

A MEETING OF THE BROADS (2006) INTERNAL DRAINAGE BOARD WAS HELD AT HICKLING BARN, HICKLING, NORFOLK ON MONDAY 20 MAY 2019 AT 10.00 AM.

Elected Members	Appointed Members
* H J Alston	Broadland D C
L E Baugh	* Mrs J Copplestone
J Burton	* G Nurden
* R Buxton	F O'Neil
* H G Cator OBE	V Tapp
* J W Chapman	D Ward
* S G Daniels	
* G D Gay	North Norfolk DC
* M Harris	* Mrs A M Fitch-Tillett
* K Hart	* Mrs P Grove-Jones
* I Robinson	N Pearce
* D Roll	R C Price
* F Sharman	P Rice
* M Smart	R Stevens
* T P Strudwick	Mrs L Walker
J G Tallowin	Vacancy
* E Wharton	Vacancy
* S D Wright	
Vacancy	Great Yarmouth B C
	M Bird
	Mrs M Coleman
	* Mrs M Fairhead
	* N Galer
	H Thirtle
	Jointly Appointed
	B Lawn
	* Present (54%)

Mr H Cator in the Chair

In attendance:

Mr P Camamile (Chief Executive), Mr G Bloomfield (Catchment Engineer), Mr G Brown (Flood and Water Manager), Mr P George (Operations Engineer), Mr A Goose (Operations Manager), Miss S Jeffrey (Rating and Finance Manager), Ms C Laburn (Environmental Manager), Mr M Philpot (Project Engineer), Mr T Jones (Operations Engineer), Mrs C Cocks and Ms M Ward-Ampleford (Minutes),

Mr Frearson (Observer), Mr H Blathwayt (Observer), Dr P Butikofer (Observer), Mr J Toye (Observer)

23/19 APOLOGIES

23/19/01 Apologies for absence were received on behalf of Messrs L E Baugh, M Bird, J Burton, B Lawn, F O'Neil, N Pearce, R Price, P Rice, R Stevens, T Strudwick, V Tapp, H Thirtle, D Ward, Mrs M Coleman and Mrs L Walker.

24/19 DECLARATIONS OF INTEREST

24/19/01 Mr F Sharman declared an interest in the Operations Report concerning Repps Pumping Station bridge refurbishment, due to his involvement as Pump Attendant for Repps Pumping Station. RESOLVED that this be noted.

24/19/02 Mr M Harris declared an interest in the Operations Report regarding the Pump Attendant Role review, given that he was the Pump Attendant for 8 of the Board's pumping stations. RESOLVED that this be noted.

24/19/03 Mr Wharton declared an interest in the improvement works that had been made to the Mautby pump access track which he owned, as reported in the Operations Report. RESOLVED that this be noted.

24/19/04 Mr A Goose declared an interest in respect of the payment recorded in the Schedule of Paid Accounts made to Account ID G00742 due to his family relationship with the account holder. Mr Goose was also a Pump Attendant. RESOLVED that this be noted.

24/19/05 Mr J Chapman declared in interest in respect of all matters pertaining to the Somerton Water Level Management Plan (WLMP) review, due to his connections with the Burnley Hall Estate. RESOLVED that this be noted.

24/19/06 Mr J Chapman declared an interest in respect of the Operations Report update on Martham Boat Dyke Culvert, due to his land ownership in the area. RESOLVED that this be noted.

24/19/07 Mr R Buxton declared an interest in the Operations Report regarding the update on works at Horsey Mill, due to his ownership of land here. RESOLVED that this be noted.

25/19 MINUTES OF THE LAST BOARD MEETING

25/19/01 The minutes of the last Board meeting held on 28 January 2019 were approved and signed as a true record (a copy of which is filed in the Minute Book). There were no matters arising.

ID	Action
<p>26/19 OPERATIONS REPORT</p>	
<p>26/19/01 The Operations Report, (a copy of which is filed in the Report Book), was considered in detail and approved. Arising therefrom:</p>	
<p>26/19/02 Plant Renewals & Replacement Policy (3.1)</p> <p>It was agreed and thereby RESOLVED to approve the Plant Renewals & Replacement Policy, subject to a few minor amendments (a copy of which is filed in the Report Book).</p>	
<p>26/19/03 Halvergate High Level Carrier (4.2)</p> <p>Members were advised that this project was almost complete and the site was now being prepared to formally launch the event in collaboration with the RSPB on Friday 14 June 2019. It was agreed and thereby RESOLVED to invite all Halvergate Parish Councillors to the event. The Chairman advised that should anyone who would like to attend the launch that had not been hitherto invited, please could they contact the Operations Engineer/Comms Officer directly.</p>	<p>PG/ED</p>
<p>26/19/04 Martham Boat Dyke Culvert (4.5)</p> <p>Members were advised of the disagreement between the Board and the landowner as to the value of the land-take necessary and therefore the amount of compensation that should be paid to the landowner. It was agreed and thereby RESOLVED for the land agents to meet as soon as possible in an attempt to reach an agreement, failing which the Board would need to serve notice under the Land Drainage Act 1991 to urgently progress the scheme, given the large area of land at risk if the culvert was to fail (estimated to be between 7 and 8 thousand acres).</p>	<p>GB</p>
<p>26/19/05 Approved Contractors Framework (5.3)</p> <p>Following completion of the recent tendering process to undertake the Board's maintenance work for the next 3 years, the approved contractors framework and procedures for awarding contracts were considered in detail and approved (a copy of which is filed in the Report Book). It was also agreed to review the contractors framework and the effectiveness of the new procedures after a period of one year.</p>	
<p>26/19/06 It was noted that all purchase orders and/or commissions to undertake work made out to family members or corporate entities where employees or family members held a beneficial interest, should always be approved beforehand and issued by the Chief Executive directly. This procedure had featured in the Board's Financial Regulations and Schedule of Reserved Matters since 2007, but would appear to have never been followed. Failure to observe this procedure in future would be treated by the Board as gross misconduct (a serious breach of</p>	

governance policies and procedures) and subject to the Board's disciplinary procedures. RESOLVED that this be noted.

26/19/07 Pump attendant role review (5.4)

Members considered a proposal put forward by officers to change the role of the Board's self-employed Pump Attendants (most of which were also Board members) due to serious concerns over Health & Safety compliance. This proposal was rejected by the Board, however it was agreed that officers should meet up again with all of the Pump Attendants individually, in an attempt to address some of the health and safety issues. The Chief Executive was concerned about this decision, given that most of the Pump Attendants were also Board members. There was also a serious governance issue here, which needed to be addressed.

26/19/08 Supplier Performance Policy

The Supplier Performance Policy was considered in detail and approved (a copy of which is filed in the Report Book).

27/19 ENVIRONMENTAL REPORT

27/19/01 The Environmental Report (a copy of which is filed in the Report Book), was considered in detail and approved. There were no matters arising.

28/19 SOMERTON WATER LEVEL MANAGEMENT PLAN (WLMP)

28/19/01 It was agreed and thereby RESOLVED to note the revised Somerton Water Level Management Plan (WLMP).

29/19 STANDARD MAINTENANCE OPERATIONS POLICY

29/19/01 It was agreed and thereby RESOLVED to approve the revised Standard Maintenance Operations (SMO) Document (a copy of which is filed in the Report Book).

30/19 PLANNING REPORT

30/19/01 The Planning Report (a copy of which is filed in the Report Book), was considered in detail and approved. Arising therefrom:

30/19/02 Martham Depot Temporary Welfare Unit

The Flood and Water Manager apprised the Board that his team had successfully applied for planning permission to install a temporary welfare unit for employees working at the Depot site

on Cess Road. Planning permission was granted for 5 years on 9 April 2019 and the temporary welfare units have since been installed. RESOLVED that this be noted.

31/19 PLANNING AND BYELAW STRATEGY

- 31/19/01** The revised Planning and Byelaw Strategy, together with the summary of consultation responses was considered in detail and approved (copies of which are filed in the Report Book). It was agreed and thereby RESOLVED to adopt the new Planning and Byelaw Policy as written with immediate effect.

32/19 INTERNAL AUDIT REPORT 2019/20

- 32/19/01** The Internal Audit Report for 2019/20 as prepared by the Board's Internal Auditor, together with the Chief Executive and Finance Officer responses and agreed actions, (copies of which are filed in the Report Book), were considered in detail and approved. There were matters arising.

- 32/19/02** Members did not agree with the Internal Auditor's assessment of the risk associated with having 39 Board members. It was agreed and thereby RESOLVED not to accept this recommendation and not to consider reducing the number of Board members any further. The Chief Executive was instructed not to spend any time on preparing reports or on any further consideration of this issue.

PJC

33/19 APPOINTMENT OF INTERNAL AUDITOR FOR 2019/20

- 33/19/01** 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 2019/20.

34/19 FINANCIAL REPORT, YEAR ENDING 31 MARCH 2019

- 34/19/01** The Financial Report for the year ending 31 March 2019, was considered in detail and approved, (a copy of which is filed in the Report Book). There were no matters arising.

35/19 ANNUAL GOVERNANCE AND ACCOUNTABILITY RETURN 2018/19 PART 3 SECTION 1 ANNUAL GOVERNANCE STATEMENT

- 35/19/01** The Annual Governance Statement shown in Section 1 of the Annual Governance and Accountability Return for the year ended 31 March 2019 was considered in detail and approved

ID	Action
by the Board.	
36/19 ANNUAL GOVERNANCE AND ACCOUNTABILITY RETURN 2018/19 PART 3 SECTION 2 ACCOUNTING STATEMENTS	
36/19/01 The Accounting Statements shown in Section 2 of the Annual Governance and Accountability Return for the year ended 31 March 2019 were considered in detail and approved by the Board.	
37/19 DATE OF COMMENCEMENT PERIOD FOR THE EXERCISE OF PUBLIC RIGHTS	
37/19/01 It was agreed and thereby RESOLVED to publish notice on the Board's website and display also in the office reception, that the Accounts year ending 31 March 2019 would be available for inspection for the 30 working day period commencing 17 June 2019 and ending on 26 July 2019. RESOLVED that this be noted.	PJC
38/19 SCHEDULE OF PAID ACCOUNTS	
38/19/01 The Schedule of Paid Accounts for the period 1 January 2019 to 31 March 2019 totalling £1,218,525.70, (a copy of which is filed in the Report Book), was considered in detail and approved. There were no matters arising.	
39/19 RISK REGISTER	
39/19/01 Members considered and approved the risk register for those risks with a risk assessment matrix score of ≥ 6 . There were no matters arising.	
40/19 CORRESPONDENCE	
40/19/01 There was no additional correspondence that had been received during this reporting period, which required the Board's consideration.	
41/19 NEXT MEETING	
41/19/01 The next Board meeting would take place on 12 August 2019 at 10 am in Hickling Barn.	
41/19/02 An induction/works inspection for new members of the Board will be arranged to take place in September or October 2019.	

ID	Action
<p>42/19 ANY OTHER BUSINESS</p>	
<p>42/19/01 It was agreed and thereby RESOLVED to approve the Board's contribution of £1k towards the Halvergate Launch on 14 June 2019.</p>	
<p>42/19/02 It was agreed and thereby RESOLVED to circulate the WiFi code for the meeting room at the next Board meeting.</p>	<p>CC</p>
<p>42/19/03 The Chairman advised members that he would not be seeking re-election as the Board's Chair nor as a Board member in November 2019.</p>	
<p>43/19 OPEN FORUM: TO HEAR FROM ANY MEMBER OF THE PUBLIC, WITH LEAVE OF THE CHAIRMAN</p>	
<p>43/19/01 There were no members of the public present.</p>	
<p>44/19 CONSORTIUM MATTERS</p>	
<p>44/19/01 Unconfirmed minutes</p> <p>The unconfirmed minutes of the last Consortium Management Committee meeting held on 29 March 2019 were considered in detail and approved. There were no matters arising.</p>	
<p>44/19/02 WMA Schedule of Paid Accounts</p> <p>The WMA Schedule of Paid Accounts for the period 1 December 2019 to 28 February 2019 totalling £478,892.17 as approved at the Consortium Management Committee meeting on 29 March 2019, was considered in detail and adopted by the Board. There were no matters arising.</p>	
<p>44/19/03 WMA Financial Report</p> <p>The WMA Financial Report for the period 1 April 2018 to 28 February 2019, as approved at the Consortium Management Committee meeting on 29 March 2019 was considered in detail and adopted by the Board. There were no matters arising.</p>	
<p>44/19/04 To mandate the Board Representatives</p> <p>There were no items specifically raised for discussion at the next Consortium Management Committee meeting on 28 June 2018. Should members wish any item to be raised at the next meeting on 28 June 2019, they should raise it with the Board's representatives: Mr H G Cator, Mr R Buxton and/or Mr S G Daniels.</p>	

ID	Broads (2006) IDB, Minute	Action
45/19	CONFIDENTIAL BUSINESS	
45/19/01	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.	
45/19/02	The minutes of the last confidential Board meeting held on 28 January 2019 were approved and signed as a true record. There were no matters arising.	
45/19/03	The unconfirmed confidential minutes of the Consortium Management Committee meeting held on 29 March 2019 were considered in detail and approved. There were no matters arising.	

BROADS (2006) IDB



ENGINEERING & ENVIRONMENTAL REPORT – May 2019

1. REVENUE MAINTENANCE WORKS

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

South Walsham
Horning
Irstead
Halvergate
Sutton,
Ormesby
Somerton
Repps
Hermitage
Hickling
Casiter on Sea
Brograve
Dilham

2. PUMPING STATIONS

HAPPISBURGH TO WINTERTON DISTRICT

1. Brograve: (3 No. Pumps)

No major problems reported.

