
Pumping Station Seals (up to 6)	36,000	0	-36,000	0
Pumping Station Works	0	30,000	0	30,000
Stokesby Main Drain Reprofiling	20,000	0	0	20,000
Wayford Mill Drain Bund	6,000	0	0	6,000
Ludham Bridge Boatyard - Making good old Pumping Station	4,000	0	0	4,000
	108,600	30,000	-61,000	77,600

- 25 Movements on the Revaluation Reserve are made up as follows:

	<u>2019/20</u>
Opening Balance, as at 1-4-2019 b/fwd	78,285
Less:	
Pumping Station Depreciation	-36,096
Closing Balance, as at 31-3-2020 c/fwd	<u>42,189</u>

- 26(i) The Board provides its employees with access to the Local Government Pension Scheme but does not need to Account for this as a defined benefit pension scheme to comply with the limited assurance audit regime. However the Board has chosen to do so because it does have a pension liability, which has been calculated by the LGPS Fund Actuary as at 31 March 2020.
- 26(ii) The Board is a member of the Water Management Alliance Consortium and as such also has a proportion of the pension liability for the shared staff that are employed by King's Lynn IDB, t/a the Water Management Alliance. The Fund Actuary for Norfolk County Council has prepared a separate Report for the Water Management Alliance, which identifies a notional net pension liability of £2,761,000 as at 31 March 2020 that is shared by all 5 Member Boards. The Board's share of this pension liability is set out every year in the WMAs Basis of Apportionment, which was approved by the Board on 20 January 2020.

27 Related Party Disclosures

- (i) The Board is a full member of Anglia Farmers Ltd, an agricultural purchasing cooperative. Several members of the Board are also shareholders of this organisation. The Board made payments of £416,876.00 to this company during the reporting period.
- (ii) The following Board members have performed pump attendant and maintenance duties at the Board's pumping stations during the year, for which they have received an allowance. Mr Harris received £8,337.96 from the Board for pump attendant duties and general maintenance, Mr Wharton received £960.00 from the Board for improvement works to access track Mautby pump and Mr Wright received £0.00 from the Board for pump attendant duties.
- (iii) All elected members of the Board pay drainage rates either as individuals, Partners in Partnerships, or as Directors of limited companies; the exact nature of which can be found in the Rate Book as at 1 April 2019.
- (iv) The Board is a member of the Water Management Alliance Consortium, who provide administrative and technical support services to the Board. The Board has 3 representatives who serve on the Consortium Management Committee, that include the Chairman and the 2 Vice Chairmen of the Board. The Chairman received £0.00 Chairman's Allowance and £0.00 travelling expenses.
- (v) The Board has paid Ben Goose (BJ Goose Digger Hire Ltd) £29,880.60 during the reporting period for undertaking excavation and basket cutting work. The Board's Operations Manager is related to Ben Goose.

From: 01 April 2019
To: 31 March 2020

Period To: 12
Year Ended: 31 March 2020

Note Notes to the Accounts

- (vi) The Board has paid £1,273.44 to Chapman Farms Ltd during the reporting period for renting space to house telemetry equipment at Thunderhill and for renting the land to house Somerton Auxilliary Pumping Station Kiosk for the period of August 2019 to July 2020. The Board member Mr J Chapman is a Director in this company.
- (vii) The Board has paid £0.00 for renting land at Horsey Pumping Station. The Board member, Mr Buxton of Horsey Estates, owns this land. The invoice for 19/20 rent was received late April, value £173.00. This will be shown in the financial report for 2020/21.
- (viii) The Board has paid compensation to the following Board Members for the Martham Boat Dyke Culvert: Chapman Farms Ltd and Henry Alston.
- (ix) The Board uses Rating Software for the collection of Drainage Rates known as DRS. This software is owned by South Holland IDB and was developed by Mr P J Camamile, the Chief Executive. The software is supported at no cost to the Board by Byzantine Ltd. Mr P J Camamile is the Company Secretary of Byzantine Ltd and his wife Mrs P Camamile is a Director. Both are shareholders.

Recommended Actions:

1. To approve the Financial Report for the period ending 31-3-2020.

P J CAMAMILE MA FCIS
CHIEF EXECUTIVE

S JEFFREY BSc (Hons) FCCA
FINANCE & RATING MANAGER

From: 01 April 2019
To: 31 March 2020

Period To: 12
Year Ended: 31 March 2020

BOX NO. ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2020		ACTUAL 2018/19 RESTATED £	ACTUAL 2019/20 £
1	Balances brought forward		
	General Reserve	1,121,034	1,094,986
	Development Reserve	100,751	77,160
	Plant Reserve	305,827	305,827
	Capital Works Reserve	108,600	108,600
	Grants Reserve	786,885	469,732
	Revaluation Reserve	114,380	78,285
	Pension Reserve	-218,000	-333,000
	As per Statement of Accounts	2,319,477	1,801,590
	(-) Fixed Assets, Long Term Liabilities and Loans		
	Pension Liability	-218,000	-333,000
	Loans Outstanding (Current Liabilities)	0	0
	Long Term Borrowing	0	0
	Net Book Value of Tangible Fixed Assets	680,165	658,739
		462,165	325,739
	(=) Adjusted Balances brought forward	1,857,312	1,475,851
2	(+) Rates and Special Levies		
	Drainage Rates	277,986	287,154
	Special Levies issued by the Board	640,426	661,548
	As per Statement of Accounts	918,412	948,702
3	(+) All Other Income		
	Grants Applied	1,997,908	1,400,111
	Rental Income	0	1,242
	Highland Water Contributions	217,013	219,554
	Income from Rechargeable Works	99,063	236,209
	Investment Interest	10,677	8,473
	Development Contributions	0	1,404
	Other Income	210,845	209,365
	Profit/(Loss) on disposal of Fixed Assets	0	0
	As per Statement of Accounts	2,535,506	2,076,358
	(+) Income from Sale of Fixed Assets (above profit/loss)		
	Capital Cost of disposals	0	0
	Less: Accumulated depreciation written out	0	0
		0	0
	(+) Grants Applied to Grants Received Conversion		
	(-) Grants Applied	-1,997,908	-1,400,111
	(+) Grants Received	1,680,756	1,164,200
		-317,152	-235,911
	(=) Adjusted Other Income	2,218,354	1,840,447
4	(-) Staff Costs		
	Labour Operations Account	449,963	498,761
	Technical Support Staff Costs	332,518	324,093
	Administration Staff Costs	92,207	94,201
		874,688	917,055

From: 01 April 2019
To: 31 March 2020

Period To: 12
Year Ended: 31 March 2020

BOX NO. ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2020		ACTUAL 2018/19 RESTATED £	ACTUAL 2019/20 £
5	(-) Loan Interest/Capital Repayments		
	Loan Interest	0	0
	Capital Repayments	0	0
	As per Statement of Accounts	0	0
6	(-) All Other Expenditure		
	Capital Works	1,974,093	1,409,872
	Maintenance Works	1,106,923	1,061,611
	Environment Agency Precept	165,093	170,046
	Administration Charges	146,024	149,555
	Cost of Rechargeable Works	98,112	219,595
	Net Deficit/(Surplus) on Operating Accounts	-10,279	11,839
	Development Expenditure	23,591	3,211
	Depreciation of Pumping Stations	36,095	36,096
	As per Statement of Accounts	3,539,652	3,061,824
	(-) Depreciation Charged (Non Cash)		
	Plant and Equipment	101,550	113,451
	Pumping Stations	36,095	36,096
	Land and Buildings	16,956	22,746
		154,601	172,293
	(-) Staff Costs now reported in Box 4	874,688	917,055
	(+) Capitalised Additions		
	Land and Buildings	86,890	54,869
	Plant and Equipment	46,285	232,031
		133,174	286,900
	(=) Adjusted Other Expenditure	2,643,539	2,259,376
7	(=) Balances carried forward		
	General Reserve	1,094,986	1,125,317
	Development Reserve	77,160	77,160
	Plant Reserve	305,827	305,827
	Capital Works Reserve	108,600	77,600
	Grants Reserve	469,732	233,823
	Revaluation Reserve	78,285	42,189
	Pension Reserve	-333,000	-257,000
	As per Statement of Accounts	1,801,590	1,604,916
	(-) Fixed Assets, Long Term Liabilities and Loans		
	Pension Reserve	-333,000	-257,000
	Loans Outstanding (Current Liabilities)	0	0
	Long Term Borrowing	0	0
	Net Book Value of Tangible Fixed Assets	658,739	773,347
		325,739	516,347
	(=) Adjusted Balances carried forward	1,475,851	1,088,569
8	Total Cash and Short Term Investments		
	Cash at Bank and in Hand	949,415	253,791
	Short Term Investments	500,000	750,000
	As per Statement of Accounts	1,449,415	1,003,791
9	Total Fixed Assets and Long Term Assets (Net Book Value)		
	Land and Buildings	315,013	347,135
	Plant and Equipment	307,631	426,212
	Pumping Stations	36,096	0
	Shared Consortium Assets	0	0
	As per Statement of Accounts	658,739	773,347
10	Total Borrowings		
	Loans Due (<= 1 Year)	0	0
	Loans Due (> 1 Year)	0	0
	As per Statement of Accounts	0	0

