



East Suffolk
Drainage Board

**STATEMENT OF ACCOUNTS
FOR THE YEAR ENDING
31 MARCH 2019**

Kettlewell House
Austin Fields Industrial Estate
Kings Lynn
Norfolk
PE30 1PH

From: 01 April 2018
To: 31 March 2019

Period: 12
Year Ending: 31 March 2019

NOTE ACCOUNTING POLICIES

1 FINANCIAL REPORTING STANDARDS, REGULATION AND GUIDANCE

- (i) The Board has not elected to prepare a full Statement of Accounts required by larger public bodies (Category 1 Authorities), as provided for in the Local Audit and Accountability Act 2014.
- (ii) The Board has completed this Statement of Accounts in accordance with Regulation 11 of the Accounts and Audit Regulations 2015, which all Category 2 Authorities are required to do. The Board is a Category 2 Authority.
- (iii) The Annual Return has been prepared in accordance with proper practices that are set out in Sections 1 and 2 of the Guidance published by the Association of Drainage Authorities in 2019. This Statement of Accounts therefore includes the Accounting Statement reported on the Annual Return, which has been reconciled to the Income and Expenditure Account and Balance Sheet stated herein.

2 ACCOUNTING CONCEPTS

These Accounts have been prepared in accordance with the following accounting concepts:

Going Concern
Prudence
Accruals

3 FIXED ASSETS

- (i) Fixed Assets are recognised as expenditure on the acquisition, creation or enhancement of fixed assets. Assets with estimated useful economic lives in excess of one year and a value of £5,000 or above are capitalised on an accruals basis in the Accounts.
- (ii) All fixed Assets are valued on the following basis:

Land and buildings are included in the balance sheet at lower of net current replacement cost and net realisable value, net of accumulated depreciation. Net current replacement cost is assessed as:

Non-specialised operational properties - existing use value

Specialised operational properties - depreciated replacement cost

Vehicles, plant and equipment are included at cost less depreciation
- (iii) Disposals are written off at cost less depreciation. Any surplus/deficit arising is charged/credited to Exceptional Items in the Income and Expenditure Account.
- (iv) Depreciation has been provided for using the straight line method.
- (v) The useful lives of the various assets held on the Fixed Asset Register are as follows:

Aldeburgh Estuary Wall Defences: 30 years
Land: not depreciated
Buildings: 20 years

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NOTE	ACCOUNTING POLICIES
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4 STOCKS AND WORK IN PROGRESS

Stocks and work in progress are valued at the lower of cost or net realisable value.

5 GOVERNMENT GRANTS AND SUBSIDIES

Government grants and contributions have been credited to the Income and Expenditure Account on an accruals basis. This is adjusted on the AGAR in accordance with proper practices as per the Practitioners Guide 2019, on a cash receipt basis.

6 TAXATION

Drainage Boards are exempt from Income, Corporation and Capital Gains Taxes. Value Added Tax is included in the Income and Expenditure Account only to the extent that it is irrecoverable.

7 EXCEPTIONAL ITEMS, EXTRAORDINARY ITEMS AND PRIOR YEAR ADJUSTMENTS

- (i) There are no material exceptional or extraordinary items to disclose in the Accounts.
- (ii) Profits or losses on the disposal of fixed assets are shown separately on the face of the Income and Expenditure Account prior to the Operating Net Surplus/(Deficit).

8 INCOME RECOGNITION

Income is recognised at the time of invoicing. In the case of Drainage Rates this is on the 1st April annually.