2. Horsey: (1 No. Pump)

Serviced 06/03/19. No major issues.

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)

Eel Pass works underway

2. Five Mile Pumping Station: (1 No. Pump)
No major problems reported.
3. Ashtree Pumping Station: (1 No. Pump)
No major problems reported.
4. Breydon Pumping Station: (2 No. Pumps)
No major problems reported.
5. Berney Pumping Station: (1 No. Pump)
No major problems reported.
6. Seven Mile Pumping Station: (2 No. Pumps)
No major problems reported.
7. Stracey Arms Freshwater Intake Works: (Automatic inlet penstock)
No major problems reported.

LOWER YARE FIRST DISTRICT

1. Buckenham Pumping Station: (1 No. Pump)
No major problems reported.
2. Postwick Pumping Station; (1 No. Pump)
Serviced 04/03/19. Flap door to be replaced.

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)
Serviced 21/03/19. No major issues.

MUCKFLEET & SOUTH FLEGG DISTRICT

1. Stokesby Pumping Station: (2 No. Pumps - Archimedes Screw Pumps)

No major problems reported.

2. Mautby Pumping Station: (2 No. Pumps - Archimedes Screw Pumps)

Serviced 21/03/19. Pump 1 & 2 flap doors to be replaced.

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)

Serviced 07/03/19. Impellor & pump showing corrosion. Discussions held regarding repair.

Eastfield Pumping Station: (1 No. Pump)

No major problems reported.

Catfield Pumping Station: (1 No. Pump)

No major problems reported.

Martham Heigham Holmes Pumping Station: (1 No. Pump)

Serviced 06/02/19. Repairs to building required. Repairs to weedscreen required.

Potter Heigham Pumping Station: (2 No. Pumps)

No major problems reported.

Horsefen Pumping Station: (1 No. Pump)

No major problems reported.

Ludham Bridge North Pumping Station: (1 No. Pump)

No major problems reported.

Ludham Bridge South Pumping Station: (1 No. Pump)

No major problems reported.

St Benet's Pumping Station. (1 No. Pump)

No major problems reported.

Horning Grove Pumping Station: (1 No. Pump)

Serviced 10/01/19. New seal required and works to pump house.

Irstead Pumping Station: (1 No. Pump)

No major problems reported.

Sutton Pumping Station: (1 No. Pump)

No major problems reported.

Chapelfield Pumping Station: (1 No. Pump)

No major problems reported.

Wayford Bridge Pumping Station: (1 No. Pump)

Serviced 07/02/19. New pump cable required.

East Ruston: (Tonnage Bridge Pumping Station – 1 No. Pump)

Serviced 28/01/19. No major issues.

3. PLANT

3.1 Broads Plant Renewals & Replacement Policy

The Broads board has a number of items of plant which are required to be maintained and replaced at intervals which represent best value to the board.

The nature of our work means we have a number of different plant types, with varying degrees of risk and replacement costs.

The policy breaks these plant items down and make recommendations on frequency of replacement and policy procedures. The policy is aligned with those of other boards within the WMA who also have plant provision.

The policy is included in Appendix I for review.

Recommendation to the Board:

The Broads IDB adopts the Broads plant renewals and replacement policy Document.

4. CAPITAL WORKS

4.1 Muckfleet Project – Update

Water vole mitigation has been completed on both sides of the Muckfleet between the 15th February and 11th April 2019. This has been using both the site specific licence and the IDB class licence.

Due to concerns about floodbank stability and health and safety of workers, the methods used to undertake the mitigation were modified, in consultation with Natural England, during the work on the south side. The main changes comprised of: retaining water in the dykes during mitigation to increase floodbank stability; more use of excavators and mechanical methods to reduce the amount of manual work and risk to individuals working within a dyke; and limiting destructive searches to the marsh side of the soke dykes only so as not to excavate into the floodbank.

The changes in methods meant that the mitigation works on the north bank of the Muckfleet could not satisfactorily be started under the site specific licence due to the need for amendments. Therefore two sections of the north bank dykes, each under 150m length, have been mitigated under the IDB class licence. This leaves three sections of dyke to be mitigated in autumn 2019.

Most of the soke dykes have been in-filled following the completion of the mitigation to improve bank stability and remove the need for continued monitoring and flailing of vegetation re-growth.

A Natural England licence is needed for a protected snail (*Anisus vorticulus*) during works to some of the soke dykes; this is being progressed by a specialist sub-contractor. Mitigation measures to minimise impact will be developed before earthworks commence.

Tree felling started in December 2018 was completed in February 2019. However, 5 trees will remain until a Natural England licence is obtained due to the presence of bat roosts.

Work is continuing to flail vegetation of any remaining old soke dykes as well as the floodbanks. This is to discourage water voles and breeding birds from colonising the works area prior to works starting and hence causing delays.

Floodbank earthworks will commence in May 2019, starting at the upstream end finishing off last year's work. A section of timber crest boards will be installed at the upstream end of the floodbank in order to minimise disruption and land loss to the landowner there. Earthworks will progress along the south bank, heading downstream to Stokesby New Road. Once the south side is finished, then the earthworks will be moved to the north side and will start at the upstream end, progressing downstream.

Assent from Natural England was received on the 5 April 2019. This is for the earthworks to be undertaken during 2019.



Water vole displacement mitigation on soke dyke with burrows marked by flags.

4.2 Halvergate High level Carrier (HLC)

The last 250m of embankment works are complete, bringing the total to approximately 8km. This leaves three water control structures to be installed before the HLC is fully functional.

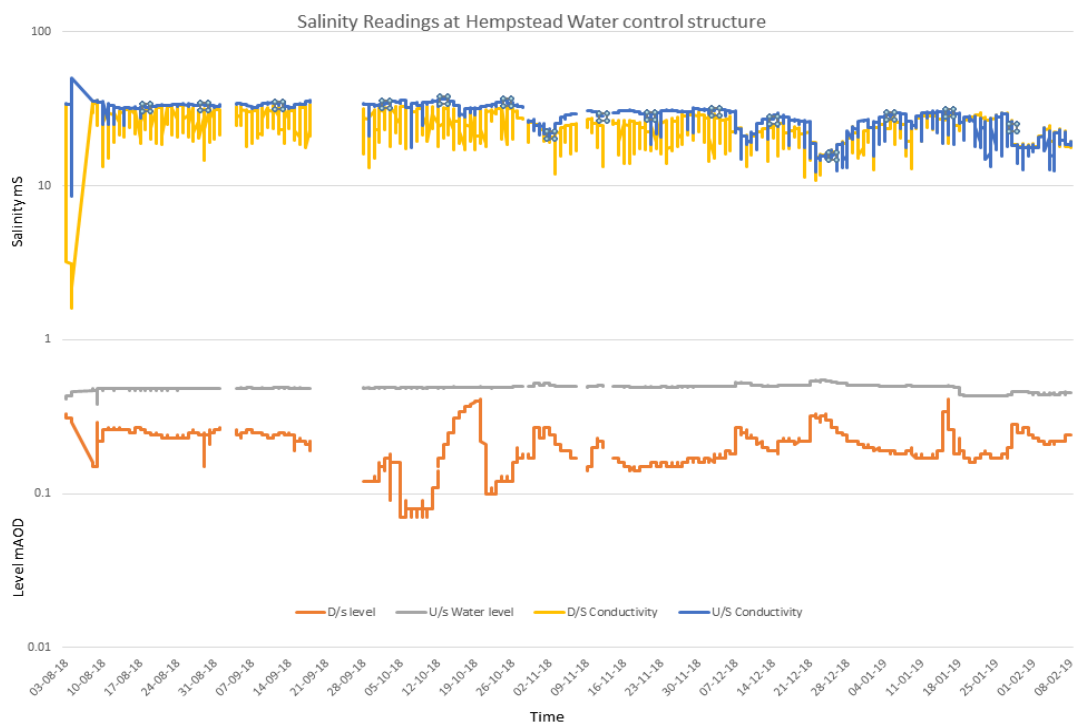
A launch event is planned for 14 June 2019 with keynote speaker Tony Juniper CBE, the new Chair of Natural England. Spaces are limited with Local councillors and elected members invited.



Newly constructed section of bank

4.3 Hempstead Water Quality Improvement Trial

Data collection has continued with trends showing a decrease in salinity downstream of the control structure. Manual lowering of the structure has been required as upstream levels were causing an issue with drilling some upstream fields. Discussions are ongoing with the landowner to determine if a suitable water level management plan can agree to allow lowering of levels at certain times.



Graph showing salinity and water levels upstream and downstream of the water control structure

A snagging issue with the automation of the structure has been found, which is believed to relate to the batteries. This is being investigated by the supplier and our M&E team.

4.4 KLAWA Fish Pass

Remaining mechanical and electrical installation works are planned for June. Once commissioned the pass will be tested in advance of the eel migration season which starts from September.

4.5 Martham Dyke Culvert

The existing culvert that passes under Martham Boat Dyke, connecting the IDB main Drain either side, had been identified as being in a poor condition and liable to imminent failure. Therefore a project has been started to provide a replacement solution. The solution being progressed is to extend the Main Drain around the end of the Boat Dyke, making the culvert redundant, and hence enabling it to be permanently blocked off.

The project has needed mitigation for water voles in the existing dykes that will be affected by the changes. Due to the limited time window for water vole mitigation (15 February to 15 April 2019), the mitigation has been completed in advance of the drain works. The mitigated dykes will be maintained as unsuitable for water vole until the works commence later in the year.

Reptile surveys and mitigation are also ongoing due to the presence of Common Lizards in the proposed working area.

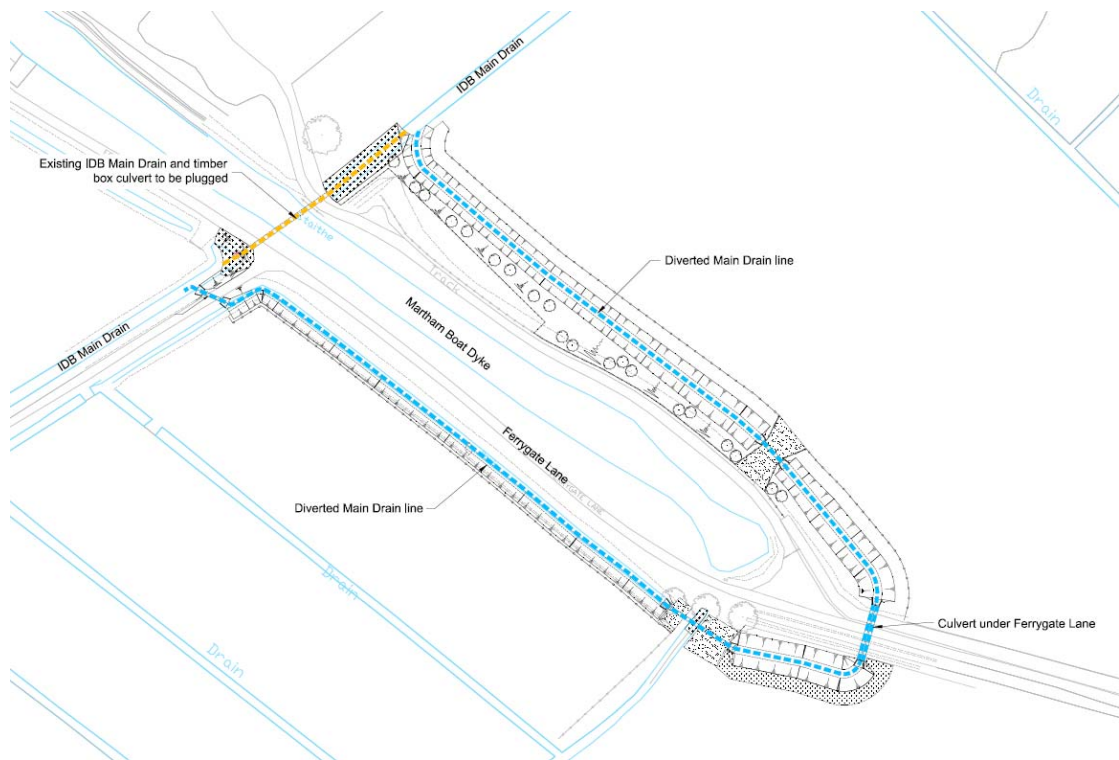
Bat surveys are being planned for several trees which may require removal or trimming during the works. If bat roosts are found in any of these trees and work to them cannot be avoided, then a protected species licence will be needed.

Consultation is ongoing with the Norfolk Historic Environment Service due to the excavations that will be undertaken.

Since the project will be taking place close to a designated Main River, a permit from the EA will be required. An application for this is currently being prepared. As part of this process Natural England have been consulted and assent from them is not expected to be needed.

The Design for the solution has been discussed at previous board meetings and will see the main drain line diverted with a new culvert constructed under Ferrygate Lane, so that it no longer passes under the boat dyke.

This was required due to the levels and cover required to protect the culvert to current design standards significantly reducing draft in the boat dyke, alongside cost, safety and future maintenance implications of maintaining the existing alignment.