From: 01 April 2019
To: 31 March 2020

Period To: 12
Year Ended: 31 March 2020

BOX NO. ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2020	ACTUAL	ACTUAL
	2018/19	2019/20
	RESTATED £	£

7, 8 RECONCILIATION BETWEEN BOXES 7 AND 8	ACTUAL	ACTUAL
	2018/19	2019/20
	RESTATED £	£

7	Balances carried forward (adjusted)	1,475,851	1,088,569
	(-) Deduct: Debtors and Prepayments		
	Trade Debtors	13,436	37,085
	Stock and Work in Progress	7,415	14,287
	Drainage Rates and Special Levies Due	25	-2,360
	Prepayments	0	0
	Prepayments to WMA	-5,169	-2,606
	Accrued Interest	0	0
	Vat Due from HMRC	103,732	102,541
		119,439	148,947
	(+) Add: Creditors and Payments Received in Advance		
	Creditors Control Account	51,507	36,952
	Accruals	41,303	21,644
	Receipts Paid in Advance	193	5,573
		93,003	64,169
	(=) Box 8	1,449,415	1,003,791
8	(=) Total Cash and Short Term Investments		
	Cash at Bank and in Hand	949,415	253,791
	Short Term Investments	500,000	750,000
		1,449,415	1,003,791

P J CAMAMILE MA FCIS
CHIEF EXECUTIVE

18 MAY 2020

S JEFFREY BSc (Hons) FCCA
FINANCE & RATING OFFICER

Annual Governance and Accountability Return 2019/20 Part 3

To be completed by Local Councils, Internal Drainage Boards and other Smaller Authorities*:

- where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £6.5 million; or
- where the higher of gross income or gross expenditure was £25,000 or less but that:
 - are unable to certify themselves as exempt (fee payable); or
 - have requested a limited assurance review (fee payable)

Guidance notes on completing Part 3 of the Annual Governance and Accountability Return 2019/20

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Part 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:
 - The **Annual Internal Audit Report** is completed by the authority's internal auditor.
 - **Sections 1 and 2** are to be completed and approved by the authority.
 - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published **before 1 July 2020**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2020**. Reminder letters will incur a charge of £40 +VAT:
 - the Annual Governance and Accountability Return Sections 1 and 2, together with
 - a bank reconciliation as at 31 March 2020
 - an explanation of any significant year on year variances in the accounting statements
 - notification of the commencement date of the period for the exercise of public rights
 - Annual Internal Audit Report 2019/20

Unless requested, do not send any additional documents to your external auditor. Your external auditor will ask for any additional documents needed.

Once the external auditor has completed the limited assurance review and is able to give an opinion, the Annual Governance and Accountability **Section 1, Section 2 and Section 3 – External Auditor Report and Certificate** will be returned to the authority by email or post.

Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on a publicly accessible website:

Before 1 July 2020 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2019/20**, approved and signed, page 4
- **Section 2 - Accounting Statements 2019/20**, approved and signed, page 5

Not later than 30 September 2020 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 2 of AGAR** including any amendments as a result of the limited assurance review.

It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

**for a complete list of bodies that may be smaller authorities refer to schedule 2 to the Local Audit and Accountability Act 2014.*

Guidance notes on completing Part 3 of the Annual Governance and Accountability Return 2019/20

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this Annual Governance and Accountability Return. *Proper Practices* are found in the *Practitioners' Guide** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the Annual Governance and Accountability Return is complete (no highlighted boxes left empty), and is properly signed and dated. Where amendments are made by the authority to the AGAR after it has been approved by the authority and before it has been reviewed by the external auditor, the Chairman and RFO should initial the amendments and if necessary republish the amended AGAR and recommence the period for the exercise of public rights. If the AGAR contains unapproved or unexplained amendments, it may be returned and additional costs will be incurred.
- The authority **should** receive and note the annual internal audit report if possible before approving the annual governance statement and the accounts.
- Use the checklist provided below to review the Annual Governance and Accountability Return for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2020.
- Do not send the external auditor any information not specifically requested. However, **you must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chairman, and provide relevant email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the Annual Governance and Accountability Return covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the external auditor has to review unsolicited information, or receives an incomplete bank reconciliation, or variances are not fully explained, additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2019) equals the balance brought forward in the current year (Box 1 of 2020).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the period for the exercise of public rights. From the commencement date for a single period of 30 consecutive working days, the approved accounts and accounting records can be inspected. Whatever period the RFO sets it **must** include a common inspection period – during which the accounts and accounting records of all smaller authorities must be available for public inspection – of the first ten working days of July.
- The authority **must** publish the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2020**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?		
	Has all additional information requested, including the dates set for the period for the exercise of public rights , been provided for the external auditor?		
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?		
Section 1	For any statement to which the response is 'no', has an explanation been published?		
Section 2	Has the authority's approval of the accounting statements been confirmed by the signature of the Chairman of the approval meeting?		
	Has an explanation of significant variations from last year to this year been published?		
	Has the bank reconciliation as at 31 March 2020 been reconciled to Box 8?		
	Has an explanation of any difference between Box 7 and Box 8 been provided?		
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? NB: do not send trust accounting statements unless requested.		

***Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices**, can be downloaded from www.nalc.gov.uk or from www.ada.org.uk

Annual Internal Audit Report 2019/20

BROADS (2006) INTERNAL DRAINAGE BOARD

This authority's internal auditor, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls to be in operation **during** the financial year ended 31 March 2020.

The internal audit for 2019/20 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Agreed? Please choose one of the following		
	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
H. Asset and investments registers were complete and accurate and properly maintained.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
I. Periodic and year-end bank account reconciliations were properly carried out.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
K. IF the authority certified itself as exempt from a limited assurance review in 2018/19, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2018/19 AGAR tick "not covered")	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
L. The authority has demonstrated that during summer 2019 it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
M. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

Name of person who carried out the internal audit

12/03/20

08/04/20

17/04/20

Katherine Woodward

Signature of person who carried out the internal audit

K Woodward

Date

17/04/2020

*If the response is 'no' you must include a note to state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

**Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned, or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

Section 1 – Annual Governance Statement 2019/20

We acknowledge as the members of:

BROADS (2006) INTERNAL DRAINAGE BOARD

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2020, that:

	Agreed		'Yes' means that this authority:
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	✓		<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	✓		<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓		<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		<i>arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		<i>responded to matters brought to its attention by internal and external audit.</i>
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.	✓		<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A
			✓

*Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.

This Annual Governance Statement was approved at a meeting of the authority on:

and recorded as minute reference:

Signed by the Chairman and Clerk of the meeting where approval was given:

Chairman

Clerk

Other information required by the Transparency Codes (not part of Annual Governance Statement)

Authority web address

WWW.WLMA.ORG.UK/BROADS-IDB/HOME

Section 2 – Accounting Statements 2019/20 for

BROADS (2006) INTERNAL DRAINAGE BOARD

RESTATEO

	Year ending		Notes and guidance
	31 March 2019 £	31 March 2020 £	
1. Balances brought forward	1,857,312	1,475,851	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	918,412	948,702	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	2,218,354	1,840,447	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	874,688	917,055	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	2,643,539	2,259,376	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	1,475,851	1,088,569	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	1,449,415	1,003,791	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	658,739	773,347	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	The Council, as a body corporate, acts as sole trustee for and is responsible for managing Trust funds or assets.
			N.B. The figures in the accounting statements above do not include any Trust transactions.