9 RESERVES

The Board holds the following Reserves, the adequacy of which are reviewed by the Board annually. The Board has 6 sub districts and each one has its own General Reserve, Capital Reserve and Development Reserve:

- (i) **General Reserves**
The Association of Drainage Authorities guidance recommends that the General Reserve held by the Board is maintained at between 3 and 12 months Net Revenue Expenditure (NRE). The smaller the authority the closer the figure should be to 12 months NRE. In practice, any authority with a NRE of £200,000 should plan on 3 months equivalent General Reserve. The year end surplus/(deficit) for each Sub District is taken to the General Reserve.
- (ii) **Capital Reserves**
The purpose of this Reserve is to reduce the impact on drainage rates as and when pumping plant and gravity sluices are refurbished or improved, in accordance with the Pumping Station Refurbishment Programme and Capital Works Programme.
- (iii) **Development Reserves**
Development contributions and commuted sums that have been collected net of the expenditure incurred in collecting this income are usually held in a Development Reserve, and can be used to part fund future capital improvement work and any additional maintenance liabilities that the Board may agree to take on arising from such developments.

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NOTE	INCOME AND EXPENDITURE ACCOUNT	ACTUAL 2017/18 £	ACTUAL 2018/19 £	BUDGET 2018/19 £	VARIANCE £
<u>INCOME</u>					
1	Drainage Rates	276,528	267,213	267,213	0
2	Special Levies issued by the Board	169,159	184,624	184,624	0
3	Grants Applied	56,179	30,602	0	30,602
4	Highland Water Contributions	118,074	94,919	93,429	1,490
5	Income from Rechargeable Works	450,239	432,395	0	432,395
6	Other Income	188,353	310,214	286,866	23,348
Total Income		£1,258,533	£1,319,966	£832,132	£487,834
<u>EXPENDITURE</u>					
7	Capital Works	56,983	29,798	0	-29,798
8	Environment Agency Precept	82,991	86,310	86,310	0
9	Maintenance Works	446,495	592,317	635,051	42,734
10	Administration Charges	70,820	132,819	126,814	-6,005
11	Cost of Rechargeable Works	432,122	423,587	0	-423,587
12	Development Expenditure	0	12,062	0	-12,062
Total Expenditure		£1,089,410	£1,276,893	£848,175	-£428,718
Profit/(Loss) on disposal of Fixed Assets		0	0	0	0
Net Surplus/(Deficit) for the Year		£169,123	£43,073	-£16,043	£59,116

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NOTE BALANCE SHEET AS AT 31-3-2019		2017/18 £	MOVEMENT £	2018/19 £
13	Fixed Assets			
	Land and Buildings	143,625	-15,958	127,667
	Estuary Walls	737,437	-116,459	620,978
	Shared Consortium Assets	0	0	0
		881,062	-132,417	748,645
	Current Assets			
14	Cash at Bank and in Hand	198,536	221,031	419,567
15	Short term Investments	3,000,000	0	3,000,000
16	Debtors and Prepayments	158,984	41,036	200,021
		3,357,520	262,067	3,619,588
	Current Liabilities			
17	Creditors and Receipts in Advance	71,271	188,855	260,126
18	Loans Repayable within the next 12 months	82,426	2,613	85,039
		153,697	191,468	345,165
	Net Current Assets	3,203,823	70,599	3,274,422
	Less Long Term Liabilities			
18	Long Term Borrowing	3,060,231	-85,039	2,975,192
		3,060,231	-85,039	2,975,192
	Net Assets	£1,024,654	£23,221	£1,047,875
	Reserves			
19	General Reserves	172,274	-66,152	106,122
20	Grants Reserve	76,436	-19,852	56,584
19	Development Reserve	32,077	45,568	77,645
19	Capital Reserves	743,867	63,658	807,525
		1,024,654	23,221	1,047,875
	Reserves	£1,024,654	£23,221	£1,047,875