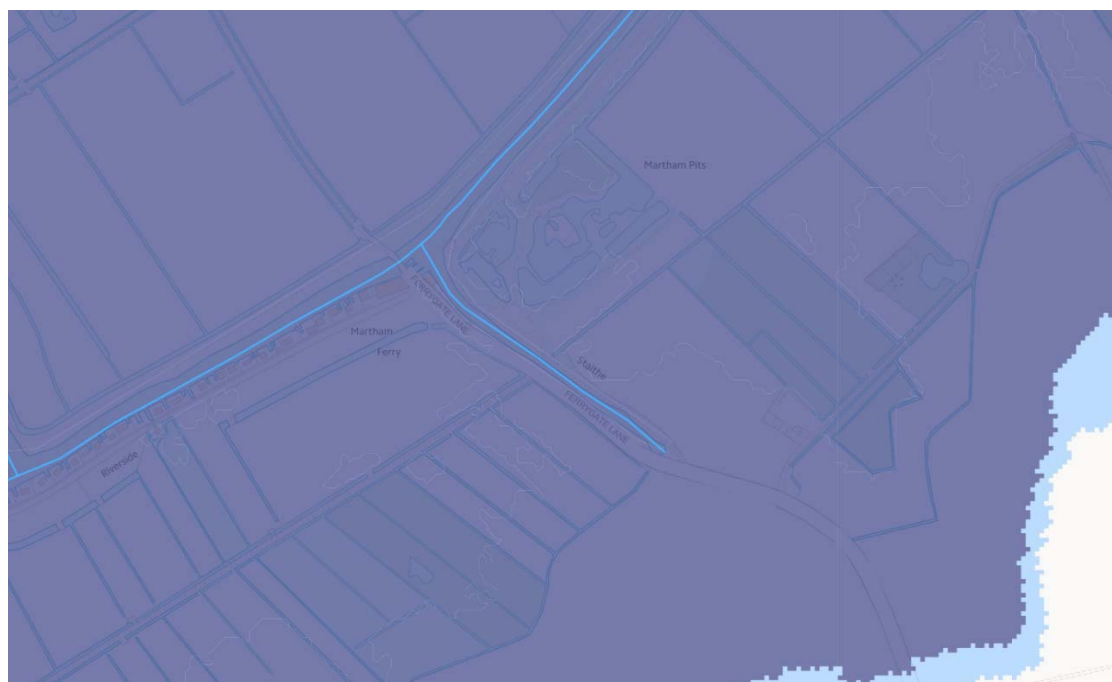


Proposed alignment around Martham Boat Dyke

Professional advice regarding landowner compensation has been taken and discussions are underway through our land agent Mike Falcon.

Construction is programmed to start in July through to November 2019 and the project will be delivered by a combination of IDB operatives and specialist subcontractors. Total forecast project cost is £760K.

A £200K contribution towards the design/mitigation was made by DEFRA in 18/19 financial year, with the remaining funding allocated from Environment Agency/DEFRA 19/20 Capital overprogramme.



Flood map showing area at flood risk immediately adjacent to Martham Boat Dyke



Water vole mitigation – bank has been flailed and scrape to displace water voles from one side of the dyke ahead of dyke widening.



A water vole burrow and nest found during destructive searches

4.6 Repps Bridge Work

The Norfolk County Council work at Repps bridge is now completed. We will now look to cost and undertake the work to improve the drain and to fence the IDB area adjacent to the pump.



COMPLETED BRIDGE

4.7 Integrated Main River Maintenance Programme

4.7.1 Somerton Hundred Drain desilt

The Somerton Hundred Stream near the Somerton North Pumping Station had previously been divided into alternating bays of open water and reedbed. This was to help settle and filter the poorer quality water, particularly ochre being discharged by the pump from the surrounding marshes into the River Thurne and potentially the nearby Martham Broad SSSI. The current scheme was designed to provide survey data on the effectiveness of the system and then to remove built up silt from the bays nearest the pump.

The desilting work, funded by IDBP provided by the Environment Agency, was undertaken between 22 February and 1 March 2019. Starting with vegetation cutting by the board excavator and then the desilting operation undertaken by a contractor with a 30 tonne long reach excavator.

Since the site was on the edge of several designated sites, Natural England Assent was needed. Consultation was made with the Natural England Officer and an HRA submitted, resulting in Assent being issued ahead of the works commencing. A D1 waste exemption was also registered for the depositing of the silt on the adjacent floodbank folding. Up to 1m depth of silt was removed to provide a uniform bed level to allow monitoring of future silt accumulation rates.



De-silting the Hundred Stream underway



Silt removed from the bays in the Hundred Stream has been deposited behind the adjacent floodbank.

5. OPERATIONAL MATTERS

5.1 Somerton Water Level Management Plan Review

The Somerton Water Level Management Plan (WLMP) Review has been completed by Environmental Contractors OHES and the final document produced for Board approval. Following the Board Meeting of the 28 January 2019, the Board requested that the Somerton WLMP document be sent out as a separate agenda item to allow members time to digest the document prior to the May meeting.

The Somerton WLMP is a public facing document which effectively summarises the agreed water levels ratified by the Broads IDB at the Board Meeting of October 2018 and focusses the outcomes of the Habitats Regulation Assessment considered at the Stakeholder Engagement Meeting in August 2018.

Recommendation to the Board:

The Broads IDB adopts the Somerton WLMP as the finalised document for the Somerton catchment.

5.2 Broads Standard Maintenance Operations Document

The Broads Standard Maintenance Operations (SMO) Document has been reviewed and completed for consideration by the Broads IDB.

Following the previous Board Meeting of the 28 January 2019, Board Members requested that the changes made during the review process, should be highlighted in an Executive Summary. This and the new SMO (2019) should then be presented to them as a separate agenda item, providing a brief explanation of the alterations to the new document.

An Executive Summary of the changes has been sent to Board Members prior to the meeting and can also be viewed in Appendix II.

The document has been reviewed in line with the recent publications relating to the WFD for low lying pumped catchments, alterations to the water vole licencing arrangements (IDB Class Licence), and changes to recent statute law. Officers were keen that work surrounding pre-work scoping and species surveys was also highlighted. The document was considered in liaison with the Operations Manager, Board's Catchment Engineer, the Environment Team and officers from the Environment Agency and Natural England.

The 2019 reviewed document has been provided as a separate link on the agenda as requested by the Board.

Recommendation to the Board:

The Broads IDB adopts the 2019 Broads Standard Maintenance Operations (SMO) Document.

5.3 Approved Supplier Tender

Officers have run a tender for approved suppliers for the WMA Eastern Boards. The tender was run over the period of 18th March to 3rd May 2019 and focussed on the provision of maintenance support for typical board activities.

Tender assessments were made on a Cost (65%) Quality (35%) and Submission (5%) scored system. In total nine suppliers responded to the tender, which were ranked based on the total scores achieved.

Where work cannot be provided in house, officers will approach suppliers in the top three places first for work, followed by the next three and so on. Work allocation outside of this approved supplier list and ranking can be approved, based on specific reasoning and with the approval of the CEO.

The supplier list is:

Supplier Name	Tranch
Robert Thane	1
Barry Day	
GDR Services Ltd	
B J Goose	2
Chris Turner	
Bryan Banham	
Sam cobalt Ltd	3
Wakeham Hire	
Laser Civil Engineering	

5.4 Pump Attendant Role Review

A productive meeting was held with pump attendants in April, where discussions were held regarding the role and possible changes to it.

Further to the group meeting, individual meetings will be held with pump attendants to explore options for the role and to review of the H&S of the activities of the attendants.

5.5 Digitisation of Maintenance Plans

A process of digitisation to AutoCAD of all maintenance plans for the BIDB is now underway. This will provide a robust record of all maintenance activities including access routes, services, high risk areas and SSSI boundaries. The plans will form the basis of all future work being issued to our staff for maintenance activities.

5.6 Assents/ Licences Granted and/or Applied for:

License / Assent / Habitat Regulations Assessment	Applied	Granted
Somerton Hundred Stream desilt HRA / NE Assent	18 December 2018	13 February 2019
D7 Waste Exemption for Muckfleet	8 January 2019	8 January 2019
WFD assessment on drains at Cantley prior to a light desilt	10 January 2019	N/A
D1 waste exemption for Somerton Hundred Stream desilt	27 February 2019	15 March 2019
Waste Exemption WEX161251, U1: Use of waste in construction, Somerton Concrete Bridge replacement	27 February 2019	27 February 2019

Muckfleet 2019 earthworks HRA / NE Assent	8, 25 February and 22 March	5 April
WFD assessment on drains at Ormsey land springs prior to a light desilt.	12 March 2019	N/A
Cantley drain desilt SMO Audit	14 March 2019	N/A
Waste Exemption WEX169662, U1: Use of waste in construction, Track Between East Field Pump and Stubb Mill	26 April 2019	26 April 2019

6. OTHER MATTERS

6.1 Prymnesium Research

The Broads IDB Board, as part of the Broads IDB Biodiversity Action Plan donated £2000 toward the cost of funding research into Prymnesium, a toxic algae which led to a large fish kill (in the order of several thousand fish) during 2015-16. Angling contributes enormously to tourism and the local economy of Broadland. A fish kill of this nature and its associated economic and environmental impacts, therefore required to be investigated.

Since the fish kill, the John Innes Centre have been undertaking various pieces of academic research into finding answers to some of the mysteries behind the biology of this toxic algae, which upto now has been rarely studied.

Professor Rob Field expressed his thanks in the appended summary of works undertaken during 2018-19 by the John Innes Centre. He was very pleased to receive the funding from the Broads Board and stated, "Resource from the Broads IDB has been instrumental in allowing us to establish links and conduct preliminary experiments that would be extremely difficult to achieve otherwise."

7. MEETINGS AND TRAINING

Environmental Team held meetings between environmental staff were held on: 21 February 2019, 04 April 2019.

22 January 2019

The Environmental Team attended a training course on producing Habitats Regulation Assessments for all WMA Boards, in line with a recent court case (People over Wind: Peter Sweetman v Coillte; People vs Sweetman); where a new precedent was set by the Court of Justice of the European Union which issued a judgment which ruled that Article 6(3) of the Habitats Directive must be interpreted as meaning that mitigation measures should be assessed within the framework of an appropriate assessment and that it is not permissible to take account of measures intended to avoid or reduce the harmful effects of the plan or project on a European site at the screening stage.

All future WMA IDB's Habitats Regulation Assessments, produced by the Environmental team, will be done so in line with this new information and training.

28 January 2019

EO Helen Mandley attended a meeting with Tarmac and the Norfolk County Council to discuss water vole mitigation for a bridge strengthening project at Repps Staithe.

25 February

The EM attended the River Waveney Floating Pennywort Steering Group meeting at Norfolk County Council to understand the continuing control methods being put in place by the Norfolk Non Native Species Initiative to monitor and control this highly invasive species, with a view to ensuring it does not infest other areas of Norfolk and Suffolk.

14 March 2019

The EO Helen Mandley attended the Norfolk mink meeting at the Broads Authority, Yare House. The Broads IDB continue to contribute to this project and there is an overall decline in mink kills across Norfolk.

15 March 2019

EO Helen Mandley attended the Broads Biodiversity Strategy Meeting at the Broads Authority Office, Yare House.

25 April 2019

EO Jamie Manners attended the Broads Authority's (BA) Biodiversity in the Broads Engage meeting. This was a chance for participants to receive a briefing on the BA Biodiversity and Water Strategy and also to offer feedback on the plan's next 5 year period through workshops. The emphasis was on managing future change in the Broads landscape and what this could mean for water and biodiversity.

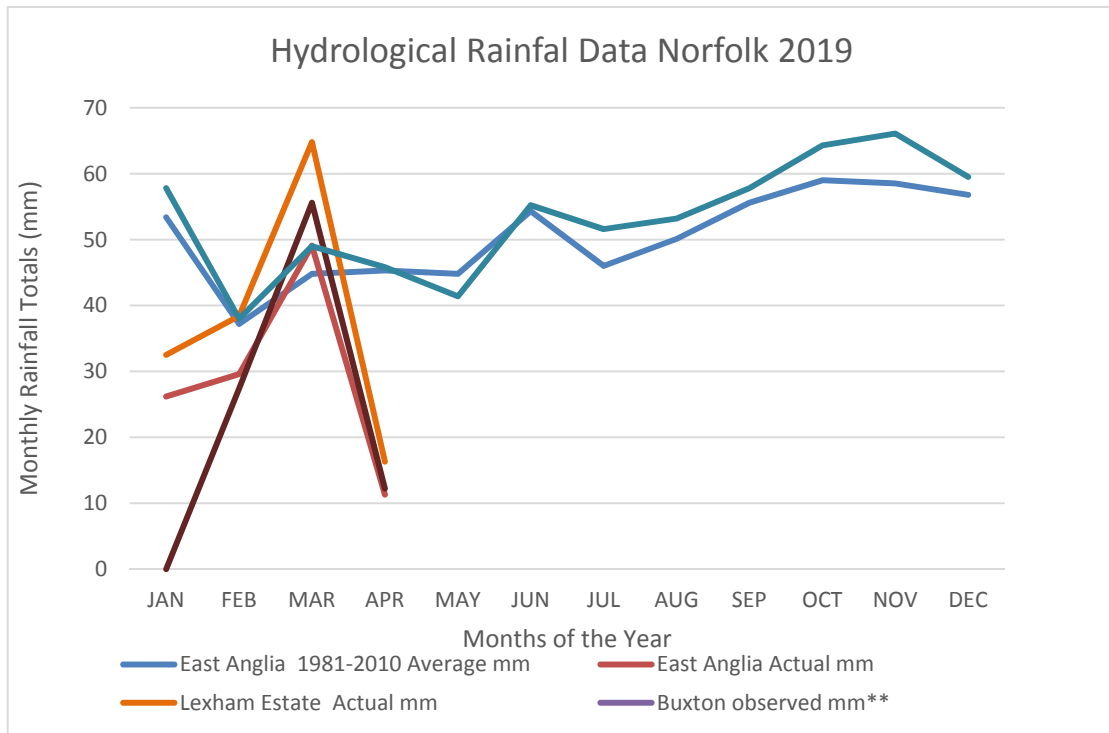
8. HYDROLOGY – UK Overview (extracts from <http://www.metoffice.gov.uk/climate/uk/summaries/2018>)

January started dry and settled but mostly cloudy, and it remained generally dry and often mild during the first half of the month but progressively less settled as the high pressure moved further away to the south-west. The second half was mostly cold and changeable with frequent north-westerly winds and some sleet and snow at times, but rainfall amounts in many areas were small.