I certify that for the year ended 31 March 2020 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval

P. Lamanite

Date

30/04/2020

I confirm that these Accounting Statements were approved by this authority on this date:

as recorded in minute reference:

Signed by Chairman of the meeting where the Accounting Statements were approved

Section 3 – External Auditor Report and Certificate 2019/20

In respect of

BROADS (2006) INTERNAL DRAINAGE BOARD

1 Respective responsibilities of the body and the auditor

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2020; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

Our responsibility is to review Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with guidance issued by the National Audit Office (NAO) on behalf of the Comptroller and Auditor General (see note below). Our work **does not** constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and **does not** provide the same level of assurance that such an audit would do.

2 External auditor report 2019/20

(Except for the matters reported below)* on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met. (*delete as appropriate).

(continue on a separate sheet if required)

Other matters not affecting our opinion which we draw to the attention of the authority:

(continue on a separate sheet if required)

3 External auditor certificate 2019/20

We certify/do not certify* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2020.

*We do not certify completion because:

External Auditor Name

External Auditor Signature

Date

*Note: the NAO issued guidance applicable to external auditors' work on limited assurance reviews in Auditor Guidance Note AGN/02. The AGN is available from the NAO website (www.nao.org.uk)

Broads (2006) IDB

Schedule of Paid Accounts

Payment Date From : 01/01/2020

Payment Date To : 31/03/2020

<u>Account ID</u>	<u>Name</u>	<u>Details</u>	<u>Amount Paid This Period</u>
AC0002	Acle Garden Machinery Centre	Strimmer parts/PPE	155.70
ADA001	Association of Drainage Authorities	Contribution to Water Resources	141.50
ADC001	ADC (East Anglia) Ltd	Rechargeable Works	2,340.00
AM0003	AM Ground Maintenance	Rechargeable Works	675.00
AN0120	The AF Group Limited	Electricity/Materials	134,578.26
BA0201	Banham Farms Ltd	Capital/Maintenance Works	5,436.00
BE0003	Bear Terrain Ltd	Capital Works	300.00
BO0002	Boss Cabins	Comfort Space/Repairs to Cabin	13,752.38
BO0003	Bobby Dazzlers Cleaning Ltd	Cleaning of depot	140.00
BT0001	BT Payment Services	Telephone/Broadband	830.89
CA0002	Cavell & Lind Ltd	Occupational Health	900.51
CA0005	Canham Consulting	Consulting - Engineering Services	1,890.00
CI0001	City Electrical Factors	Spares & Repairs	7,877.02
CJ0340	C J Spares Ltd	Spares/Parts/Oil	252.00
CO0001	Conservation Works Ltd	Capital Works	2,184.00
DI0005	DIY Tool Hire Ltd	Capital Works	3,814.53
DV0001	DVLA	Vehicle Tax	520.00
EA0002	East Suffolk IDB	Rechargeable Works	4,142.30
EA0005	East Suffolk Council	SMSTS: CITB Training	1,142.20
EE0001	EE	Telephone	33.24
EO0550	E.On UK PLC	Electricity	2,427.87
ER0001	Ernest Doe & Sons Ltd	Repairs	1,493.26
GE0001	Generation (UK) Ltd	Capital Works	14,101.63
GO0742	B J Goose Digger Hire Ltd	Drain Maintenance/Labour Capital	9,357.60
GR0005	Grout Injection Specialists Ltd	Capital Works	11,914.08
GS0001	G & S Stores Ltd	Small Tools	457.81
GYBC01	Great Yarmouth Borough Council	Rates	608.00
HA0001	M P Harris	Pump Attendant	8,337.96
HC0001	HC Watercontrol	Pump Maintenance/Capital Works	9,930.00
HU0001	Hubble	Small Tools	176.39
HU0002	Hugh Crane	Pump maintenance	33.28
IN0001	Induct Ltd	Training provider - NPORS	2,160.00
IN0950	Inland Revenue	Paye & NIC	29,813.86
JA0001	James & Milton Drilling Ltd	Rechargeable Works	3,869.10
JD0001	John Davidson (Pipes) Ltd	Rechargeable/Capital Works	6,749.04
JKH001	J.K.H Drainage Units Ltd	Capital Works	1,521.60
KI1105	Kings Lynn IDB	Rechargeable Work	205.00
LA0002	Mervyn Lambert	Capital Works	17,099.04
LA0005	Laser Civil Engineering & Plant	Capital Works	152,040.00
LU1290	Ludham Garage Ltd	Plant/Truck Repair/Service	1,502.75
MA0008	Maverick Engineering Ltd	Repairs/Maintenance	136.80
MA0009	Mastenbroek Environmental Ltd	Mowing Bucket/Weedbasket	7,265.74

Broads (2006) IDB

Schedule of Paid Accounts

Payment Date From : 01/01/2020

Payment Date To : 31/03/2020

<u>Account ID</u>	<u>Name</u>	<u>Details</u>	<u>Amount Paid This Period</u>
MA0010	Mabey Hire Ltd	Capital Works	1,236.96
MA0011	Maple Tree Services	Maintenance Works	300.00
MHE001	MHE Consulting Ltd	Capital Works	141.60
MI0002	MIG Anglia Ltd	Small Tools	45.60
ML0001	MLP Traffic Ltd	Small Tools	313.20
MP0001	Monk Plant Hire Ltd	Capital Works	926.32
MT0001	M.T.Plant Services	Servicing	706.20
NI1450	Nicholsons	Hardware/Fuel	1,659.50
NI1451	J H & P E Nicholson Ltd	Pump Attendant	450.00
NO0011	Norwich Print Solutions Ltd	HSE/Stationery	312.00
NO1470	Norfolk Pension Fund	Pension Contributions	26,210.02
NO1475	Norfolk Rivers IDB	Rechargeable Works	1,987.51
OTT001	OTT Hydromet Ltd	Maintenance/Rechargeable Works	892.80
PA0003	Parker Hydraulics and Pneumatics	Small Tools	244.98
PE0003	Pearson Hydraulics Ltd	Maintenance Works	896.77
PV0001	PVS HOLDINGS	Capital Works	139.20
RE0002	Reedman Services Ltd	Mobile Plant expenditure	1,065.18
RE0007	Red7 Inshore Diving Limited	Capital Works	2,175.12
RH0001	Rhino Building & DIY Supplies Ltd	Repairs and Maintenance	785.99
RO0005	Ross Warrell	Capital Works	1,500.00
SAL001	Salix River & Wetland Services	Capital Works	4,881.60
SE0001	Selwood Ltd	Capital Works	6,882.59
SH0003	Sheila Smith	Childcare costs	352.00
SK0001	Sky Guard	Lone Worker Protection	2,448.00
SP0001	SP Games Ltd	Capital Works	446.40
SSAF01	SSAF Window Films Ltd	Signs for Teleporter/ New Trucks	517.68
TE0001	Technolube Lubrication Systems	Maintenance Works	1,808.26
TH0003	Robert Thain	Maintenance Works	17,614.80
TH0004	Thurlow Nunn Standen Ltd	Telehandler & New Warwick Trailer	125,575.20
TO0004	Toyota (GB) plc	Toyota Hilux	2,175.84
TO0005	SLM Toyota	Tyres for new trucks	2,175.84
TU0002	C R Turner	Maintenance Works	3,240.00
TY0001	Tyre Contract Services	Tyres and Repairs	812.40
VA0002	J L Vaudrey	Rent	1,800.00
VO0001	Vodafone	Mobile Phones	1,135.67
WA0001	Water Management Alliance	Rechargeable Work	62,902.16
WA0003	Watson Fuels	Gas Oil	4,874.39
WA0004	Watson Fuelcards D/D	Fuel	8,166.01
WH0001	Charles Wharton & Partners	Pump Attendant	960.00
WI0003	Witham Oil and Paint (Lowestoft)	Oil/Parts	100.66
WO0001	Wolseley UK Ltd	Maintenance Works	279.60
WO0003	Workwear (East Anglia) Ltd	PPE	2,654.32