P J CAMAMILE MA FCIS
CHIEF EXECUTIVE

S JEFFREY BSc (Hons) FCCA
FINANCE & RATING MANAGER

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INCOME AND EXPENDITURE ACCOUNT	<u>RIVER DEBEN (PUMPED)</u>		<u>LOWER ALDE (PUMPED)</u>		<u>AHB (PUMPED)</u>		<u>BLYTH (PUMPED)</u>		BUDGET	<u>GRAVITY</u>		<u>ALDE (TIDAL GRAVITY)</u>		BUDGET	TOTAL ACTUAL
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL		BUDGET	ACTUAL	BUDGET	ACTUAL		
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
INCOME															
Drainage Rates	33,444	33,444	163,946	163,946	10,938	10,938	8,902	8,902	24,771	24,771		25,212	25,212	267,213	267,213
Special Levies issued by the Board	29,515	29,515	26,217	26,217	0	0	144	144	109,016	109,016		19,732	19,732	184,624	184,624
Grants Applied	0	3,883	0	26,719	0	0	0	0	0	0	0	0	0	0	30,602
Highland Water Contributions	25,325	25,325	47,521	47,521	0	1,490	12,340	12,340	8,243	8,243	0	0	0	93,429	94,919
Income from Rechargeable Works	0	85,630	0	76,514	0	0	0	0	0	270,251	0	0	0	0	432,395
Surface Water Development Contributions	0	0	15,000	0	0	0	0	0	35,000	80,412	0	0	0	50,000	80,412
Other Income	82,903	78,522	100,668	94,382	23,687	21,730	17,765	16,396	11,843	18,771	0	0	0	236,866	229,802
Total Income	£171,187	£256,319	£353,352	£435,299	£34,625	£34,158	£39,151	£37,782	£188,873	£511,464	£44,944	£44,944	£832,132	£1,319,966	
EXPENDITURE															
Capital Works	0	3,883	0	25,916	0	0	0	0	0	0	0	0	0	0	29,798
Environment Agency Precept	6,580	6,580	5,784	5,784	965	965	257	257	70,550	70,550	2,174	2,174	86,310	86,310	
Maintenance Works	143,367	138,701	344,470	323,158	26,576	25,828	40,482	28,487	39,922	37,144	40,234	38,999	635,051	592,317	
Administration Charges	15,218	15,938	25,363	26,564	5,073	5,313	2,536	2,656	76,088	79,692	2,536	2,656	126,814	132,819	
Development Expenditure	0	0	0	0	0	0	0	0	0	12,062	0	0	0	12,062	
Cost of Rechargeable Works	0	80,625	0	76,514	0	0	0	0	0	266,448	0	0	0	423,587	
Total Expenditure	£165,165	£245,726	£375,617	£457,936	£32,614	£32,106	£43,275	£31,400	£186,560	£465,896	£44,944	£43,829	£848,175	£1,276,893	
Profit/(Loss) on disposal of Fixed Assets	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Surplus/(Deficit) for the Year	£6,022	£10,592	-£22,265	-£22,637	£2,011	£2,052	-£4,124	£6,382	£2,313	£45,568	£0	£1,115	-£16,043	£43,073	

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STATEMENT OF MOVEMENT ON RESERVES	RIVER DEBEN (PUMPED)		LOWER ALDE (PUMPED)		AHB (PUMPED)		BLYTH (PUMPED)		BUDGET	GRAVITY		ALDE (TIDAL GRAVITY)		BUDGET	TOTAL
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL		BUDGET	ACTUAL	BUDGET	ACTUAL		
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£

GENERAL RESERVES

Opening Balances as 1-4-2018	24,259	114,719	31,283	42,470	5,053	12,104	7,211	8,749	61,385	-5,768	0	0	129,191	172,274
Net Surplus/(Deficit) for the Year	6,022	10,592	-22,265	-22,637	2,011	2,052	-4,124	6,382	2,313	45,568	0	1,115	-16,043	43,073
Transfers (to)/from Development Reserve	0	0	0	0	0	0	0	0	0	-45,568	0	0	0	-45,568
Transfers (to)/from Capital Reserve	-6,022	-10,592	62,499	0	-2,011	0	4,124	-6,382	0	-45,568	0	-1,115	58,590	-63,658

Closing Balances as at 31-3-2019	£24,259	£114,719	£71,517	£19,833	£5,053	£14,156	£7,211	£8,749	£63,698	-£51,336	£0	£0	£171,738	£106,122
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CAPITAL RESERVES