February began cold with some persistent snow in the south and snow showers in the north-east, but from the 5th onwards it was generally mild. It was unsettled until the 10th and to a lesser extent between the 16th and 20th, but very mild and sunny weather developed widely between the 13th and 15th and again between the 21st and 27th, with record-breaking daytime temperatures in the latter spell. Overnight minima were less remarkable during these periods, and overnight frost and fog developed quite widely at times.

The first half of March was dominated by an unsettled west to north-westerly type which brought frequent rain especially to the north-west. It was generally mild, but occasionally cold enough for sleet and snow to fall to low levels, mainly from the Midlands northwards. The second half was generally settled with high pressure close by. It was generally cloudy until the 23rd, but the last week was often very sunny.

April started off with a cold and unsettled spell for the first five days. Easterly winds then persisted until mid-month, initially bringing warmer weather but it turned colder again from the 9th to 14th. The weather turned dry, sunny and very warm for most between the 17th and 22nd, coinciding with the Easter weekend. The last week was more unsettled.



	East Anglia 1981-2010 Average mm	East Anglia Actual mm	Lexham Estate Actual mm	Buxton observed mm**	SevenMile Halvergate Actual mm	Buxton 1971-2000 Actual mm**
JAN	53.4	26.2	32.5		0	57.8
FEB	37.2	29.6	38.4		27.4	38
MAR	44.8	49.1	64.8		55.6	49
APR	45.3	11.3	16.3		12.2	45.8
MAY	44.8					41.4
JUN	54.3					55.2
JUL	46					51.6
AUG	50.1					53.2
SEP	55.6					57.8
OCT	59					64.3
NOV	58.5					66.1
DEC	56.8					59.5

* <http://www.metoffice.gov.uk/climate/uk/summaries/2019>

** <http://www.buxton-weather.co.uk/weather.htm#daily>

BROADS IDB PLANT REPLACEMENT POLICY – 2019

Policy Objectives:

The objective of this policy is to ensure Broads IDB's plant, vehicles and other mechanical equipment are available in good working order so as to achieve the best cost benefits for Broads IDB. The aim of the Plant and Equipment Replacement Policy is to:

- Follow replacement guidelines and principle of life cycle costs to assess replacement of the plant and equipment.
- Maximize inputs from operators & maintenance team to prepare plant replacement requisition
- Optimize the vehicle maintenance program to have longer replacement cycle.
- Avoid repeated and time consuming evaluation for plant and equipment that is in good working order.
- Project a 5 year replacement program for high value plant and equipment & review the Replacement Program to act in accordance with Broads IDB's needs.

Policy Statement:

Replacement Requisition:

- Replacement request must include following:
 - a. Reference to standard replacement cycle
 - b. Specific reasons (if doesn't match with standard replacement cycle)
 - c. Number of hours/ kilometres/miles and Years
 - d. Annual maintenance cost since procurement
 - e. Life cycle cost
 - f. Safety related concern (if any)
 - g. Major maintenance requirements (if any)
 - h. New purchase price/quotes

Replacement Periods:

- Replacement periods will be set to provide the best economic turnover result for Broads IDB whilst also taking into account of Broads IDB's operational requirements and financial resources. The following plant replacement cycle has been adopted and is based on discussions with the Catchment Engineer, Operations Manager, Plant Engineer and the Board. This replacement cycle can be reviewed annually or as per the discretion of the Board.
- All plant (excluding small plant), should be reviewed at least 12 months prior to the Recommended Replacement Cycle or if usage/condition dictates an earlier review.
- Plant and equipment with occasional, limited usage will be individually assessed and recommended for replacement where their one-time maintenance cost reaches 60% of the current value.

- The replacement cycles are to be considered as a guide and plant and vehicles may be replaced earlier or later depending on market value, condition and requirements. The overriding objective is to ensure the maximum return and value for the Board.
- The Catchment Engineer, in consultation with the Operations Manager, will review replacement cycles as outlined below on a case by case basis as part of the Board's 5 year replacement projections, and make appropriate recommendations to the Board for the replacement.
- Consideration may also be given to machines that experience high levels of maintenance and repair costs.
- Consider extended warranties and buy backs.

Plant Replacement Cycles by Plant Category:

Group A - Very High value, hours based work, minimal visible wear and tear, high repair cost.

All plant in group A, are deemed as very high value. The work these machines undertake are repetitive and hardworking, cost can be high when maintaining these machines and it is advisable to replace these items of plant as shown below to ensure the Board get the operational best out of the items of plant. Where applicable it would be advantageous to the Board to agree a buy back deal with the suppliers of the plant to ensure the Board received the best deal; however, this would only be applicable if a replacement item of plant is purchased from the same supplier/manufacturers as that being sold.

1. Excavators. The proposed replacement for all excavators is 7 years/70,000 hours. It has been noted from previous repair and maintenance costs, that the maintenance costs start to accelerate once 70,000 hours are reached. The tracks, hydraulic rams & other expensive parts, tend to need replacing.
2. Tractors. Any new tractor should be changed every 5 years/5000 hours and new tractors purchased by the Board should try to get a 5 year extended warranty.
3. Teleporters. The proposed replacement for the teleporter is 7 years/70,000 hours.

Group B - Medium value, visible wear and tear, moderate repair cost, used as site support.

All plant in group B, are deemed as medium value. These vehicles and items of plant assist with transporting, maintenance, and operational duties.

1. Trailers that are used for carting silt, soil, stone, all materials etc. are used to transport materials across the drainage district, assisting with various operations. These trailers are more frequently used in the winter months, the general maintenance costs for these trailers are minor, with mainly replacement tyres being the biggest cost. Providing the state of the

trailer is in suitable condition, and there is no damage to the trailer, the replacement will be as and when required but a minimum of 10 years as a guide.

2. The 4x4 Trucks are used for site transport for supervision and maintenance purposes. These vehicles will be replaced every 3 years or 100,000 miles depending on condition. We will aim to have one make and model and colour of truck, with branding, for all staff to ensure the best deals are negotiable and to form a consistent company image.
3. Polaris transporter/site vehicle. Replacement should be based on 5 years/5000 hours. Extended Warranties should be considered as part of any purchase.
4. Welfare unit. The replacement period for welfare units is 10 years, or as required should Health & Safety Regulations require.
5. Specialist attachments: The proposed replacement period for specialist attachments is 5 years, or as per warranty period.
6. Weed baskets will be replaced when the machinery is replaced, however a condition survey will be undertaken to decide if it is necessary to change the item of plant at that time or not.
7. Flails will be replaced when the machinery is replaced, however a condition survey will be undertaken to decide if it is necessary to change the item of plant at that time or not.

Group C – Hours based work, low use, low repair cost, frequent maintenance required.

All the plant in group C, is more specialist plant that will not necessary be used for long periods of time, but are essential for the operational procedures to be delivered as part of the maintenance programme. This plant will have an annual conditional assessment and it will be reassessed as to whether it may require changing in the next financial plant renewal year, or it will be replaced if there are unforeseen circumstances why it is not suitable for operational works. Indicative replacement cycle of at least 10 years for all items in this category.

SUMMARY OF PLANT REPLACEMENT CYCLES

GROUP A	Very High value, hours based work, minimal visible wear and tear, high repair cost.		
ASSET TYPE	YEARS	HOURS	COMMENTS
Excavators	7	70,000	
Tractor	5	5,000	
Teleporter	7	70,000	

GROUP B	Medium value, visible wear and tear, moderate repair cost, used as site support.	
ASSET TYPE	YEARS	MILES
Heavy Trailer	10	Annually inspected and reviewed
Light Trailer	8	Annually inspected and reviewed
4x4 Truck	3	100,000
Polaris	5	7,000
Welfare unit	10	n/a
Weed Basket	7	n/a
Specialist Attachments	5	n/a
Flail	7	n/a

GROUP C	Hours based work, low use, low repair cost, frequent maintenance required. High lump sum value to replace.	
ASSET TYPE	YEARS	
GPS Survey Equipment	10	Annually inspected and reviewed
Pumps	10	Annually inspected and reviewed
Plant Transport trailer	10	Annually inspected and reviewed
Various Specialist Plant	10	Annually inspected and reviewed
Minor attachments	5	Annually inspected and reviewed

Recent Updates to the Broads Standard Maintenance Operations Document: Executive Summary

May 2019

The previous Standard Maintenance Operations document (SMO) was adopted by the Broads IDB in 2014. This SMO has been recently reviewed internally with the Boards Operations Manager in line with a 5 year cyclical review period. Like the SMO (2014), the new document, SMO (2019) has also been considered in consultation with Natural England and the Environment Agency.

The review was undertaken to ensure the Broads IDB are compliant with recent updates in legislation and records recent changes in statutes. The review also seeks to improve and record the details of activities currently undertaken, prior to maintaining drains within the Broads IDB network. The updates within the document have been considered in line with a 5 year assent agreement with Natural England.

The new amendments to the SMO (2019) are merely reflections of activities currently being undertaken on the ground, as a matter of course as part of the Boards legal duties. The new SMO serves to highlight these activities to the reader and reviews and updates those statutes which have been revised within the last 5 years:

The Wildlife and Countryside Act (WCA) 1981 and other Legal considerations:

It is important to highlight the conservation of Schedule 5 species of the WCA within our working areas and record what we are doing to protect them. This is currently in operation under the SMO (2014) but SMO (2019) seeks to highlight and record these species and their habitats within the Boards operational are. This information will also be useful for feeding back to the Norfolk Biodiversity Information Service.

Drains that are currently maintained on a two to ten year rotation or are to be adopted have a scoping walkover surveys for schedule 5 species and their habitats undertaken. They will often have a WFD assessment undertaken depending on the nature of the work required and a consideration made as to other relevant European designations.

Schedule 5 species relevant to IDB work are:

- Water vole
- Otter
- All bats
- Slow worm
- Common lizard
- Grass snake
- Adder
- Natterjack toad
- Great crested newt
- Swallowtail Butterfly
- Norfolk Hawker
- White clawed crayfish

Natural England are satisfied that annually maintained drains do not require this focus and can be maintained as per the cutting standards within the SMO (2019) document. However as per SMO (2014), operators are asked that if they are asked to deviate from the annual cut or are required to undertake any further habitat removal or maintenance (eg veteran trees) that they

contact the Environmental team. Once recorded these areas will need to be highlighted to the Operations team and specific actions undertaken to prevent damage or environmental impact to species of habitats.

The IDB Class Licence:

The IDB Class Licence has been operational since 2016. Vegetation management of drains has been undertaken since 2016 to ensure sward height is maintained as >100mm, so as to prevent contravention of Appendix B (Management Activities) within the licence. The SMO (2019) document has been altered to reflect the Board's current compliance to the IDB class licence requirements.

Non-Native Species and Biosecurity:

The spread of non-native species e.g. Japanese Knotweed, the Killer Shrimp, is illegal under Schedule 9 of the Wildlife and Countryside Act (1981) (as amended). It is therefore unlawful to cause these species to spread as a result of any IDB operational activity.

The Broads Biosecurity Policy (2018) is key to preventing the spread of these organisms into watercourses. The IDB policy (as recommended by ADA) was adopted by the Broads Board in 2018. The new biosecurity policy is highlighted within the SMO (2019) to reinforce the methods currently used by the operational team to reduce the spread of non-native species with the Broads area. The policy aims to prevent the Board any future excess cost in control or eradication programmes for Non-Native Species and protects nature conservation within the Broads catchment area.

Meeting Good Ecological Potential:

It is the Boards legal obligation to consider the Water Framework Directive when undertaking all maintenance. Meeting good ecological potential within the Broadland watercourses is a goal for the Broads IDB. A document, "Meeting Good Ecological Potential in Fenland Watercourses" has been used to highlight the similarities between Fenland and Broadland low lying pumped, artificial or heavily modified drainage channels. This document produced by the EA in 2017 concedes that meeting Good Ecological Potential in these watercourses can only be achieved effectively where selected mitigation measures do not have an adverse impact on the designated use of a watercourse; such as flood protection or land drainage and highlights that the appropriate balance between conveyance and good ecological potential must be met.

The Board will continue to look for opportunities to conserve or enhance the physical and ecological parameters of the watercourses where this is either achievable to do so without inhibiting the dedicated function of the watercourse.

Changes to European Statutes:

WFD

The WFD has been highlighted within the document and specific maintenance activities continue as with SMO (2014) to have a WFD assessment prior to undertaking maintenance. Updates were made in 2017 to the WFD to revoke and replace the former statute of 2003. The SMO (2019) has been updated accordingly to reflect the change in statute name and date. However, no further alteration to operational activity has been required.

The Habitats Regulations

The Conservation of Species and Habitats Regulations (2010) was reviewed, consolidated and transposed into national law in England and Wales in 2017. The SMO (2019) has been updated according to reflect the new statute date, the Conservation of Species and Habitats Regulations (2017). No further alteration to operational activity has been required.

Supplier Performance Policy

The WMA Member Boards operate and promote a system of continuous learning and improvement in all aspects of Health and Safety and Environmental practice.

Supplier performance is key to this and we expect the highest standards from our suppliers.

Supplier performance is monitored as part of the framework management arrangements. A yellow / red card system is operated and will be triggered in a number of circumstances, which include:

1. Any act or omission by a supplier leading to a prosecution in any of its business dealings
2. Any act of negligence by a supplier which significantly increases the risk to others or the environment during the execution of any WMA Member Board work
3. Failure to follow the WMA Member Board's management systems, policies and procedures and safe systems of work

Should item 1 arise, the supplier must inform the WMA's Chief Executive immediately. The supplier and the Board's Framework Manager will then be advised that the yellow / red card assessment procedure has been triggered.