Broads (2006) IDB
Schedule of Paid Accounts

Payment Date From : 01/01/2020

Payment Date To : 31/03/2020

<u>Account ID</u>	<u>Name</u>	<u>Details</u>	<u>Amount Paid This Period</u>
YA0001	Yarmouth Rewinds Ltd	Maintenance Works	14,116.52

Please note that the amounts shown above include Vat £ **770,215.23**

**BROADS INTERNAL DRAINAGE BOARD
RISK REGISTER**

STRATEGIC OBJECTIVES	RISK	IMPACT	LIKELIHOOD SCORE (1 – 3)	IMPACT SCORE (1 – 3)	RISK RATING (HIGH, MEDIUM, LOW)	RESPONSE (ACTIONS PLANNED/TAKEN)
To reduce the flood risk to people, property, public infrastructure and the natural environment by providing and maintaining technically, environmentally and economically sustainable flood defences within the Internal Drainage District (IDD)	(1a) Reduction in, or insufficient finance, grant and income	Erosion of Board's capital and general reserves	3	3	High 9 →	Explore alternative funding streams
	(1b) EA may cease to pay highland water contributions to IDBs	Reduction in FCERM service the Board is able to provide Unable to replace assets as scheduled in asset management plan Potential prohibitive financial impact				Continue to lobby Defra to update the Land Drainage Act 1991 to refer to current rating lists used by billing authorities for levying agricultural drainage rates and special levies, as this would support the extension of the Board's area to its watershed catchment. This would provide additional rates to the Board from the upland area (and negate the need for HWCs). Defra does support the Rivers Authority and Land Drainage Private Members Bill, which, if enacted could facilitate these aims. The Bill is due its second reading in Parliament on 8 Feb 2019. Defra has, in January 2019, opened consultation on 'Improving Management of Water in the Environment' and included in this is the consideration of legislating for a new charging methodology to enable the extension or creation of new IDBs
	(1c) Possibility of IDBs having to adhere to water					It is understood that the requirement for licencing only applies to the transfer of water from main river to

**BROADS INTERNAL DRAINAGE BOARD
RISK REGISTER**

STRATEGIC OBJECTIVES	RISK	IMPACT	LIKELIHOOD SCORE (1 – 3)	IMPACT SCORE (1 – 3)	RISK RATING (HIGH, MEDIUM, LOW)	RESPONSE (ACTIONS PLANNED/TAKEN)
	abstraction licencing regulations introduced January 2018					ordinary watercourses, therefore Broads (2006) IDB should not be required to obtain water abstraction licences
	(1d) Environment Agency (EA) is no longer willing or able to carry out work on sea defences that protects the Internal Drainage District, or continues to maintain these but to a reduced standard. Works still to be completed on the flood defence banks prior to BESL contract expiry in 2021.	Potential overtopping into IDD in severe weather events and cost implications of managing the increase in water	2	3	High 6 →	Develop Investment Plan with key stakeholders in each flood compartment IDB discussion with EA and BESL ongoing to establish when before 2021 the remaining works on the flood defence banks will be completed, as well as deciding maintenance options for the flood defence banks beyond the 2021 BESL contract expiry.
	(1e) EA is no longer willing or able to carry out work on Main Rivers	Will limit the Board's ability to fulfil its statutory function	2	3	High 6 ↑	Formally identified, recorded and advised EA of programme of works required that would benefit the IDD but IDB has not been permitted to undertake any works due to EA view that these works fall under BESL

**BROADS INTERNAL DRAINAGE BOARD
RISK REGISTER**

STRATEGIC OBJECTIVES	RISK	IMPACT	LIKELIHOOD SCORE (1 – 3)	IMPACT SCORE (1 – 3)	RISK RATING (HIGH, MEDIUM, LOW)	RESPONSE (ACTIONS PLANNED/TAKEN)
						responsibility. The Board may need therefore to consider appealing its precept
	(1f) Implementation of Eel Regulations 2009 requiring changes to Board infrastructure	Prohibitive cost to update all infrastructure to be compliant with the regulations	2	3	6 →	Sites assessed and prioritised and agreed with EA. Need to apply for grant aid if/when derogation is not extended beyond Dec 2020
	(1p) Operations works constrained by the Water Framework Directive legislation and Habitat Regulations Assessments (1q) Onus of proof sits with IDBs	IDB could incur penalties/fines IDB unable to fulfil its statutory function	2	3	High 6 →	Work with EA, NE and voluntary sector orgs to meet WFD requirements. Agree interpretation of Habitat Regulations Assessments with NE. SMO regularly updated to remain WFD compliant Regular SMO update training for employees Ensure affected landowners are aware of agreed water levels. Pursue funding from all available sources.
To enable and facilitate land use for residential,	(3a) Planning Authorities	Potential for increased flood	2	3	High 6 ↑	Planning/Enforcement is undertaken by the Board's

**BROADS INTERNAL DRAINAGE BOARD
RISK REGISTER**

STRATEGIC OBJECTIVES	RISK	IMPACT	LIKELIHOOD SCORE (1 – 3)	IMPACT SCORE (1 – 3)	RISK RATING (HIGH, MEDIUM, LOW)	RESPONSE (ACTIONS PLANNED/TAKEN)
commercial, recreational and environmental purposes by guiding and regulating activities, which have the potential to increase flood risk	<p>ignore advice provided by Board, which leads to increased flood risk</p> <p>(3b) Potential for SUDs to be managed by private companies, who may fail in their responsibility to maintain them in the long term</p>	<p>risk</p> <p>Lost income from SWDCs and commuted sums</p> <p>Inadequate or total lack of maintenance of SUDs could have an adverse impact on the IDB infrastructure and subsequently increase the risk of flooding</p>				<p>Sustainable Development Officers and issues are raised at Board meetings.</p> <p>Officers' comments on planning applications are available on Local Authority website.</p> <p>SUDs adoption and charging policy approved by the Board on 23 January 2017.</p> <p>At its 15 October 2018 meeting the Board adopted the variable SWDC rate and banding arising from the 2018 review undertaken by the WMA Flood and Water Manager and the South Holland IDB Engineer. New rates and banding introduced 1 October 2018.</p> <p>Updated Planning and Byelaw Strategy Document approved by the WMA on 7 December 2018 for consultation with LPAs before presenting to WMA Member Boards for adoption</p>

Risk Assessment Matrix (From the Risk Management Strategy and Policy as approved 23 January 2017)

Risk Assessment Matrix

Likelihood			
Highly Likely	Medium (3)	High (6)	High (9)
Possible	Low (2)	Medium (4)	High (6)
Unlikely	Low (1)	Low (2)	Medium (3)
	Negligible	Moderate	Severe
	Impact		

The categories for impact and likelihood are defined as follows:

IMPACT

- Severe – will have a catastrophic effect on the operation/service delivery. May result in major financial loss (over £100,000) and/or major service disruption (+5 days) or impact on the public. Death of an individual or several people. Complete failure of project or extreme delay (over 2 months). Many individual personal details compromised/revealed. Adverse publicity in national press.
- Moderate – will have a noticeable effect on the operation/service delivery. May result in significant financial loss (over £25,000). Will cause a degree of disruption (2 – 5 days) or impact on the public. Severe injury to an individual or several people. Adverse effect on project/significant slippage. Some individual personal details compromised/revealed. Adverse publicity in local press.
- Negligible – where the consequences will not be severe and any associated losses and or financial implications will be low (up to £10,000). Negligible effect on service delivery (1 day). Minor injury or discomfort to an individual or several people. Isolated individual personal detail compromised/revealed. NB A number of low incidents may have a significant cumulative effect and require attention.

LIKELIHOOD

- Highly likely: very likely to happen
- Possible: likely to happen infrequently
- Unlikely: unlikely to happen.