Opening Balances as at 1-4-2018	303,785	218,377	347,724	308,655	53,855	44,085	35,955	38,843	96,626	133,906	0	0	837,945	743,867
Transfers (to)/from General Reserve	6,022	10,592	-62,499	0	2,011	0	-4,124	6,382	0	45,568	0	1,115	-58,590	63,658

Closing Balances as at 31-3-2019	£309,807	£228,969	£285,225	£308,655	£55,866	£44,085	£31,831	£45,225	£96,626	£179,475	£0	£1,115	£779,355	£807,525
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DEVELOPMENT RESERVES

Opening Balances as at 1-4-2018	0	0	0	0	0	0	0	0	0	32,077	0	0	0	32,077
Transfers (to)/from General Reserve	0	0	0	0	0	0	0	0	0	45,568	0	0	0	45,568

Closing Balances as at 31-3-2019	£0	£0	£0	£0	£0	£0	£0	£0	£0	£77,645	£0	£0	£0	£77,645
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OUR ID	NAME	ACTUAL 2017/18	ACTUAL 2018/19	BUDGET 2018/19	VARIANCE
<u>DRAINS MAINTENANCE</u>					
<u>SD1: River Deben (Tidal Pumped) Sub District</u>					
DRN179P0101/4/5	King's Fleet	7,190	17,868	1,800	-16,068
DRN179P0102	Laurel Farm Delph	4,550	0	600	600
DRN179P0103	Gulpher	0	5,926	1,200	-4,726
DRN179P0201	Falkenham Delph	1,658	1,265	4,000	2,735
DRN179P0204	Falkenham Marsh Drain	0	3,735	1,800	-1,935
DRN179P0202	Kirton Drain	0	0	0	0
DRN179P0205	King's Fleet Weir Drain	1,655	0	1,200	1,200
DRN178P0301/3	Ramsholt Marsh	0	0	0	0
DRN178P0101/4	Queen's Fleet	8,113	0	2,500	2,500
DRN178P0201	Bawdsey Marsh	0	0	0	0
Contingency	Spraying	0	0	500	500
		£23,166	£28,794	£13,600	-£15,194
<u>SD2: Lower Alde (Tidal Pumped) Sub District</u>					
DRN172P0101	Iken Marsh Drain	0	9,225	2,500	-6,725
DRN171P0101	Ferry Farm Drain	2,305	0	0	0
DRN171P0201	Sudbourne Delph	8,726	5,890	4,860	-1,030
DRN171P0202	Church Farm Drain	0	5,890	2,300	-3,590
DRN171P0201	Oxx Lead Drain	0	0	0	0
DRN170P0101	Gedgrave Drain (North)	0	4,125	2,500	-1,625
DRN170P0201	Gedgrave Drain (South)	0	4,125	0	-4,125
DRN168P0101	Chillesford Drain	0	3,275	2,000	-1,275
DRN167P0101	Butley Marsh Drain	12,533	0	0	0
DRN167P0102	Stonebridge Drain	2,307	0	0	0
DRN167P0103	Capel Drain	815	0	0	0
DRN176P0101	Colony Marsh Drain	0	0	2,500	2,500
Contingency	Various	0	0	2,500	2,500
		£26,686	£32,530	£19,160	-£13,370
<u>SD3: AHB (Tidal Pumped) Sub District</u>					
DRN176P0101	Colony Marsh Drain	2,970	0	0	0
DRN177P0101	Un-Named	0	0	0	0
DRN177P0201	Un-Named	0	0	0	0
DRN177P0202	Un-Named	0	0	0	0
DRN177P0301	Un-Named	0	0	0	0
DRN177P0302	Un-Named	0	0	0	0
		£2,970	£0	£0	£0
<u>SD4: Blyth (Tidal Pumped) Sub District</u>					
DRN160P0101	Un-Named	0	0	1,100	1,100
DRN160P0102	Reyden	0	0	2,200	2,200
		£0	£0	£3,300	£3,300
<u>SD5: Gravity Sub District</u>					
DRN162G0101	Blyth, Tidal, Un-Named	4,288	0	0	0
DRN164G0101	Thorpeness 100, Un-Named	0	0	0	0
	Bologney River (if enmained)	0	0	0	0
DRN182G0101/7	Shottisham River, Lower Deben	4,697	0	0	0
DRN180G0101/3	Ramsholt Dock Drain, Lower Deben	0	0	2,160	2,160
	Ringfence for Lower Deben at Ufford	0	0	0	0
	Middle Deben Drain	0	0	0	0
DRN163G0101	Eastbridge Drain, Minsmere	300	0	1,500	1,500
DRN163G0301	Theberton, Minsmere	0	0	2,500	2,500