Following the issue of a yellow or red card, the supplier will be instructed to prepare an action plan to address the failures which led to the incident and agree a training / monitoring programme with the WMA Member Board.

The issuing of three yellow cards for the same failure within a six month period will result in escalation to the issuing of a red card. Multiple red cards can result in suspension from the framework for 12 months or even, in the event of three red cards being issued over the lifetime of the framework, removal of that supplier from the framework.

Where a supplier is in dispute with a WMA Member Board, no further work will be issued to the supplier until the dispute has been resolved.

PLANNING REPORT

1. SUMMARY OF ACTIVITY IN REPORTING PERIOD

- 1.1 This planning report covers the reporting period 18 January 2019 to 2 May 2019. There are currently no 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:	0
Total:	0

- 1.2 There are no consents requiring the Board’s determination in this report.

2. DELEGATED CONSENTS DETERMINED

- 2.1 During this reporting period, the following 4 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):	2
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:	1
Total:	4

- 2.2 These determined consents are listed in more detail in the table overleaf.

Case. Ref.	Case File Sub-type	Parish	Location / Site Name	Description of Application or Proposal	Determination
19_01113_C	Section 23, LDA 1991	Ingham	Sea Palling Road	Replacement of collapsing bridge with a 1800mm internal diameter culvert	Granted
19_01148_C	Byelaw 10	Ingham	Sea Palling Road	Works within 9 metres of Board Adopted watercourse associated with road realignment	Granted
19_01352_C	Byelaw 3 (Surface Water)	Brundall	Yarmouth Road	Discharge of surface water from 30,917m ² of impermeable area at 77 litres per second.	Case dismissed due to the potential for duplication of regulation (due to Main River status)
19_01369_C	Byelaw 3 (Surface Water)	Acle	New Reedham Road	Discharge of surface water from 10,000m ² of impermeable area at 21.8 litres per second.	Case dismissed due to the potential for duplication of regulation (due to Main River status)

3. PLANNING COMMENTS

3.1. Officers have provided bespoke comments on the following full planning applications which are either in or could impact on the Boards Internal Drainage District.

Planning App. Ref.	Parish	Stage of Planning	Description
06/19/0011/F	Caister on Sea	Full	Change of use of existing police building into 4 dwellings and outline permission for 2 new dwellings
BA/2018/0463/FUL	Sea Palling and Waxham	Full	Retain Scrape
20190618	Acle	Full	Works to raise land and erect storage shed

4. ENQUIRIES

4.1. Officers have responded to 6 enquires during the reporting period, outlined below;

Case. Ref.	Case File Sub-type	Location	Description
19_01183_Q	About works	Horsefen Bank, Potter Heigham	Enquiry regarding Internal Drainage Board's legal interests in Horsefen Bank
19_01184_Q	About works	Cess Pumping Station, Martham	Enquiry regarding right of way over a newly installed culvert
19_01269_Q	About Planning	Broads Authority Administrative Boundary	Consultation on Local Plan
19_01291_Q	About works	Mautby Lane, Mautby	Enquiry regarding drainage rates
19_01311_Q	About Regulation	Ferry Lane, Postwick With Witton	Enquiry regarding fly tipped waste
19_01359_Q	About Regulation	Middle Wall, Potter Heigham	Enquiry regarding fly tipped waste

5. FEES ASSOCIATED WITH CONSENTS GRANTED

5.1. There have been no fees invoiced during the reporting period.

6. MARTHAM DEPOT TEMPORARY WELFARE UNIT

6.1. On behalf of the Board, officers have successfully applied to install a temporary welfare unit for employees working on the Depot Site on Cess Road. The welfare unit was considered vital in ensuring the Board was able to meet their statutory requirements as an employer. The unit was granted planning permission (06/19/0043/F) for 5 years on the 9th April 2019 and has since been installed.

6.2. The unit is a pre-fabricated two storey mobile unit which provides two additional toilets (which will connect to the recently installed private foul water drainage system), a shower room, a changing room, mess facilities and an additional multi use space which can be used for briefings, meetings or training.

7. DRAFT PLANNING AND BYELAW STRATEGY

7.1 Introduction

- a. The member Internal Drainage Boards (“IDBs”) of the Water Management Alliance (“WMA”) have been guided in their application of statutory regulatory powers under the Land Drainage Act 1991 and each Board’s Byelaws by a [Planning and Byelaw Policy document](#) adopted in April 2012.
- b. Following the inception of the new Planning Team within the WMA, officers have continued to be guided by this document. In light of their experiences using the document, and also in response to wider Government legislative and policy changes, officers have also initiated a review of its approach. This review is the subject of this report.

7.2 Intention and Results of the Review

- a. The intention of the current review of the Planning and Byelaw Policy was to compile a single document that;
 - Communicated the vision and mission of the WMA member IDBs.
 - Promotes the role of our regulatory powers and how they link to planning considerations.
 - Set out clearly the local instances where IDBs should be consulted on new development proposals and at what stage (Outline, Reserved Matters etc.)
 - Communicates the circumstances where the IDB would object to technical aspects of development proposals and at what planning stage.
 - Sets out the IDB approach to determination of our regulatory matters (consents and enforcement).
 - Provides other Risk Management Authorities with an opportunity to comment on our approach via consultation.
 - Highlights the link between planning, regulation, IDB evidence base and operational matters.
- b. The approach to regulation as set out under the previous April 2012 Planning and Byelaw Policy is summarised as follows;
 - Applications for discharge consent are determined under delegation unless they are contested or the significance of the discharge rate/volume would not be accommodated.
 - Applications for altering non-Board watercourses are determined under delegation.
 - Applications for altering Board watercourses (where they are not a replacement or the minimum length for access) are considered by the Board.
 - Applications for works within 9m are generally considered by the Board where permeant above ground works are proposed.
- c. In our review and assessment of the current Planning and Byelaw Policy it has become clear that over the last 6 years each WMA member Board has faced challenges in applying this approach to regulation. As such this historically led to a variance in the consideration and outcome of regulatory cases between Boards. The creation of a single Planning Team in 2018 has enabled the creation of common systems of work, the standardisation of forms, letters, consents and the conditions of consent. This has

gone a long way in ensuring the consistency of application of the current byelaws and policy.

7.3 The Draft Planning and Regulatory Strategy

- a. A new draft Planning and Regulatory Strategy has been drafted, a link to which is provided in the agenda. In addition to the previous WMA Planning and Byelaw Policy the new draft document has drawn on, and sought to consolidate, the following WMA / IDB Policy documents;
- WMA Group Vision, Mission and Values (as presented on the [website](#))
 - WMA [Drought Policy](#), Version 1
 - WMA Operations - [Sustainability Policy](#) – Version 1, 25/09/2015
 - Individual Board's [Fly Tipping Policy](#)
 - Individual Board's [Ragwort Control Policy](#)
 - Individual Board's [Supplementary Guidance for Adoption and Abandonment of Watercourses](#), 2009
 - Individual Board's [SuDS Adoption Policy](#)
- b. The rationale for incorporating these wider documents within the proposed document (for consultation) has been to recognise the cross over that these policies have to regulation and to reduce the number of documents that customers have to find or cross reference.
- c. The focus of the new draft Planning and Regulatory Strategy is to;
- Seek attenuated discharges to maintain the capacity of the Board's drainage network and pumping stations.
 - Seek to maintain and regularise the current levels of access to the Boards adopted network.
 - Seek to only allow culverting based on the minimum need for access to retain as much volumetric capacity within the network as possible.
 - Meet all legal requirements for the recording of consents.
 - Seek the timely reporting of contraventions to enable enforcement action to be pursued.
- d. It should be noted that, in aiming to realise the outcomes set out above, the approach to regulation articulated in the new document does not vary greatly from the previous policy. However some elements do differ, and these are set out below;
- The financial stipulations relating to commuted maintenance fees have been included within Boards [Charging Policy](#).
 - The complexity of activities allowable under Byelaw 10 has been simplified significantly.
 - The delegation of decision making requires clarification through minor amendments to each Board's Schedule of Reserved Matters to ensure consistency in how the policies are to be applied.
 - Explanations detailing the independence of the IDB regulatory process and the links to other regulatory regimes (such as planning and environmental matters) and the use of our evidence base have been included.
- e. The planning section now also clearly states when officers believe that the WMA member IDBs should be consulted on planning. These include;

- Applications for development located wholly or partly within the Internal Drainage District where;
 - The site is within 9 metres of a Board-maintained watercourse, or
 - The proposal includes works within Board-maintained or privately-maintained watercourses that require consent under the Boards Byelaws or the Land Drainage Act 1991, or
 - The proposal includes the alteration of site levels that may lead to displacement of flood water.
 - The means of surface water disposal is indirect or direct positive discharge into a Board-maintained or privately-maintained watercourse and the increase in the site's impermeable area is significant, or
 - The site is in an area known to suffer from poor drainage.
- Applications for development within the Board's catchment that has the potential to increase surface run-off - For these sites the Board's officers will assess the significance of the proposed volume of surface water runoff to be discharged and whether to respond to the consultation.

7.4 Consultation with Local Planning Authorities

- a. Following approval from the Consortium Management Committee on 7 December 2018, a working copy of the Draft Planning and Byelaw Strategy was circulated for comment to the 20 Local Planning Authorities (including Lead Local Flood Authorities) who operate within the 5 Internal Drainage Districts. As these authorities are amongst the potential end users of the document and as such it was considered imperative to involve their officers in the development of the document.
- b. While the circulation email clearly acknowledged that the document is under continual development, it was requested that comments were submitted to the planning team before 5pm on the 22nd March 2019. Only 6 responses were received to this consultation. The Flood and Water Manager will provide a verbal update on the scope and nature of these responses.

7.5 Recommendation

- a. The views of Board members is sought on the draft document. The officer recommendation is that subject to the implementation of any suggested amendments by members that the Strategy is adopted by the Board to help guide Officers in the implementation of the Boards regulatory approach.

G.R. BROWN – FLOOD AND WATER MANAGER
C.H. BRADY – FLOOD AND WATER OFFICER
J.F. NOBBS – FLOOD AND WATER OFFICER

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



Final Internal Audit Report

**WATER MANAGEMENT ALLIANCE -
REVIEW OF EFFECTIVENESS OF RISK
MANAGEMENT, CONTROL AND GOVERNANCE
PROCESSES**

30th April 2019



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	18th April 2019
Management agreement received	29th April 2019
Final report issued	30th April 2019

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Executive Summary

Our Assurance Opinion: SUBSTANTIAL								
No. of Assurances Over Control Areas Reviewed					No. of Recommendations & Priorities			
Full	Substantial	Limited	No	Total	High	Medium	Low	Total
5	3	1	0	9	1	1	12	14

Overall Objective and System Background
<p>The overall objective of the audit was to ensure the robustness and effectiveness of the risk management, internal control and governance processes operating within the Water Management Alliance (WMA).</p> <p>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.</p>

Summary of Key Control Issues
<p>Based upon the work carried out, Substantial Assurance can be given regarding the robustness and effectiveness of the risk management, internal control and governance processes operating within the WMA. However, some control issues were identified which require attention by management:</p> <p>GDPR:</p> <ul style="list-style-type: none"> Benchmarking the WMA Data Protection Policy against a sample of Borough Councils’ policies identified some areas, such as risks of non-compliance, staff responsibilities and data breaches, which are not mentioned in WMA’s policy. Not all staff have received the online training in GDPR. No separate policy/procedural document has been compiled on data breaches. <p>Fixed Assets:</p> <ul style="list-style-type: none"> Fixed Asset Registers do not include the location of assets or officer responsible. A formal annual physical verification of fixed assets does not take place. The inventory of IT equipment provided to staff for their use when working at home is not up to date. <p>Governance Arrangements:</p> <ul style="list-style-type: none"> Board Members are not required to submit an annual declaration of interests form. Only two thirds of current Board Members have submitted a fully and correctly completed declaration of interests form; 14 Members have not submitted a return and a further 35 have not completed the form fully/correctly. Appointed Members’ declaration of interests forms are filed incorrectly on the Broads’ website. There is inconsistency in the number of Members on each Board; for example, King’s Lynn and South Holland each have 21, whereas Broads has 38 and Norfolk Rivers 29. There is low attendance at Board meetings; typically only two thirds of Members attend each meeting; at Norfolk Rivers, only half attend Board meetings.

Summary of Key Recommendations

The key recommendations arising from the audit are:

GDPR:

- Data Protection Policy should be enhanced to include risk of non-compliance, staff responsibilities, process for dealing with data breaches, breach of the policy by staff or Members, and duties of DPO.
- All relevant staff should receive appropriate training in GDPR and data protection.
- Policy/procedure detailing the investigation and reporting of data breaches should be compiled.

Fixed Assets:

- Each Board's asset register should include location of the asset and officer responsible.
- Annual physical verification of all assets recorded on each Board's asset register should be undertaken.
- Inventory of IT equipment provided to staff for use at home should be updated.

Governance Arrangements:

- Members should be asked to confirm that their current declaration of interests is correct and up to date.
- Members should complete a declaration of interests form for each new term of office.
- Completed declaration of interests forms should be filed under the correct Member on each Board's website.
- Membership of Broads, Norfolk Rivers and East Suffolk should be reduced to no more than 21 Members each, in-line with King's Lynn and South Holland.