A VIRTUAL MEETING OF THE WMA CONSORTIUM MANAGEMENT COMMITTEE (CMC) WAS HELD USING MICROSOFT TEAMS ON FRIDAY, 27 MARCH 2020 AT 9.30 AM

S G Bambridge (Norfolk Rivers IDB)	* E Greenwell (East Suffolk IDB)
L E Baugh (Broads (2006) IDB)	Lord Howard of Rising (King's Lynn IDB)
* R Buxton (Broads (2006) IDB)	* B Long (King's Lynn IDB)
J F Carrick (Norfolk Rivers IDB)	* S A R Markillie (South Holland IDB)
H G Cator (Norfolk Rivers IDB)	* T Matkin (King's Lynn IDB)
P Coupland (South Holland IDB)	M Paul (East Suffolk IDB)
S G Daniels (Broads (2006) IDB)	* D R Worth (South Holland IDB)
J Foscett (East Suffolk IDB)	
	* Present (40%)

Mr S A R Markillie in the Chair

In attendance:

Cathryn Brady (Sustainable Development Manager), Phil Camamile (Chief Executive) and Sallyanne Jeffrey (Finance and Rating Manager)

ID	WMA Consortium Management Committee, Minute	Action
01/20	APOLOGIES FOR ABSENCE	
01/20/01	Apologies for absence were received from Lewis Baugh, John Carrick, Henry Cator, Peter Coupland, Simon Daniels, James Foscett, Lord Howard of Rising and Michael Paul.	
01/20/02	The Chief Executive advised members that he was expecting Gordon Bambridge to participate in today's meeting, representing Norfolk Rivers IDB, but that everyone else who had accepted the meeting invite was present. It was noted that the attendance register would be signed by all members present at a later date, in accordance with section 2.20 of the Consortium Agreement dated 15 May 2008.	ALL
01/20/03	The Chief Executive confirmed that the meeting was quorate, with 4 of the 5 WMA Member Boards represented, in accordance with section 2.8 of the Consortium Agreement dated 15 May 2008.	
02/20	REPRESENTATIVE CHANGES	
02/20/01	Members were advised that Richard Pipe had recently tendered his resignation as Chairman and as a member of East Suffolk IDB and the Consortium Management Committee. James Foscett (previously the Vice-Chairman of East Suffolk IDB) was now Chairman and had been appointed by East Suffolk IDB to serve on the Consortium Management Committee with immediate	

ID	WMA Consortium Management Committee, Minute	Action
	effect. RESOLVED that this be noted.	
02/20/02	Sam Markillie advised members that he would be writing to Richard Pipe thanking him for his valuable contribution to the work of the Consortium Management Committee (CMC). Richard had represented East Suffolk IDB on the CMC since 2008 RESOLVED that this be noted.	
03/19	ELECTION OF CHAIRMAN AND VICE-CHAIRMAN	
03/20/01	Given that very few members of the Consortium Management Committee were present at today's meeting, it was agreed and thereby RESOLVED to defer the election of a Chairman and Vice-Chairman of the WMA Group until the next meeting on 26 June 2020, contrary to what was prescribed in the Consortium Agreement.	
03/20/02	It was unanimously agreed that Sam Markillie should continue as Chairman of the WMA until the next meeting on 26 June 2020.	
04/20	DECLARATIONS OF INTEREST	
04/20/01	Duncan Worth declared an interest in the payment of £4,200 to A H Worth and Co Ltd (Account ID: WO0003), which appeared on the Schedule of Paid Accounts between 01 December 2019 and 29 February 2020. Duncan was a Company Director and shareholder. RESOLVED that this be noted.	
05/20	MINUTES OF THE LAST MEETING	
05/20/01	The minutes of the last Consortium Management Committee meeting held on 13 December 2019 were approved and confirmed as a true record. The minutes would be signed by the Chairman at a later date. Arising therefrom:	SARM
06/20	MATTERS ARISING	
06/20/01	Relocation of WMA Office (41/19/01) The Chief Executive reported that all outstanding issues had now been resolved, so there were no technical reasons why the land purchase could not be completed. The biggest risk to completion was Covid-19 and whether or not NP Law would be working during the coming weeks and months. RESOLVED that this be noted.	

ID	WMA Consortium Management Committee, Minute	Action
06/20/02	Renewal of PSCAs with EA (41/19/02)	
	<p>The Chief Executive apprised members of the current position on renewing the 5 year Public Sector Co-operation Agreements (PSCAs) with the Environment Agency (EA): the PSCA with King's Lynn IDB had been renewed. The PSCA with South Holland IDB was in the process of being renewed, with the EA having yet to sign-off the business case and need for the agreement. The 3 PSCAs for Broads IDB, East Suffolk IDB and Norfolk Rivers IDB had been extended by the EA until 31 July 2020, pending conclusion of the EAs investigation into the waste licencing issue at Iken. RESOLVED that this be noted.</p>	
06/20/03	Water Resources East (WRE) (41/19/03)	PJC
	<p>It was agreed and thereby RESOLVED to request feedback from ADAs Director on the WRE Board (David Thomas, Chief Executive of the Middle Level Commissioners).</p>	
06/20/04	Development Control Review of Charges and Fees Policy (42/19/02)	
	<p>It was noted that all of the 5 WMA Member Boards had approved the revised Development Control Charges and Fees Policy with immediate effect.</p>	
06/20/05	Development Control Review of Enforcement Procedures (43/19/03)	
	<p>It was noted that all of the 5 WMA Member Boards had approved the two stage approach to enforcing Byelaw and Land Drainage Act 1991 contraventions as set out in the Enforcement Review with immediate effect.</p>	
06/20/06	Application to join the WMA Group Waveney, Lower Yare and Lothingland IDB (46/19/02)	
	<p>Members were advised that all 5 WMA Member Boards had approved the application from Waveney, Lower Yare and Lothingland IDB to join the WMA Group with effect from 1 April 2020 on the terms set out in the Consortium Agreement (shown as tracked changes to the current agreement). The Waveney Board had also formally approved and signed the new Consortium Agreement that incorporated these changes and the Chief Executive had received a signed copy of the agreement. RESOLVED that this be noted.</p>	
07/20	SCHEDULE OF PAID ACCOUNTS	
07/20/01	The Schedule of Paid Accounts for the period 1 December 2019	

ID	WMA Consortium Management Committee, Minute	Action
	<p>to 29 February 2020, totalling £473,939.28 (a copy of which is filed in the Report Book), was considered in detail and approved. There were no matters arising.</p>	
	<p>08/20 FINANCIAL REPORT, PERIOD 11, 2019/20</p>	
08/20/01	<p>The WMA Financial Report for the period 1 April 2019 to 29 February 2020 (a copy of which is filed in the Report Book) was considered in detail and approved. There were no matters arising.</p>	
	<p>09/20 DATE AND TIME OF NEXT MEETING</p>	
09/20/01	<p>The next meeting of the Consortium Management Committee (CMC) would take place at 9.30 am on 26 June 2020 at Kettlewell House in King's Lynn. If the Covid-19 situation still meant that the CMC could not hold a face-to-face meeting, then another virtual meeting using Microsoft Teams would be arranged instead (same date and time).</p>	
	<p>10/20 EFRA COMMITTEE INQUIRY</p>	
10/20/01	<p>The Chief Executive advised members that the House of Commons EFRA (Environment, Food and Rural Affairs) Committee had launched another inquiry into managing the risk of inland flooding in England. The Chief Executive would be drafting a response for submission before the deadline of 15 May 2020. RESOLVED that this be noted.</p>	PJC
	<p>11/20 CONFIDENTIAL BUSINESS</p>	
11/20/01	<p>It was agreed and thereby RESOLVED to exclude the public from the next part of the meeting due to the confidential nature of the business to be transacted, in accordance with Section 2 of the Public Bodies (Admission to Meetings) Act 1960.</p>	