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DRN163G0401	Un-Named, Minsmere	0	0	0	0
DRN163G0203	Un-Named, Minsmere	0	0	0	0
DRN163G0201	Leiston 1, Minsmere	0	0	2,500	2,500
DRN163G0202	Leiston 2, Minsmere	0	0	1,100	1,100
DRN161G0101	Holton Drain, Blyth	0	0	0	0
DRN163G0501	Un-Named, Minsmere	0	0	0	0
DRN175G0201	Sternfield Drain, FRAT	0	0	0	0
DRN175G0401	Un-Named, Upper Alde	0	0	0	0
DRN175G0501	Bruisyard Hall Drain, Upper Alde	0	0	0	0
DRN175G0301	Blackstock Drain, Upper Alde	0	0	0	0
DRN183G0101/3	River Fynn, Lower Deben	0	0	3,024	3,024
DRN184G0801/3	Framsden Drain, Upper Deben	0	0	0	0
DRN184G0701	Horsefen Drain, Upper Deben	0	0	0	0
DRN184G0601	Moneweden Drain, Upper Deben	0	0	0	0
DRN184G0501	Rendlesham Drain, Upper Deben	0	0	0	0
DRN184G0101/5	Byng Brook, Upper Deben	0	0	4,100	4,100
DRN184G0201	Eyke Marsh Drain, Upper Deben	0	0	0	0
DRN184G0301/3	Loudham Drain, Upper Deben	0	0	0	0
DRN184G0401	Ashe Abbey Drain, Upper Deben	0	0	0	0
DRN190G0101	Wetherden Stream, River Gipping	1,868	3,067	500	-2,567
DRN191G0101/3	Wetherden Stream, River Gipping	0	0	0	0
DRN186G1001	Gipping Stream, River Gipping	799	1,878	0	-1,878
DRN189G0101	Rattlesden River	0	0	0	0
DRN189G0102/3	Golf Course Stream, River Gipping	3,051	3,528	1,350	-2,178
COW	Edgar's Farm Drain, River Gipping	0	0	0	0
DRN186G0901/2	Creeting Drain, River Gipping	1,722	841	900	59
DRN186G0801/6	Badley Stream, River Gipping	4,697	3,786	1,800	-1,986
DRN186G0701/4	Jack's Green Drain, River Gipping	2,160	1,280	500	-780
COW	Needham Market Drain, River Gipping	0	0	0	0
DRN186G0601/5	Coddenham Stream, River Gipping	2,149	1,242	900	-342
DRN186G0301/4	Claydon Marsh Drain, River Gipping	116	788	500	-288
DRN186G0201/3	Claydon Hill Drain, River Gipping	2,007	1,514	900	-614
DRN186G0101	Bramford Marsh Drain, River Gipping	0	505	500	-5
DRN186G0401	Barham Marsh Drain, River Gipping	1,204	1,550	500	-1,050
DRN188G0101/5	River Jordan, River Gipping	2,613	1,801	900	-901
DRN186G0501	Gallows Hill Drain, River Gipping	1,810	2,449	500	-1,949
		£33,484	£24,230	£26,634	£2,404
SD6: Alde (Tidal Gravity) Sub District					
DRN169G0101	Butley Mill River, Lower Alde	0	0	0	0
DRN165G0102	Boyton Marsh Drain, Lower Alde	0	0	0	0
DRN165G0101	Boyton Marsh Delph, Lower Alde	0	0	0	0
DRN175G0101	The Canal, FRAT	0	0	0	0
		£0	£0	£0	£0
DRAINS MAINTENANCE		£86,305	£85,554	£62,694	-£22,860