Summary of Agreed Recommendations

The CEO of WMA has agreed to undertake the following actions:

- Data Protection Policy will be enhanced to include the points recommended.
- Those staff who have yet to receive external training will receive an appropriate "lower level" of training in data protection and GDPR.
- A policy/procedure detailing the investigation and reporting of data breaches will be compiled.
- Each Board's asset register will include location of the asset and officer responsible.
- An annual physical verification of all assets held at each depot will be undertaken.
- The Inventory of IT equipment will be updated.
- An email will be sent out to all Members asking them to confirm that their current declaration of interests is correct and up to date.
- The website has been updated with all those Declaration of Interests forms received from Members during the last financial year; completed forms are now filed correctly under the appropriate Member on the website.
- The CEO will seek to reduce the Membership of Broads, Norfolk Rivers and East Suffolk to no more than 21 Members each, in-line with King's Lynn and South Holland.

2. Objective & Scope

2.1 The overall objective of the audit was to ensure the robustness and effectiveness of the risk management, internal control and governance processes operating within the Water Management Alliance (WMA).

2.2 The audit involved the following:

- Reviewing the income collection, payroll and year-end procedures in place.
- Reviewing each Board's Fixed Asset Register to ensure they are complete, accurate and properly maintained, and that periodic verification of assets takes place.
- Assessing the risk management arrangements in place and the robustness of each Board's Risk Register and their risk policies and procedures.
- Assessing the robustness of the policies and procedures in place relating to the General Data Protection Regulations (GDPR) and Data Protection Act (DPA) 2018 and ascertaining training provided to staff and Members.
- Assessing the robustness of the governance arrangements in place, in particular reviewing the Members' declaration of interests process, the process for declaring gifts and hospitality, key governance policies, and assessing the appropriateness of the number of Members to achieve the effective and cost efficient operation of each Board.
- Reviewing the process for the write-off of debts.
- Reviewing the process in place for succession planning.

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 Personal Assistant (CEO), the Finance & Rating Manager and the Rating Officer / Site Warden, and consisted of discussions relating to the risk management, control and governance processes and review of relevant documentation.

2.5 Due regard was taken of the guidance issued on 30th March 2018 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 2018)" 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 2018/19.

2.7 The review was undertaken during March and April 2019.

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 robustness and effectiveness of the risk management, internal control and governance processes operating within the WMA.

OVERALL INTERNAL AUDIT OPINION: SUBSTANTIAL ASSURANCE	
Control Objectives	Assurance Opinion
1. Rates Collection – To ensure that processes are in place and functioning correctly to collect, record and bank income in full and on time.	Full
2. Payroll – To ensure that salaries and wages have been paid correctly and in a timely manner, with tax and NIC deducted correctly.	Full
3. Year End Procedures – To ensure that the final accounts have been produced using appropriate accounting policies and any adjustments fully explained.	Full
4. Risk Management – To ensure that robust risk management arrangements are in place, that Boards review their significant risks and mitigating controls on a regular basis, and that a Risk Management Policy is in place.	Substantial
5. GDPR/DPA – To ensure that a robust framework is in place demonstrating compliance with GDPR 2016 and DPA 2018.	Substantial
6. Fixed Assets – 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.	Limited
7. Governance Arrangements – To ensure that robust governance arrangements are in place.	Substantial
8. Write-Offs – To ensure that robust processes are in place for the write-off of debts and that write-offs are appropriately authorised.	Full
9. Succession Planning – To ensure that adequate arrangements are in place for succession planning.	Full

4.2 The detailed findings and recommendations arising from the review are attached as Appendix A, incorporating the agreed management actions.

4.3 The two recommendations arising from the previous report have been actioned:

- A PDF copy of each bank reconciliation is saved into the relevant file at the end of the month;
- WMA are upgrading to Sage 200c on 26th April 2019.

4.4 Appendix B 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 audit review are attached as Appendix C.

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
- Trish Walker, Rating & Finance Officer
- Graham Tinkler, Rating Officer / Site Warden
- Mary Creasy, Personal Assistant (CEO)

Findings, Recommendations and Action Plan

Control Objective 4: Risk Management – To ensure that robust risk management arrangements are in place, that Boards review their significant risks and mitigating controls on a regular basis, and that a Risk Management Policy is in place.

Rec. no.	Finding / Risk	Recommendation	Priority Rating	Management Response	Responsible Officer and Agreed Due Date
1.	<p><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.</p>	<p>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.</p>	Low	<p>Agreed. RMP has been updated and the new front pages of the policy uploaded to the WMA website for all six Boards.</p>	<p>Phil Camamile, CEO WMA. Completed.</p>
2.	<p><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.</p> <p>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 assign ownership for each risk.</p> <p>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? 	<p>Management should consider enhancing the format of each Board's Risk Register so that it includes the following details:</p> <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; • 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? 	Low	<p>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.</p> <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</p>	<p>No required action.</p>

Findings, Recommendations and Action Plan

Control Objective 4: Risk Management – To ensure that robust risk management arrangements are in place, that Boards review their significant risks and mitigating controls on a regular basis, and that a Risk Management Policy is in place.

Rec. no.	Finding / Risk	Recommendation	Priority Rating	Management Response	Responsible Officer and Agreed Due Date
	<ul style="list-style-type: none"> • 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"> • 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. 		raise the possibility of amending the current risk register format with JPAG.	

Findings, Recommendations and Action Plan

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
3.	<p><u>Finding</u> 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	<p>Agreed. The Data Protection Policy document will be revised to include the points as recommended at the next scheduled policy review.</p>	<p>Phil Camamile, CEO WMA. 31st December 2019</p>

Findings, Recommendations and Action Plan

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
4.	<p><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.</p>	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
5.	<p><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.</p>	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

Findings, Recommendations and Action Plan

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
6.	<p><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.</p>	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
7.	<p><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 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.</p>	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

Findings, Recommendations and Action Plan

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
8.	<p><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.</p>	<p>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.</p>	Low	Agreed.	<p>Phil Camamile, CEO WMA. 30th September 2019.</p>

Findings, Recommendations and Action Plan

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
9.	<p><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).</p>	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
10.	<p><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 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>	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

Findings, Recommendations and Action Plan

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
	<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.</p> <p>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>				
11.	<p><u>Finding</u> 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 on 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>
12.	<p><u>Finding</u> 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 limit at £30.</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.</p>	<p>Phil Camamile, CEO WMA. Completed.</p>

Findings, Recommendations and Action Plan

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
				The CEO has updated the Members Code of Conduct for each Board to reflect the current figure of £30 and uploaded the new documents to the website.	
13.	<p><u>Finding</u> 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 IDB 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.

Findings, Recommendations and Action Plan

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
14.	<p><u>Finding</u> 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>

Assurance Opinion and Recommendation Priority Definitions

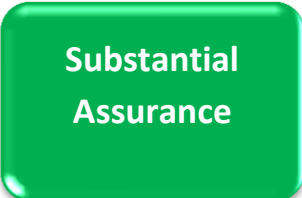
Assurance Opinion

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 RISK
MANAGEMENT, CONTROL & GOVERNANCE
PROCESSES**

**INTERNAL AUDIT
TERMS OF REFERENCE
2018-19**

1. INTRODUCTION

- 1.1 This document sets out the strategy and plan for the audit of the Water Management Alliance for the financial year 2018-19.
- 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:
- Broads (2006) Internal Drainage Board
 - East Suffolk Internal Drainage Board
 - King's Lynn Internal Drainage Board
 - Norfolk Rivers Internal Drainage Board
 - South Holland Internal Drainage Board
 - Pavensey & Cuckmere Water Level Management Board.

As such, this work will enable the auditor to complete the Annual Governance and Accountability Returns 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 in Internal Drainage Boards in England – A Practitioners Guide (Rev March 2018)'.
- 2.2 In order to be able to complete section 4 of the Electronic Annual Governance and Accountability Return for 2018-19, 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.
- 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.
- 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 Asset Management
To ensure that asset registers are complete, accurate and properly maintained, and that robust security of assets is in place.
- 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 In addition to the above, the audit will cover the following:

- GDPR – robustness of the policy and procedural documents, and adequacy of training provided to staff and members.
- Board Members' declarations of interest – review of the process for members declaring interests.
- Write-offs – review of the process for the write-off of debts.
- Succession Planning – review of the succession planning process.

2.4 Any recommendations and issues arising from the previous audit will also be followed up to establish if they have been implemented or if there is a satisfactory explanation for non-implementation.

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 2017-18 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 and Accountability Return for 2018-19.

4. WORK PLAN

4.1 The audit will be undertaken by Mike Tweed, Internal Auditor, Borough Council of King's Lynn and 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 the year 2017-18.	0.5
Testing – to establish that processes are being applied as intended.	3.5
Conclusions and discussion.	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 and West Norfolk

From: 01 April 2018
To: 31 March 2019

Period To: 12
Year Ended: 31 March 2019

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	277,986	277,986	0	277,986	277,986	0
1	Special Levies issued by the Board	640,425	640,426	1	640,425	640,425	0
	Grants Applied	2,681,166	1,997,908	-683,258	2,681,166	1,997,908	-683,258
	Rental Income	0	0	0	0	0	0
2	Highland Water Contributions	215,900	217,013	1,113	215,900	217,013	1,113
3	Income from Rechargeable Works	5,000	99,063	94,063	5,000	99,063	94,063
	Development Contributions	0	0	0	0	0	0
	Investment Interest	10,000	10,677	677	10,000	10,677	677
4	Other Income	239,978	210,845	-29,133	239,978	210,845	-29,133
	Total Income	£4,070,455	£3,453,918	-£616,537	£4,070,455	£3,453,917	-£616,537
<u>Less Expenditure:</u>							
6	Capital Works	2,681,166	1,974,094	707,072	2,681,166	1,974,094	707,072
7	Environment Agency Precept	165,093	165,093	0	165,093	165,093	0
8	Maintenance Works	1,166,632	1,106,923	59,709	1,166,632	1,106,923	59,709
	Development Expenditure	0	23,591	-23,591	0	23,591	-23,591
	Interest Payments	0	0	0	0	0	0
9	Administration Charges	140,339	146,024	-5,685	140,339	146,024	-5,685
3	Cost of Rechargeable Works	0	98,112	-98,112	0	98,112	-98,112
5	Net Deficit/(Surplus) on Operating Accounts	0	-10,279	10,279	0	-10,279	10,279
	Total Expenditure	£4,153,230	£3,503,557	£649,672	£4,153,230	£3,503,557	£649,672
	Profit/(Loss) on disposal of Fixed Assets	£0	£0	£0	£0	£0	£0
10	Net Surplus/(Deficit)	-£82,775	-£49,639	£33,136	-£82,775	-£49,639	£33,136

From: 01 April 2018
To: 31 March 2019

Period To: 12
Year Ended: 31 March 2019

Notes	Balance Sheet as at 31-3-2019	Opening Balance £	Movement This Year £	Closing Balance £
11	Fixed Assets:			
	Land and Buildings	245,079	69,934	315,013
	Plant and Equipment	362,896	-55,265	307,631
	Pumping Stations	72,191	-36,095	36,096
	Shared Consortium Assets	0	0	0
		680,165	-21,426	658,739
	Current Assets:			
12	Bank Account	296,853	652,562	949,415
	Stock	1,470	3,027	4,497
13	Trade Debtors	23,884	-10,448	13,436
19	Grant Due	0	59,988	59,988
14	Work in Progress	6,620	-3,702	2,918
15	Term Deposits	1,550,000	-1,050,000	500,000
16,17	Drainage Rates and Special Levies Due	201	-177	25
18	Prepayments	0	0	0
	Prepayments to WMA	-28,099	22,930	-5,169
	Accrued Interest	0	0	0
	VAT Due	38,272	65,460	103,732
		1,889,201	-260,359	1,628,842
	Less Current Liabilities:			
	Trade Creditors	4,465	46,914	51,379
	Accruals	27,245	14,058	41,303
	Payroll Controls	0	128	128
	Debtors paid in advance	180	13	193
20	Loans due in less than one year	0	0	0
		31,890	61,113	93,003
	Net Current Assets	1,857,312	-321,472	1,535,839
	Less Long Term Liabilities:			
28	Net Pension Liability/(Asset)	218,000	115,000	333,000
20	Loans due in more than one year	0	0	0
		218,000	115,000	333,000
	Net Assets	£2,319,477	-£457,898	£1,861,579
21	Reserves:			
	Earmarked			
19.	Grants Reserve	786,885	-257,164	529,721
22	General Reserve	1,121,034	-26,048	1,094,986
23	Development Reserve	100,751	-23,591	77,160
	Plant Reserve	305,827	0	305,827
24	Capital Works Reserve	108,600	0	108,600
		2,423,097	-306,803	2,116,294
	Non-Distributable			
25	Revaluation Reserve	114,380	-36,095	78,285
26	Pension Reserve	-218,000	-115,000	-333,000
		-103,620	-151,095	-254,715
	Total Reserves	£2,319,477	-£457,898	£1,861,579

P J CAMAMILE MA FCIS
CHIEF EXECUTIVE

S JEFFREY BSc (Hons) FCCA
FINANCE & RATING MANAGER

From: 01 April 2018
To: 31 March 2019

Period To: 12
Year Ended: 31 March 2019

Note Notes to the Accounts

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

	<u>Y-T-D Budget</u>	<u>Y-T-D Actual</u>
Broadland District Council	163,835	163,835
Great Yarmouth Borough Council	185,286	185,286
North Norfolk District Council	288,750	288,750
South Norfolk District Council	2,554	2,554
	640,425	640,426

- 2 The Highland Water Claim for 2018/19 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).

- 3 A modest surplus of £951 has been made on Rechargeable Works.

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

	<u>Y-T-D Budget</u>	<u>Y-T-D Actual</u>
4803 Shared Income from WMA	239,978	210,319
4800 Sundry Income	9,500	76
4802 Summons Costs	500	450
	249,978	210,845

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

	<u>Y-T-D Budget</u>	<u>Y-T-D Actual</u>
Labour Operations Account	0	-2,113
Mobile Plant Operations Account	0	-8,166
	0	-10,279

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.