Water Management Alliance

Schedule of Paid Accounts

Payment Date From : 01/12/2019

Payment Date To : 29/02/2020

<u>Account ID</u>	<u>Name</u>	<u>Details</u>	<u>Amount Paid This Period</u>
AJ0001	AJs Gardens	Gardener	220.00
AL0004	ALS Life Sciences Ltd	Nitrate Testing	173.40
AL0101	Alarmline Security Ltd	Security Services	664.09
AN0003	Anglia IT Solutions DD	Hardware/Support	5,523.84
AN0004	Anglia IT Solutions Ltd	Hardware	2,999.22
AN0102	The AF Group Limited	Electricity/PPE/Recharges to	1,333.02
AS0105	Association of Drainage Authorities	ADA Annual Conference	20,743.20
ATT001	Julie Attwater	Childminder	130.00
BA0001	Bank House	Christmas Lunch	790.00
BA0002	Banner Group Ltd	Stationery Supplies	58.47
BA0003	G C Baxter & Associates Ltd	Surveyors	11,074.99
BES001	BES Commercial Electricity Ltd	Standing Charge (Next Door)	81.44
BO0002	Bobby Dazzlers Cleaning Ltd	Martham office cleaning	120.00
BO0205	Borough Council of King's Lynn &	Business Rates	3,658.00
BO0206	Borough Council of Kings Lynn and	Internal Audit Fees	2,250.00
BR0005	Breckland Council	NRIDB Venue	243.60
BR0007	Brosch Direct Ltd	Cleaning Materials	132.84
BR0208	Broads IDB	Rechargeable Work	103.14
BT0213	BT Payment Services Ltd	Telephone	2,159.83
CA0004	Carrick and Son	Chairman's Expenses	4,200.00
CA0008	Cavell & Lind Ltd	Staff Welfare	150.09
CH0366	Chubb Fire & Security Ltd	Fire Alarm Maintenance	273.19
CO0007	The Copyright Licensing Agency Ltd	Public Admin Licence,	241.16
CO0346	Cope Safety Management Ltd	Health & Safety	2,421.15
EO0001	Eon UK plc	Gas	1,336.63
EO0101	EOC Services Ltd	Air Con Maintenance & Repair	1,717.80
EP0001	EPH	Electrical Equipment	59.40
ES0401	ESPO	Stationery	276.33
EX0590	Excitech	GIS Server/Software	2,568.00
GB0001	GB Security Group	Security Maintenance	346.80
GR0005	GreenJobs Limited	Recruitment Sustainable	299.00
H20801	H20 Vend Ltd	Water Machine	86.16
HE0001	HP Inc UK Ltd	Printer service & support	1,720.77
HI0001	Hickling Barn	BRIDB Meeting Venue	86.40
IG0001	Ignite	Broadband Line Rental	340.74
IN0904	Inland Revenue	PAYE & NIC	120,772.80
JA0003	Jacobs UK Ltd	Rechargeable Works	51,987.60
KI1100	Kings Lynn IDB	Rechargeable Works	16,033.90
LI1204	Lincolnshire County Council	Former Staff Pension	1,094.85
MO1315	Mossop and Bowser	Solicitors	268.00
MTL001	M T L	Telephone Maintenance	126.00
NA0003	Naked Element Ltd	Software Development	4,617.19

Water Management Alliance

Schedule of Paid Accounts

Payment Date From : 01/12/2019

Payment Date To : 29/02/2020

<u>Account ID</u>	<u>Name</u>	<u>Details</u>	<u>Amount Paid This Period</u>
NO0001	Norfolk Pension Fund	Ex Employees Pension Cont	775.02
NO0002	Norse Eastern Ltd	Refreshments KLIDB Inspections	91.20
NO0008	Nottingham Trent University	Tuition Fees RY	4,625.00
NO1450	Norfolk Pension Fund	NCC Pension Contribution	105,183.15
NOR001	Norse Waste Solutions Ltd	Martham Waste/Refuse Collection	221.10
OF0001	Office Furniture Online	Office Furniture	496.80
ON1511	Onebill Telecom	Telephone	1,130.43
PEV001	Pevensey and Cuckmere WLMB	Rechargeable Works	75,895.00
PI0001	Pitney Bowes Ltd	Franking Machine/Maintenance	1,034.06
PREM01	Premier Inn	Rechargeable Accommodation	803.99
QM1702	QMS International	External Audit	600.00
RE0001	Rentokil Initial UK Ltd	Hygiene Unit rental	162.97
RE0005	Rentokil Initial Martham	Spray dispenser/Bin liners/Sanitary	25.98
RO0004	Roythornes Ltd	Employment Retainer Services	1,500.00
SA1901	Sage Uk Ltd	Software Support	4,123.76
SM0001	Smith Roofing Services	Roof Repairs	1,020.00
SO0001	South Holland IDB	Rechargeable Works	528.22
SO1906	S H D C - Revenue Services DD	Business Rates	1,275.00
SO1916	S H I D B - Lunches Account	Board Meeting Travelling	144.00
TH0001	Thomson Reuters Professional UK	Planning Law	790.00
TO0003	Towergate Insurance Brokers	Insurance	634.69
UN2101	Unison Eastern Region	Unison	90.00
UT0001	Utilize PLC	Hardware/Support	1,583.07
VEO001	Veolia Environmental Services Ltd	Waste Disposal	379.06
VJ0002	V & J Knitwear Ltd	WMA Uniform	1,133.28
VO2201	Vodafone Ltd	Mobile Phone Charge	1,684.25
WO0001	Worldpay Ltd	Admin Fee	326.21
WO0003	A H Worth and Co Ltd	Chairman's Allowance	4,200.00

Please note that the amounts shown above include Vat £ **473,939.28**

From: 01 April 2019
To: 28 February 2020

Period To: 11
Year Ended: 31 March 2020

NOTES	WMA GROUP INCOME AND EXPENDITURE ACCOUNT	£ Y-T-D BUDGET	£ Y-T-D ACTUAL	£ Y-T-D VARIANCE	£ ANNUAL BUDGET	£ PROJECTED OUT-TURN	£ PROJECTED VARIANCE
Income							
1	Net Consortium Charges						
	Broads IDB	293,957	290,238	-3,719	325,668	320,493	-5,175
	East Suffolk IDB	169,021	156,808	-12,213	185,275	173,114	-12,161
	King's Lynn IDB	354,301	277,322	-76,979	375,126	330,536	-44,590
	Norfolk Rivers IDB	193,492	203,034	9,542	213,683	222,880	9,197
	South Holland IDB	330,101	319,730	-10,371	357,930	366,639	8,709
	Net Consortium Charges	1,340,872	1,247,132	-93,740	1,457,682	1,413,662	-44,020
2	(+) Other Income						
	Services provided to third parties	1,045,540	783,755	-261,785	1,136,953	885,452	-251,501
	Sales of Rating Software Licences/Ancillary Services	0	5,361	5,361	2,000	6,361	4,361
	Rating Software Support	21,425	22,861	1,436	21,425	22,861	1,436
	Rental Income from Offices	12,800	6,946	-5,854	32,300	25,946	-6,354
	Sundry Income	36,460	13,959	-22,501	39,760	29,609	-10,151
	(+) Other Income	1,116,225	832,882	-283,343	1,232,438	970,229	-262,209
	(=) Total Income	£2,457,097	£2,080,014	-£377,083	£2,690,120	£2,383,891	-£306,229
(-) Expenditure							
Administration Costs							
3	Shared Administration Staff	587,496	461,270	126,226	638,694	513,676	125,018
4	Establishment						
	Kettlewell House (shared)	75,763	68,734	7,029	100,143	97,639	2,504
	Marsh Reeves (South Holland IDB)	26,406	19,202	7,204	28,186	23,516	4,670
	Martham Office (Broads IDB and Norfolk Rivers IDB)	2,932	2,088	844	2,982	2,893	89
	Kessingland Office (East Suffolk IDB)	2,320	0	2,320	2,340	0	2,340
	Establishment	107,421	90,024	17,397	133,651	124,048	9,603
5	Shared ICT						
	Hardware Support and Maintenance	17,380	16,490	890	18,960	17,470	1,490
	Software Support and Maintenance	54,422	34,658	19,764	54,448	47,115	7,333
	Website Maintenance and Development	2,581	2,280	301	2,581	2,460	121
	New Software and Upgrades	5,732	34,086	-28,354	8,753	45,057	-36,304
	New ICT Infrastructure	49,251	12,077	37,174	49,251	33,627	15,624
	Shared ICT	129,366	99,591	29,775	133,993	145,729	-11,736
6 (i)	Other Shared Administration						
	Legal and Professional Charges	9,939	5,000	4,939	11,252	7,600	3,652
	Insurances	80,847	85,318	-4,471	80,847	85,318	-4,471
	Marketing and PR Expenses	5,012	5,111	-99	10,512	9,483	1,029
(ii)	WMA Chairman's Allowance	1,500	1,500	0	1,500	1,500	0
	Annual Subscriptions	1,539	1,649	-110	1,577	2,049	-472
	Actuary Fees	483	470	13	483	470	13
	Sundry Expenses	11,660	10,327	1,333	12,535	11,337	1,198
	Other Shared Administration	110,980	109,375	1,605	118,706	117,757	949
7 (i)	Other Administration						
	Public Notices	0	0	0	0	0	0
	Former Staff Pension Charges	7,286	6,334	952	7,656	6,704	952
(ii)	Members Expenses	0	0	0	750	750	0
(ii)	Chairman's Allowances	6,126	12,542	-6,416	14,000	14,000	0
	Meetings and Inspections	4,235	3,442	793	4,295	3,932	363
	Legal and Professional Charges	20,100	30,413	-10,313	21,600	34,413	-12,813
	Audit and Compliance Fees	15,775	4,400	11,375	15,775	26,990	-11,215
	ADA Expenses	20,140	17,836	2,304	20,140	18,576	1,564