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<u>PUMPING STATION MAINTENANCE</u>					
<u>SD1: River Deben (Tidal Pumped) Sub District</u>					
PMP178P001	Bawdsey Pumping Station				
	Power	1,795	2,688	6,000	3,312
	Repairs and Maintenance	13,883	1,561	4,000	2,439
	Superintendence	1,000	1,000	1,000	0
	Telemetry	0	112	250	138
		16,678	5,360	11,250	5,890
PMP179P001	King's Fleet Pumping Station				
	Power	2,809	5,508	6,500	992
	Repairs and Maintenance	2,209	2,123	6,000	3,877
	Superintendence (Gratis)	0	0	0	0
	Telemetry	0	112	250	138
		5,018	7,743	12,750	5,007
PMP179P002	Falkenham Pumping Station				
	Power	2,498	3,365	5,500	2,135
	Repairs and Maintenance	884	1,931	6,000	4,069
	Superintendence	1,000	1,000	1,000	0
	Telemetry	0	112	250	138
		4,381	6,407	12,750	6,343
		£26,077	£19,510	£36,750	£17,240
<u>SD2: Lower Alde (Tidal Pumped) Sub District</u>					
PMP167P001	Butley Pumping Station				
	Power	2,216	3,605	5,500	1,895
	Repairs and Maintenance	1,439	2,032	6,000	3,968
	Superintendence	1,000	1,000	1,050	50
	Depreciation	5,319	5,319	5,322	3
	Telemetry	0	112	250	138
		9,975	12,069	18,122	6,053
PMP168P001	Chillesford Pumping Station				
	Power	2,068	5,259	3,000	-2,259
	Repairs and Maintenance	1,279	1,746	6,000	4,254
	Superintendence	1,150	1,150	1,050	-100
	Depreciation	5,319	5,319	5,322	3
	Telemetry	0	112	250	138
		9,817	13,586	15,622	2,036
PMP170P001	Gedgrave Pumping Station				
	Power	1,210	1,426	1,800	374
	Repairs and Maintenance	1,335	10,018	10,000	-18
	Superintendence	1,050	1,050	1,050	0
	Depreciation	5,319	5,319	5,323	4
	Telemetry	0	112	250	138
		8,914	17,925	18,423	498
PMP172P001	Iken Pumping Station				
	Power	2,742	4,451	4,000	-451
	Repairs and Maintenance	2,418	3,362	10,000	6,638
	Superintendence	1,205	1,730	1,050	-680
	Telemetry	0	112	250	138
		6,365	9,655	15,300	5,645