- 7 The EA Precept due for 2018/19 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:

	<u>Y-T-D Budget</u>	<u>Y-T-D</u>
Labour Charges	306,689	287,843
Pump Attendance	21,769	20,431
Plant Charges	76,135	71,457
Insurance	25,279	23,725
Out-sourced repairs and maintenance	180,996	169,874
Materials	1,740	1,634
Electricity	139,793	131,203
Telemetry	7,918	7,431
Plant Hire	1,170	1,099
Depreciation	0	0
Direct Works	761,489	714,697
5400 Technical Support Staff Costs	385,507	373,488
5450 Other Technical Support Costs	3,002	2,153
5500 Biodiversity Action Plan Costs	16,634	16,585
Maintenance Works	1,166,632	1,106,923

- 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:

	<u>Y-T-D Budget</u>	<u>Y-T-D Actual</u>
6000 Administration Staff Costs	98,160	99,197

From: 01 April 2018
To: 31 March 2019

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Year Ended: 31 March 2019

Note Notes to the Accounts

6001	Other Administration Costs	38,979	44,298
6200	Drainage Rates AV Increases/(Decreases)	1,000	204
6100	Kettlewell House Depreciation	1,150	1,029
6400	Sundry Expenses	300	33
6500	Settlement Discount	750	1,264
		140,339	146,024

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	-82,775
	-82,775

11 The movement in Fixed Assets is detailed in the Fixed Assets Register for 2018/19, 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 1-4-2018	280,940	576,867	412,722	1,270,529
(+) Additions	86,890	46,285	0	133,174
(-) Disposals	0	0	0	0
Closing Balance as at 31-3-2019	367,830	623,152	412,722	1,403,704
Depreciation				
Opening Balance as at 1-4-2018	35,862	213,971	340,531	590,364
(+) Depreciation Charge for year	16,956	101,550	36,095	154,600
(-) Accumulated depreciation written out on disposal	0	0	0	0
Closing Balance as at 31-3-2019	52,817	315,521	376,626	744,964
Net Book Value as at 31-03-2018	245,079	362,896	72,191	680,165
Net Book Value as at 31-3-2019	315,013	307,631	36,096	658,739

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>2017/18</u>	<u>2018/19</u>
Opening Balance as at 1-4-2018 b/fwd	201,734	296,853
(+) Receipts	3,962,041	4,635,882
(-) Payments	-3,866,922	-3,983,320
(=) Closing Balance as at 31-3-2019 c/fwd	296,853	949,415
Balance on Statement as at 31-3-2019	315,115	1,002,789
Less: Unpresented Payments	-23,457	-53,393
Add: Unpresented Receipts	5,196	19
Closing Balance as at 31-3-2019 c/fwd	296,853	949,415

13 Aged Debtor profile is currently as follows:

Debt period	Amount	Number of Debtors
<=30 days	13,436	3
>30 days and <=60 days	0	0
>60 days and <=90 days	0	0
>90 days (See Below)	0	0
Total Trade Debtors	13,436	3
>90 days	Amount	Inv.Date Originator



From: 01 April 2018
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Note Notes to the Accounts

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

		Estimated Completion	Originator
EA0001	50	30.04.19	Finance
RKI001	505	On going	Ops Manager
RNCC001	1,318	On going	Project Engineer
RNW0001	1,045	On going	Project Engineer
	<u>2,918</u>		

15 Term Deposits are currently as follows:

Financial Institution	Capital	Investment Date	Maturity Date	Interest Rate
Natwest Bank plc	500,000	26/10/2018	28/10/2019	0.88%
	<u>500,000</u>			

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 16 Ratepayers that have not paid their drainage rates for 2018/19, as compared to 12 Ratepayers this time last year. Summarised transactions for Drainage Rates and Special Levies during the year are as follows:

	2017/18	2018/19
Arrears b/fwd	66	200
Drainage Ratepayers	269,884	277,986
Special Levies for the year	621,766	640,426
Payments Received	-890,436	-917,943
Annual Value Decrease	-1,669	-1,338
Annual Value Increase	1,238	1,112
New Assessments	430	226
Irrecoverables and write offs	-341	-282
Summons Collection Costs	375	525
Settlement Discount	-1,143	-1,263
Sundry adjustments	30	377
Arrears c/fwd	<u>200</u>	<u>25</u>

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:

	2017/18	2018/19
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	7,177
SCH11: Sutton Ochre Improvement (100%)	0	0
SCH19: Damgate Marshes (100%)	69	69
SCH65: Halvergate Marshes Water Level Management Plan	23,013	168,318
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%)	46,400	0
SCH45: Hickling (100%)	26,505	26,505
SCH06: Stubb Mill Pump Replacement (45%)	4,185	4,185
SCH12: Muckfleet Survey & Options Appraisal	0	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
SCH33: Tonnage Bridge Pumping Station Auto Weedscreen	-1	-1
SCH34: Eel Monitoring at Halvergate and Somerton	0	0



From: 01 April 2018
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Note Notes to the Accounts

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	43,699	16,714
SCH69: Stokesby PS Bypass FCERM7 Study	60,725	12,186
SCH70: Tunstall PS Bypass FCERM7 Study	55,124	943
SCH71: Broads Culvert Surveys	18,055	18,055
SCH72: Horsey Boat Dyke Culvert	465,821	17,333
SCH73: Muckfleet Bank Improvements	0	0
SCH74: Martham Boat Dyke Culvert Study	0	35,578
SCH75: Martham Boat Dyke Culvert Replacement	0	186,136
	786,884	529,721

Capital Grant Due:

SCH73 Muckfleet (Received April 2019)	59,988
Total Grant Due	59,988

	£
Grant Reserve at 01.04.18	786,885
Add Grants Received	1,680,756
Add Grant Due: SCH73	59,988
Less Grant Applied	-1,997,908
Grant Reserve at 31.03.19	529,721

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:

	<u>2017/18</u>	<u>2018/19</u>
Opening Balance, as at 1-4-2018 b/fwd	1,103,690	1,121,034
Net Surplus/(Deficit) for the year	17,344	-49,639
Net transfer (to)/from Development Reserve	0	23,591
Net transfer (to)/from Capital Works Reserve	0	0
Revaluation Reserve adjustment	0	0
Closing Balance, as at 31-3-2019 c/fwd	1,121,034	1,094,986

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:

	<u>2017/18</u>	<u>Tfr from Gen. Reserve</u>	<u>Tfr to Gen. Reserve</u>	<u>2018/19</u>
Muckfleet and South Flegg (Former Sub District)	96,293	-23,591	0	72,702
Middle Bure (Former Sub District)	4,458	0	0	4,458
	100,751	-23,591	0	77,160

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

From: 01 April 2018
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Note Notes to the Accounts

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:

	2017/18	Tfr from Gen. Reserve	Tfr to Gen. Reserve	2018/19
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	0	13,000
Pumping Station Flap (up to 3)	12,000	0	0	12,000
Pumping Station Seals (up to 6)	36,000	0	0	36,000
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	0	0	108,600

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

	<u>2018/19</u>
Opening Balance, as at 1-4-2018 b/fwd	114,380
Less:	
Pumping Station Depreciation	-36,095
Closing Balance, as at 31-3-2019 c/fwd	<u>78,285</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 2019.

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 £2,429,000 as at 31 March 2019 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 24 January 2019.

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 £378,745.87 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 £1,163.26 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 2018.

(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 £3,500.00 Chairman's Allowance and £0.00 travelling expenses.

(v) The Board has paid B G Goose & Partners a sum of £0.00 for undertaking tractor & flail work during the reporting period. The Board's Operations Manager is a partner of this business.

(vi) The Board has paid Ben Goose (BJ Goose Digger Hire Ltd) £85,168.20 during the reporting period for undertaking excavation and basket cutting work. The Board's Operations Manager is related to Ben Goose.

(vii) The Board has paid £2,091.54 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 Auxiliary Pumping Station Kiosk. This amount is for rent August 2017 - July

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Note **Notes to the Accounts**

2018 & August 2018 - July 2019. A further £418.26 has been paid for electricity. The Board member Mr J Chapman is a Director in this company.

- (viii) The Board has paid £173.00 for renting land at Horsey Pumping Station. The Board member, Mr Buxton of Horsey Estates, owns this land.
- (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 31-3-2019.

P J CAMAMILE MA FCIS
CHIEF EXECUTIVE

S JEFFREY BSc (Hons) FCCA
FINANCE & RATING MANAGER

Annual Governance and Accountability Return 2018/19 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:
 - 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 2018/19

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 2019**.
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):
 - the Annual Governance and Accountability Return Sections 1 and 2, together with
 - a bank reconciliation as at 31 March 2019
 - 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 2018/19

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 review and is able to give an opinion on the limited assurance review, 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 2019 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 2018/19**, approved and signed, page 4
- **Section 2 - Accounting Statements 2018/19**, approved and signed, page 5

Not later than 30 September 2019 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 & 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 2018/19

- 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 (i.e. no empty highlighted boxes), 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 Annual Governance and Accountability Return 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 prior to approving the annual governance statement and before approving 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).
- 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 2018) equals the balance brought forward in the current year (Box 1 of 2019).
- 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 2019**.

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', is an explanation provided?		
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 provided?		
	Has the bank reconciliation as at 31 March 2019 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 2018/19

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 2019.

The internal audit for 2018/19 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.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.			✓
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			✓
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.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic and year-end bank account reconciliations were properly carried out.			✓
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.	✓		
K. IF the authority certified itself as exempt from a limited assurance review in 2017/18, it met the exemption criteria and correctly declared itself exempt. (<i>"Not Covered" should only be ticked where the authority had a limited assurance review of its 2017/18 AGAR</i>)			
L. During summer 2018 this authority has correctly provided the proper opportunity for the exercise of public rights in accordance with the requirements of the Accounts and Audit Regulations.			Not applicable ✓
M. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable

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

18/04/19 - 25/03/19 - 18/04/19

Name of person who carried out the internal audit

Kathy Woodward INTERNAL AUDITOR

Signature of person who carried out the internal audit

K Woodward

Date

29/04/19

*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 2018/19

We acknowledge as the members of:

BROADS (2004) 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 2019, 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	<i>has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i>
			✓	

*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 should 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

Section 2 – Accounting Statements 2018/19 for

BROMS (2006) INTERNAL DRAINAGE BOARD

	Year ending		Notes and guidance
	31 March 2018 £	31 March 2019 £	
1. Balances brought forward	1,591,320	1,857,312	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	891,643	918,412	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	1,833,558	2,218,354	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	834,743	993,597	Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and employment expenses.
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	1,162,466	2,524,630	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	1,857,312	1,475,851	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	1,846,853	1,449,415	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	680,165	658,739	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 2019 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. Lamenite

Date

25/04/19

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

[Signature]

as recorded in minute reference:

[Signature]

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

[Signature]

Section 3 – External Auditor Report and Certificate 2018/19

In respect of

BLOMS (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 2019; 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 2018/19

(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 2018/19

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 2019.

*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)

Annual Governance and Accountability Return 2018/19

Annual Internal Audit Report 2018/19 – additional sheet

Following on from three years of Internal Audits providing substantial assurance on the level of controls identified for:

Broads (2006) Internal Draining Board

The Internal Auditor agreed with the Management to rotate the frequency of the standard internal control objective audits and include additional governance related audits.

The audit areas not covered in 2018/19 were:

D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.

F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT was appropriately accounted for.

I. Periodic and year-end bank account reconciliations were properly carried out.

These audits were previously covered in the 2017/18 audit and will be included within the 2019/20 audit.