From: 01 April 2019
To: 28 February 2020

Period To: 11
Year Ended: 31 March 2020

NOTES	WMA GROUP INCOME AND EXPENDITURE ACCOUNT	£ Y-T-D BUDGET	£ Y-T-D ACTUAL	£ Y-T-D VARIANCE	£ ANNUAL BUDGET	£ PROJECTED OUT-TURN	£ PROJECTED VARIANCE
	Other Administration	73,662	74,967	-1,305	84,216	105,365	-21,149
	Administration Costs	1,008,925	835,227	173,698	1,109,260	1,006,575	102,685
	Technical Support Costs						
8	Shared Technical Support Staff	1,116,807	990,826	125,981	1,213,912	1,095,382	118,530
9	Other Technical Support Staff	235,538	231,198	4,340	256,150	256,129	21
*	Technical Support Staff (shared with external RMAs)	84,876	0	84,876	92,587	0	92,587
10	Other Technical Support						
	Technical Consultants	7,480	19,322	-11,842	8,160	20,002	-11,842
	Land Registry Fees	1,375	1,736	-361	6,000	2,101	3,899
	Sundry Expenses	2,100	1,708	392	4,050	3,708	342
	Other Technical Support	10,955	22,766	-11,811	18,210	25,811	-7,601
	Technical Support Costs	1,448,176	1,244,790	203,386	1,580,859	1,377,322	203,537
	(-) Total Expenditure	£2,457,101	£2,080,016	£377,084	£2,690,120	£2,383,897	£306,222
	(+/-) Profit/(Loss) on disposal of Shared Fixed Assets	0	0	0	0	0	0
	(=) Net Surplus/(Deficit) for the Year	-£4	-£2	£1	£0	-£6	-£5

From: 01 April 2019
To: 28 February 2020

Period To: 11
Year Ended: 31 March 2020

NOTES	BALANCE SHEET	£ 01/04/2019	£ MOVEMENT	£ 28/02/2020
11	Shared Fixed Assets			
(i)	Fixtures and Fittings	0	0	0
(ii)	ICT Equipment	0	0	0
(iii)	Office Equipment	0	0	0
(iv)	Vehicles	0	0	0
		0	0	0
	Current Assets			
12	Eyecare Vouchers and Work in Progress	55	-3,324	-3,269
13	Sundry Debtors Due and Prepayments	75,452	-3,872	71,580
14	Vat Refundable/(Payable)	11,162	-7,423	3,739
15	Bank Account	42,670	-32,499	10,171
16	Petty Cash	200	0	200
17	PMH Insurance and Cycle to Work Scheme	0	484	484
		129,539	-46,633	82,906
	Current Liabilities			
18	Creditors	8,363	3,856	12,219
	Payroll Control	791	178	969
19	Accruals	97,514	-62,702	34,812
20	Payments received in advance/(due) from WMA IDBs	22,873	12,041	34,914
		129,541	-46,626	82,915
	Net Current Assets/(Liabilities)	-2	-7	-9
	Less Long Term Liabilities:			
21	Net Pension Liability/(Asset)	2,429,000	67,000	2,496,000
	Net Assets	-£2,429,002	-£67,007	-£2,496,009
	Reserves			
22	General Reserve	-2	-7	-9
21	Pension Reserve	-2,429,000	-67,000	-2,496,000
	Total Reserves	-£2,429,002	-£67,007	-£2,496,009

P J CAMAMILE MA FCIS
CHIEF EXECUTIVE

S JEFFREY BSc (Hons) FCCA
FINANCE & RATING MANAGER

From: 01 April 2019
To: 28 February 2020

Period To: 11
Year Ended: 31 March 2020

Note **Notes to the Accounts and Recommended Actions**

1 Administration and Technical Support Services

Last year the group has had another successful year with net consortium charges coming in under budget. The actual variances can be seen in each Board's Income and Expenditure Account, which explains where these differences between budget and actual have come from (please see attached).

2 Other Income

We have carried out work for an increasing number of Risk Management Authorities and others during this year, which has helped to reduce and minimise net consortium charges for the group, particularly for the WMA (Eastern) IDBs.

3 Shared Administrative Staff

Staff salaries have increased from 1 April 2019. Pension costs have increased by 0.5% to 22.5% of employees pensionable pay.

4 Establishment Costs

Establishment costs for Kettlewell House have reduced because the cost of replacing the printers are now being accounted for in the shared ICT budget.

5 Shared ICT

Shared ICT includes expenditure on all network hardware, software and firmware. It excludes all desktop PCs and laptops, which are costed to the employee. ICT costs are apportioned to each Member Board according to its proportion of total annual value for all Boards in the group. ICT costs are much greater than budgeted for this year, largely due to a provision being made to web enable DRS, which is owned by South Holland IDB and used by all Boards in the group - this has only been possible because of the additional income received from staff recharges during the year, otherwise net consortium charges would have had to increase considerably to pay for this work.

6 Other Shared Administration

- (i) Other shared administration costs are apportioned to each Member Board according to its proportion of the total annual value for all Boards in the group.
- (ii) The Chairman of the WMA receives an annual allowance of £1,500 for the purposes of fulfilling his/her duties during the year.

From: 01 April 2019
To: 28 February 2020

Period To: 11
Year Ended: 31 March 2020

Note **Notes to the Accounts and Recommended Actions**

7 Other Administration

- (i) Other administration costs are not shared costs. They are administration costs that are charged directly and controlled by the Member Boards themselves, as opposed to the Consortium Management Committee (CMC).

(ii)	Board	Members	Chairman's	Total	2019/20
		Expenses	Allowance		
	Broads IDB				
	<i>Henry Cator</i>	0	2,042		2,042
	East Suffolk IDB				
	<i>Richard Pipe</i>	0	0		0
	King's Lynn IDB				
	<i>Cllr Brian Long</i>	0	3,500		3,500
	Norfolk Rivers IDB				
	<i>John Carrick</i>	0	3,500		3,500
	South Holland IDB				
	<i>Duncan Worth</i>	0	3,500		3,500
	<i>Sam Markillie</i>	0	0		0
		£0	£12,542		£12,542

8 Shared Technical Support Staff

The WMA employs 17 shared technical support staff, 13 of which are wholly utilised in the eastern area, 1 which is shared with King's Lynn IDB, 1 shared across South Holland IDB and Kings Lynn IDB, and 3 others that are shared across all Boards. The costs of employing the shared technical support staff are paid for by Broads IDB, East Suffolk IDB, King's Lynn IDB, Norfolk Rivers IDB and South Holland IDB, according to where/whom they have been working.

9 Other Technical Support Staff

Other technical support staff costs are not shared costs. They are defined as 'other employees' in the Consortium Agreement and are therefore controlled by the Member Boards themselves, as opposed to the CMC: South Holland IDB employs 2.00 full time technical support staff and King's Lynn IDB employs 2 technical support staff (1.86 FTEs). The employees are accountable to each respective Board (as opposed to the CMC) and the associated employment costs/liabilities are paid for and met by each Board accordingly.