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OUR ID	NAME	ACTUAL 2017/18	ACTUAL 2018/19	BUDGET 2018/19	VARIANCE
PMP171P001	Sudbourne Pumping Station				
	Power	3,845	3,603	6,000	2,397
	Repairs and Maintenance	2,222	2,529	10,000	7,471
	Superintendence	1,050	1,050	1,050	0
	Telemetry	0	112	250	138
		7,117	7,294	17,300	10,007
PMP176P001	Colony Marsh Pumping Station				
	Power	910	954	1,000	46
	Repairs and Maintenance	471	1,771	10,000	8,229
	Superintendence	1,000	1,000	1,000	0
	Telemetry	0	29	250	221
		£2,381	£3,754	£12,250	£8,496
		£44,568	£64,281	£97,017	£32,736
SD4: Blyth (Tidal Pumped) Sub District					
PMP160P001	Reyden Pumping Station				
	Power	4,085	5,003	6,000	997
	Repairs and Maintenance	3,096	3,002	10,000	6,998
	Superintendence	1,000	1,000	1,000	0
	Telemetry	0	112	250	138
		£8,182	£9,116	£17,250	£8,134
PUMPING STATION MAINTENANCE		£78,827	£92,908	£151,017	£58,109
<u>ESTUARY WALL REINSTATEMENT WORKS</u>					
Alde-Ore Estuary					
Aldeburgh Phase 1 Impairment charge		32,557	25,667	25,667	0
Revenue Contribution to Capital Outlay		0	40,792	40,992	200
		£32,557	£66,459	£66,659	£200
ESTUARY WALL REINSTATEMENT WORKS		£32,557	£66,459	£66,659	£200
DIRECT WORKS		£197,689	£244,921	£280,370	£35,449
TECHNICAL SUPPORT STAFF COSTS		210,367	251,283	258,531	£7,248
OTHER TECHNICAL SUPPORT COSTS		3,597	2,495	2,732	£237
BAP IMPLEMENTATION		4,500	4,500	4,500	£0
TECHNICAL SUPPORT (INCLUDING BAP IMPLEMENTATION)		£218,464	£258,278	£265,763	£7,485
FINANCE COSTS (LOAN INTEREST: LOWER ALDE PUMPED)		£30,342	£68,216	£66,836	-£1,380
FINANCE COSTS (LOAN INTEREST: LOWER ALDE TG)		£0	£20,902	£22,083	£1,181
MAINTENANCE WORKS		£446,495	£592,317	£635,052	£42,735

From: 01 April 2018
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Our ID	Capital Scheme	EA Ref.	GiA Level %	Actual 2009/10 to 2015/16 £	Actual 2016/17	Actual 2017/18	Actual 2018/19	Annual Estimate 2018/19 £	Variance (2018/19) £	Cumulative Gross Cost C/Fwd £	Approved Cost £	Variance (adverse)/favourable £	Grant Receivable £	Grant Received B/Fwd £	Grant Received 2018/19 £	Grant Received C/Fwd £	Grant Due/ (Unapplied) £	Grant Applied £
Grant Aided Works:																		
	Bawdsey Pumping Station		45%	28,469.50	0.00	0.00	0.00	0.00	0.00	28,469.50	30,000	1,530.50	12,811.28	13,500.00	0.00	13,500.00	-688.72	0.00
SCH01	Health & Safety Improvement Works	IDB0203	45%	36,742.28	0.00	0.00	0.00	0.00	0.00	36,742.28	39,000	2,257.72	16,534.03	17,550.00	0.00	17,550.00	-1,015.97	0.00
SCH03	Reydon Replacement Pump Study	IDB0219	45%	3,155.62	0.00	0.00	0.00	0.00	0.00	3,155.62	6,000	2,844.38	1,420.03	1,420.03	0.00	1,420.03	0.00	0.00
SCH04	Reydon Replacement Pump Scheme	IDB0236	100%	117,050.00	0.00	2,315.74	0.00	0.00	0.00	119,365.74	131,000	11,634.26	119,365.74	132,279.97	0.00	132,279.97	-12,914.23	0.00
SCH06	Alde Ore Estuary Tidal Defence	IDB0308	100%	28,386.43	593.78	0.00	16,065.66	0.00	-16,065.66	45,045.87	50,000	4,954.13	45,045.87	50,000.00	0.00	50,000.00	-4,954.13	16,065.66
	Eel Regulations: Option appraisals for priority sites	IDB0359	100%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Iken Pump Replacement: Feasibility		100%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Sudbourne Pump Replacement: Feasibility		100%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Coloney Marsh Pump Replacement		100%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SCH07	Deben Estuary Tidal Embankment	IDB0317	100%	25,360.00	1,000.00	10,270.20	2,282.50	0.00	-2,282.50	38,912.70	56,000	17,087.30	38,912.70	56,000.00	0.00	56,000.00	-17,087.30	2,282.50
SCH08	Falkenham Marshes: Replacement & Relocation Feasibility	IDB0318	100%	44,774.77	15,204.50	-6,406.75	1,600.15	0.00	-1,600.15	55,172.67	70,000	14,827.33	55,172.67	75,000.00	0.00	75,000.00	-19,827.33	1,600.15
SCH09	Alde & Ore Estuary Modelling Study	IDB0406	100%	0.00	0.00	50,803.50	9,850.00	0.00	-9,850.00	60,653.50	60,750	96.50	60,653.50	50,000.00	10,750.00	60,750.00	-96.50	10,653.50
				283,938.60	16,798.28	56,982.69	29,798.31	0.00	-29,798.31	387,517.88	442,750.00	55,232.12	349,915.82	395,750.00	10,750.00	406,500.00	-56,584.18	30,601.81
Non-Grant Aided Works:																		
				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Totals				£283,938.60	£16,798.28	£56,982.69	£29,798.31	£0.00	-£29,798.31	£387,517.88	£442,750	£55,232.12	£349,915.82	£395,750.00	£10,750.00	£406,500.00	-£56,584.18	£30,601.81