Additional internal control objectives audited during the 2018/19 audit were:

- *GDPR – robustness of the policy and procedural documents, and adequacy of training provided to staff and members.*
- *Board Members' declarations of interest – review of the process for members declaring interests.*
- *Write-offs – review of the process for the write-off of debts.*
- *Succession Planning – review of the succession planning process.*

Broads (2006) IDB

Schedule of Paid Accounts

Payment Date From : 01/01/2019

Payment Date To : 31/03/2019

<u>Account ID</u>	<u>Name</u>	<u>Details</u>	<u>Amount Paid This Period</u>
AC0002	Acle Garden Machinery Centre	Strimmer parts/Chainsaw Boots &	83.98
AG0001	Agroco Trailers	Trailers	5,299.20
AN0005	Anglian Plant Ltd	Plant Hire	505.20
AN0120	Anglia Farmers Ltd	Electricity/Materials	59,298.12
BA0006	A J BARHAM LTD	Suppl telegraph poles	3,777.60
BA0201	Banham Farms Ltd	Materials	56,027.40
BI0003	Carl Bird Ltd	Plant Hire	822.12
BR0004	Broadland Environmental Services	Capital Works Martham (Grant	705,076.20
BR0005	Britannia Safety & Training	Training	1,314.00
BT0001	BT Payment Services	Telephone/Broadband	1,495.25
BU0002	Burlington Uniforms Ltd	Corporate Clothing	1,346.40
CA0002	Cavell & Lind Ltd	Occupational Health	112.20
CA0003	J & J Carter	Eco Dam Barriers	18,978.00
CA0004	Carl Dawson Direct	IBC Tank	50.00
CI0001	City Electrical Factors	Spares & Repairs	3,160.00
CL0002	C & L Waste Oil Collection Ltd	Collection & disposal of waste	384.00
CO0001	Conservation Works Ltd	Fencing	30,434.31
CO0003	SJ Cobbold	Digger Operators	29,394.00
CU0001	A & W Cushion Ltd	Materials	921.60
DI0005	DIY Tool Hire Ltd	DIY Tool Hire	633.75
EA0002	East Suffolk IDB	Rechargeable Works	120.92
EA0004	Easton & Otley College	Chainsaw Training	450.00
EE0001	EE	Telephone	32.37
EO0550	E.On UK PLC	Electricity	1,016.91
FL0003	Floating Pontoon Hire	Floating Pontoon Hire	1,603.80
GA0001	Garic Ltd	Accommodation Martham Depot	13,022.21
GO0742	B J Goose Digger Hire Ltd	Drain Maintenance/Labour Capital	13,084.80
GR0002	John Grose Group Ltd	AF66 LRX Service/Repairs	539.96
GS0001	G & S Stores Ltd	Small Tools	317.68
GYBC01	Great Yarmouth Borough Council	Rates	475.00
HA0001	M P Harris	Pump Maintenance	8,337.96
HA0005	Jeremy Halls	Surveys/monitoring	1,652.10
HA0007	Hayward United Farmer Ltd	Repairs/Maintenance	6.24
HO0001	Horsey Estate	Rent	173.00
HU0001	Hubble	Small Tools	190.17
IN0002	Independent Lifting Services	Hardware	12.79
IN0950	Inland Revenue	Paye & NIC	28,507.03
JKH001	J.K.H Drainage Units Ltd	Groundwork	145.20
KA0001	K & A Cars	Repairs, Servicing & Recovery	316.20
KI1105	Kings Lynn IDB	Rechargeable Work	205.00
LA0002	Mervyn Lambert	Plant Service/Small Plant Hire	5,678.68
LA0003	Mr K Langdon	Water Vole Surveys	757.80

Broads (2006) IDB

Schedule of Paid Accounts

Payment Date From : 01/01/2019

Payment Date To : 31/03/2019

<u>Account ID</u>	<u>Name</u>	<u>Details</u>	<u>Amount Paid This Period</u>
LU1290	Ludham Garage Ltd	Plant and Truck Repair & Service	472.20
MA0008	Maverick Engineering Ltd	Fish pass deflector plates	66.00
MHE001	MHE Consulting Ltd	Surveys	1,992.00
MI0002	MIG Anglia Ltd	Welding Equipment	45.60
NA0001	Natural England	Professional Advice Service	396.00
NI1450	Nicholsons	Hardware/Fuel	3,428.11
NO0002	Norfolk County Council	Mink Control	384.00
NO0009	Norwich Instrument Services Ltd	Calibration	127.56
NO1470	Norfolk Pension Fund	Pension Contributions	24,996.33
NO1475	Norfolk Rivers IDB	Rechargeable Work	2,755.70
OHES01	OHES Environmental	Somerton WLMP Review	1,188.00
OTT001	OTT Hydromet Ltd	Capital Works	6,992.41
PA0003	Parker Hydraulics and Pneumatics	Small Tools	199.70
PA0004	Palmer Building (East Anglia) Ltd	Kitchen Martham Office	3,839.00
PE0001	Peoplesafe	Lone Worker Unit	172.80
PI0001	Piper Rosewarne Aquatic	Capital Works	4,007.10
PU0001	Pulsar Process Measurement Ltd	Pulsar Unit/Repairs	1,144.80
RE0002	Reedman Services Ltd	Dipper Arm Extension	225.00
RE0004	Rexel UK Ltd	Telemetry Upgrade	3,292.00
RO0002	Rollesby Primary School	Childcare Vouchers	558.00
SA0002	Saga Crown Pallets Ltd	Pallets	156.00
SE0001	Selwood Ltd	Purchase 2 Pumps/Small Plant	54,665.01
SH0003	Sheila Smith	Childcare costs	384.00
TH0003	Robert Thain	Maintenance Works	4,514.90
TO0002	Top Tags ID Systems	Protective Clothing	117.84
TO0003	Towergate	Insurance	44.80
TY0001	Tyre Contract Services	Tyres and Repairs	450.00
VO0001	Vodafone	Mobile Phones	1,064.35
WA0001	Water Management Alliance	Rechargeable Work	61,502.48
WA0003	Watson Fuels	Gas Oil	6,780.95
WA0004	Watson Fuelcards D/D	Fuel	4,696.30
WA0005	Wasp Supplies Ltd	Small Tools	224.90
WA0006	AP Wakeham Hire Ltd	Plant Hire	20,199.60
WH0001	Charles Wharton & Partners	Pump Attendant	1,163.26
WI0002	Wildlife Conservation Partnership	Barn Owl Recovery	2,000.40
WI0003	Witham Oil and Paint (Lowestoft)	Oil/Parts	796.88
YA0001	Yarmouth Rewinds Ltd	Breydon Pumping Control	7,722.57

Please note that the amounts shown above include Vat £1,218,525.70

**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)
<p>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)</p>	<p>(1a) Reduction in, or insufficient finance, grant and income</p> <p>(1b) EA may cease to pay highland water contributions to IDBs</p> <p>(1c) Possibility of IDBs having to adhere to water</p>	<p>Erosion of Board's capital and general reserves</p> <p>Reduction in FCERM service the Board is able to provide</p> <p>Unable to replace assets as scheduled in asset management plan</p> <p>Potential prohibitive financial impact</p>	<p>3</p>	<p>3</p>	<p>High 9 →</p>	<p>Explore alternative funding streams</p> <p>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</p> <p>It is understood that the requirement for licencing only applies to the transfer of water from main river to</p>

**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
	(1g) Increased risk of damage to integrity of flood defence banks and watercourse banks in times of drought due to increased possibility of fire.	Damage to drainage infrastructure, reducing the Board's ability to carry out its statutory function.	2	2	4 →	https://www.wlma.org.uk/uploads/WMA_Drought_Policy.pdf
	(1h) Access to skills and core competencies is reduced	Potential to limit delivery of a quality service and thereby weaken confidence of stakeholders in the IDB's capabilities	1	3	Medium 3 ↓	Board is an equal member of the WMA CMC, which strengthens the organisation and assures access to appropriate skills/competencies. Board is kept updated via member representation at CMC meetings Extensive staff training is

**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)
						<p>recorded and documented</p> <p>Effective management, Employee handbook and compliant disciplinary and grievance procedures</p> <p>Key man insurance is in place for appropriate personnel</p> <p>Succession planning</p>
	(1i) Damage caused to third party property or individuals, as a result of carrying out works	<p>Compensation claims made against the Board</p> <p>Loss of confidence in the Board's capabilities</p>	2	2	Medium 4 ↓	<p>Documented Staff training and Employee handbook in place to limit risk</p> <p>Internal controls provide for segregation of duties</p> <p>Use of approved suppliers</p> <p>Insurance, Financial Regulations, Health & Safety Policy, risk assessments and safe systems of work all in place</p> <p>ISO9001 accredited with external audit of QA systems Complaints register</p>
	(1j) Unable to respond to a major incident, due to lack of resources	Low – the IDB is not a first line responder	1	2	Low 2 →	<p>Additional resource in post and shared across WMA Eastern Boards</p> <p>Resources backed up by volunteers and equipment</p>

**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)
						Board is a member of the Local Resilience Forum. Board's emergency plan integrates with County emergency plan
	(1k) Claims and/or bad publicity against IDB in the event of failure to provide a 24 hour/365 day emergency response for the community	Loss of public confidence in IDB Potentially damaging to IDB's relationship with other RMAs	1	2	Low 2 →	As a WMA member Board there is access to support from other member Boards and the WMA Staffing Plan and Duty Rota Emergency workforce and volunteers available Procedures for managing the media are set out in the Board's Reserved Matters
	(1l) Public do not know who to contact in an emergency	Delayed response	1	2	Low 2 →	Contact information on website: http://www.wlma.org.uk/broads-idb/contact-us/ and in telephone directory Duty Officer emergency telephone line LRF/LLFA have contact details
	(1m) Loss or damage of assets through pilferage, theft or neglect	Reduces IDB capability of fulfilling its statutory function	2	2	Medium 4 ↓	Asset management plan and maintenance programmes in place Regular stock control checks and current inventory of

**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)
		Cost implications for replacement, even with insurance				assets Insurance, including annual engineering inspection
	(1n) Loss of income through error or fraud	Cost implication for external assistance that may be required to recover monies May need to implement further training and/or disciplinary procedure	1	2	Low 2 ↓	Board approved Financial Regulations, Anti-Fraud/Corruption Policy, Whistleblowing Policy Internal controls and segregation of duties Internal and external audit Insurance
	(1o) Failure to comply with all current U.K. and E.U. legislation/regulation and/or generally accepted accountancy practice	IDB would incur penalties/fines	1	3	Medium 3 →	Employ competent staff through WMA. Training for staff and Board members Board approves Financial Accounts Internal audit Engage HR, Legal and Health and Safety specialists as and when required
	(1p) Operations works constrained by the Water Framework	IDB could incur penalties/fines IDB unable to	2	3	High 6 →	Work with EA, NE and voluntary sector orgs to meet WFD requirements. Agree interpretation of

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	<p>Directive legislation and Habitat Regulations Assessments</p> <p>(1q) Onus of proof sits with IDBs</p>	<p>fulfil its statutory function</p>				<p>Habitat Regulations Assessments with NE.</p> <p>SMO regularly updated to remain WFD compliant</p> <p>Regular SMO update training for employees</p> <p>Ensure affected landowners are aware of agreed water levels.</p> <p>Pursue funding from all available sources.</p>
<p>To become the delivery partner of choice for the Lead Local Flood Authority (LLFA) and Environment Agency (EA) within the Board's hydrological sub catchment</p>	<p>(2a) LLFA and/or EA use contractors to carry out the work in areas outside the Internal Drainage District (IDD) and on Main Rivers/Tidal Defences both in and outside the IDD</p> <p>(2b) LLFA and EA take over the functions of the IDB</p>	<p>Would reduce the control the IDB has over quality of works undertaken, and if of a lower standard could affect the IDB's ability to fulfil its statutory function in the IDD</p> <p>If the LLFA/EA takes over the functions of the IDB, the IDB would cease to exist</p>	<p>1</p>	<p>3</p>	<p>Medium 3 ↓</p>	<p>Build and maintain trust and understanding with LLFA, EA and DEFRA</p> <p>Regular liaison meetings with EA</p> <p>Take on works where possible to demonstrate professionalism and VFM</p> <p>Monitor performance and review governance arrangements</p> <p>Availability of Public Sector Cooperation Agreement (PSCA)</p> <p>Back office functions are spread across the WMA Member Boards to reduce</p>

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						costs, strengthen organisation and increase influence Member of ADA Promote the IDB through the media
	(2c) Unable to take on the extra work due to lack of resources	Could reduce LLFA/EA confidence in the IDB's ability to deliver	2	2	Medium 4 ↓	Explore new funding sources locally with EA, LLFA and others Arrangement with WMA Member Boards for support Introduction of new management structure for WMA (Eastern) Boards Additional Resource in post and shared across other WMA (Eastern) Boards to increase capacity and capability
To enable and facilitate land use for residential, commercial, recreational and environmental purposes by guiding and regulating activities, which have the potential to increase flood risk	(3a) Planning Authorities ignore advice provided by Board, which leads to increased flood risk (3b) Potential for SUDs to be	Potential for increased flood risk Lost income from SWDCs	2	3	High 6 ↑	Planning/Enforcement is undertaken by the Board's Flood and Water Officers and issues are raised at Board meetings. Officers' comments on planning applications are available on Local Authority website.

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	<p>managed by private companies, who may fail in their responsibility to maintain them in the long term</p>	<p>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>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>
<p>To nurture, enhance and maintain the natural habitats and species, which exist in and alongside watercourses, wherever practical to ensure there is no net loss of biodiversity</p>	<p>(4a) Non-delivery/ non compliance of Biodiversity Action Plan (BAP)</p> <p>(4b) Implementation of BAP leads to increased flood risk and increased maintenance costs</p>	<p>Board does not meet its environmental targets. Potential to incur penalties/fines</p> <p>Failure to balance environmental needs with management of flood risk</p>	<p>2</p>	<p>2</p>	<p>Medium 4 ↓</p>	<p>BAP approved by Board and submitted to DEFRA and EA</p> <p>Work to WFD compliant SMO</p> <p>Prioritise each watercourse according to flood risk, based on criterion agreed by the Board to identify opportunities for increasing environmental performance in lower priority infrastructure</p> <p>Prepare a programme of environmental survey work in</p>

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	(4c) Increased levels of non-native species adversely affecting BAP delivery eg killer shrimp.	Failure to successfully control/eradicate invasive species				<p>and alongside Board watercourses</p> <p>Officers monitor and report environmental performance to Board</p> <p>Staff awareness training</p> <p>ISO 14001 accreditation and external audit of QA systems</p> <p>Actions monitored by EA, NE, Police, SWT and local population</p> <p>Complaints Register</p> <p>Adhere to risk assessment and protocol for management of works where non-native species are present</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.

Distributed to: Broads (2006) IDB Members

Alston H J
Baugh L E
Bird M
Burton J
Buxton R
Cator H G
Chapman J W
Coleman M Mrs
Coplestone J K Mrs
Daniels S G
Fairhead M Ms
Fitch-Tillett A M Mrs
Galer N
Gay G D
Grove-Jones P Mrs
Harris M
Hart K
Lawn B
Nurden G
O'Neill F
Pearce N
Price R C
Rice P
Robinson I
Roll D
Sharman F
Smart M
Stevens R
Strudwick T P
Tallowin J G
Tapp V
Thirtle H
Walker L Mrs
Ward D C
Wharton E
Wright S D

Officers

Bloomfield G
Brown G
Camamile P J
George P
Goose A
Jeffrey Miss S
Jones T
Laburn Ms C
Philpot M