10 Other Technical Support

Other technical support costs are not shared costs. They are costs that are charged directly and controlled by the Member Boards themselves, as opposed to the CMC.

From: 01 April 2019
To: 28 February 2020

Period To: 11
Year Ended: 31 March 2020

Note **Notes to the Accounts and Recommended Actions**

11 Shared Fixed Assets

The office at Kettlewell House is owned by King's Lynn IDB (80%), Broads IDB (10%) and Norfolk Rivers IDB (10%) and is shown in the Accounts of each Board as a Fixed Asset respectively. It is not therefore a shared fixed asset for the purposes of the Consortium Agreement. The office at Marsh Reeves is wholly owned by South Holland IDB and is not a shared fixed asset. However other fixed assets that are procured by the group are shared fixed assets and are recorded in the WMAs Shared Fixed Assets Register. For the purposes of Accounting Proper Practices the appropriate share of these assets is also recorded in each Board's Fixed Assets Register and valued on the statutory Annual Return at net realisable value. Shared assets procured through the WMA are written off (fully depreciated) in the same year as they are purchased and therefore have a net book value of zero. The cost of this is reflected in each Member Board's annual net consortium charge. However if the Consortium was dissolved these assets would be sold and the net sale proceeds would be shared accross the Member Boards according to their proportion of total annual value for all Boards in the group. The net realisable value of each asset type has been estimated as follows:

(i) Fixtures and Fittings

The net realisable value of Fixtures and Fittings has been valued by Crusco & Wilkin, Chartered Surveyors as £7,500 as at 31 March 2018.

(ii) ICT Equipment

The net realisable value of ICT Equipment has been valued by Crusco & Wilkin, Chartered Surveyors as £8,500 as at 31 March 2018.

(iii) Office Equipment

The net realisable value of Office Equipment has been valued by Crusco & Wilkin, Chartered Surveyors as £2,000 as at 31 March 2018.

(iv) Vehicles

There are no company vehicles, following the decision taken in 2012 to change the travelling allowances and mileage rates payable.

12 Eyecare Vouchers and Work in Progress

Eyecare vouchers are made available to employees, which meets the employers statutory obligation to pay for eye tests and in some cases provide glasses. Work in Progress relates to rechargeable costs that will be invoiced to others in due course:

	No.	01 April 2019	No.	28 February 2020
Eyecare Vouchers	4	68	0	0
Work In Progress	0	-13	4	-5732
	4	£55	4	-£5,732

13 Sundry Debtors Due and Prepayments

(i) Sundry Debtors Due

	No.	£	No.	£
<=30 days	4	68,769	9	67,497
> 30 days and <= 60 days	2	637	0	0
> 60 days and <= 90 days	0	0	0	0
> 90 days	0	0	0	0
	6	£69,406	9	£67,497

>90 days

Inv. Date Originator Amount

From: 01 April 2019
To: 28 February 2020

Period To: 11
Year Ended: 31 March 2020

Note **Notes to the Accounts and Recommended Actions**

		£0	
(ii)	Prepayments	01 April 2019	28 February 2020
6506	Utilize Sophos Anti Virus & Savi Module	1,963	0
6685	BRIDB Chairman's Allowance	2,042	0
6687	KLIDB Chairman's Allowance	0	2,042
6689	SHIDB Chairman's Allowance	2,042	2,042
		£6,046	£4,083
		£75,451	£71,580

14 Vat Refundable/(Payable)

The WMA is Vat Registered (Registration Number 916410741). Vat is reclaimed from/paid to HMRC every 3 months.

15 Bank Account

	28 February 2020
Opening Balance, as at 1/4/2019 b/fwd	-24,297
(+) Receipts	3,257,062
(-) Payments	-3,222,594
Closing Balance, as at 28/2/2020 c/fwd	£10,171
Balance on Statement, as at 28/2/2020	10,171
Less: Unpresented Payments	0
Add: Unpresented Receipts	0
Closing Balance, as at 28/2/2020 c/fwd	£10,171

16 Petty Cash

Petty cash is managed on an imprest system, which is reconciled monthly. Funds are topped up to £200 periodically.

From: 01 April 2019
To: 28 February 2020

Period To: 11
Year Ended: 31 March 2020

Note Notes to the Accounts and Recommended Actions

17 PMH Insurance and Cycle to Work Scheme

(i) PMI Insurance	01 April 2019	28 February 2020
Data Manager (WMA)	0	27
Environmental Manager (WMA)	0	66
Project Engineer (WMA)	0	72
District Engineer (South Holland IDB)	0	59
Project Engineer (WMA Eastern)	0	17
Operations Engineer (WMA Eastern)	0	30
Funding & Comm Engagement Officer (WMA Eastern)	0	28
Environmental Officer (WMA Eastern)	0	28
Operations Manager (SHIDB)	0	63
Operations Manager (Pevensey)	0	41
Flood and Water Officer (Pevensey)	0	54
	-	484

18 Creditors

Suppliers are paid within 30 days of receiving the Invoice, in accordance with King's Lynn IDBs Financial Regulations (KLIDB).

19 Accruals	01 April 2019	28 February 2020
KLIDB Land Registration Fees	5,000	5,000
Staff Costs	4,179	445
ICT Provision	27,470	14,480
Chairmans' Allowances	9,915	5,688
DRS Web Integration	28,400	0
Promotional Film	8,000	8,000
Internal Audit	1,750	0
External Audit	12,800	1,200
	£97,514	£34,812

20 Payments received in advance/(due) from WMA IDBs	01 April 2019	28 February 2020
Broads (2006) IDB	9,435	-9,246
East Suffolk IDB	12,918	-5,137
King's Lynn IDB	138,321	16,552
Norfolk Rivers IDB	10,734	43,439
South Holland IDB	-28,800	-10,695
	£142,608	£34,914

21 Net Pension Liability/(Asset) and Pension Reserve

The pension liability has been estimated by the Fund Actuary and is meant to show the extent of the WMAs liability at the Balance Sheet date, based on a number of actuarial assumptions. However it is important to note that this Reserve does not represent an estimate of the exit cost of withdrawing from the Local Government Pension Scheme. If the Consortium dissolved the actual exit cost of withdrawing from the scheme would need to be established and then shared across all 5 Member Boards, in accordance with the Consortium Agreement.

From: 01 April 2019
To: 28 February 2020

Period To: 11
Year Ended: 31 March 2020

Note	Notes to the Accounts and Recommended Actions
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22	General Reserve
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The WMA has no General Reserve (any small amount shown represents rounding differences that have arisen when apportioning shared income and expenditure between the Boards). Payments received from the Member Boards to pay their share of the group's net expenditure are shown collectively as a Current Liability, rather than as a General Reserve.

Recommended Actions

- | | |
|---|--|
| 1 | To approve the Financial Statements for Period 11, ending 28-2-2020. |
|---|--|

P J CAMAMILE MA FCIS
CHIEF EXECUTIVE

S JEFFREY BSc (Hons) FCCA
FINANCE & RATING MANAGER

Distributed to: Broads (2006) IDB I

Henry Alston
Louis Baugh (Vice Chair)
Malcolm Bird
Harry Blathwayt
John Burton
Pierre Bütikofer
Robin Buxton (Chair)
Tm Cator
James Chapman
Jo Copplestone
Simon Daniels (Vice Chair)
Marlene Fairhead
Angie Fitch-Tillett (Email Only)
Geoffrey Freeman
Noel Galer
George Gay
Rebecca Grattan
Pauline Grove-Jones
Mark Harris
Michael Jones
Ken Kelly
Brian Lawn
Marion Millership
Leslie Mogford
Grant Nurden
Ian Robinson
Derek Roll
Fred Sharman
Lucy Shires
Mark Smart
Tim Strudwick
John Tallowin
Justine Thomas
John Toye
Adam Varley
Ed Wharton
Stephen Wright

Officers

Giles Bloomfield
Cathryn Brady
Phil Camamile
Paul George
Alan Goose
Sallyanne Jeffrey
Tom Jones
Caroline Laburn
Matthew Philpot

Broads (2006) IDB
Meeting 18 May 2020