G BLOOMFIELD
CATCHMENT ENGINEER (WMA EASTERN)

From: 01 April 2018
 To: 31 March 2019

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NOTE NOTES TO THE ACCOUNTS

1 DRAINAGE RATES

	2017/18 Actual (£)	2018/19 Actual (£)	2018/19 Budget (£)	2018/19 Variance (£)
River Deben (Tidal Pumped) Sub District	32,470	33,444	33,444	0
Lower Alde (Tidal Pumped) Sub District	196,374	163,946	163,946	0
AHB (Tidal Pumped) Sub District	12,912	10,938	10,938	0
River Blyth (Tidal Pumped) Sub District	8,478	8,902	8,902	0
Gravity Sub District	26,294	24,771	24,771	0
Alde (Tidal Gravity)	0	25,212	25,212	0
	276,528	267,213	267,213	0

2 SPECIAL LEVIES ON COUNCILS

	2017/18 Actual (£)	2018/19 Actual (£)	2018/19 Budget (£)	2018/19 Variance (£)
River Deben (Tidal Pumped) Sub District:				
Suffolk Coastal District Council (now ESDC)	28,655	29,515	29,515	0
Lower Alde (Tidal Pumped) Sub District:				
Suffolk Coastal District Council (now ESDC)	32,771	26,217	26,217	0
River Blyth (Tidal Pumped) Sub District:				
Waveney District Council (now ESDC)	137	144	144	0
Gravity Sub District:				
Babergh District Council	1,629	1,678	1,678	0
Ipswich Borough Council	34,513	35,549	35,549	0
Mid Suffolk Borough Council	36,591	37,690	37,690	0
Waveney District Council (now ESDC)	2,806	2,890	2,890	0
	32,057	31,209	31,209	0
	107,596	109,016	109,016	0
Alde (Tidal) Gravity Sub District:				
Suffolk Coastal District Council (now ESDC)	0	19,732	19,732	0
	169,159	184,624	184,624	0

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

3 GRANTS APPLIED

Grants Applied for this year and last year are as follows:

	2017/18 Actual (£)	2018/19 Actual (£)	2018/19 Budget (£)	2018/19 Variance (£)
Capital Scheme				
River Deben (Tidal Pumped) Sub District:				
Deben Estuary Partnership Scheme Development	10,270	2,283	0	2,283
Bawdsey Pumping Station (Health & Safety Improvements)	0	0	0	0
King's Fleet Pumping Station (Health & Safety Improvements)	0	0	0	0
Falkenham Marshes: Pumping Station (Replacement & Relocation)	-6,407	1,600	0	1,600
	3,863	3,883	0	3,883
Lower Alde (Tidal Pumped) Sub District:				
Public Works Loan of £3m - Annual Charges & Repayments	0	0	0	0
Alde & Ore Estuary Partnership Scheme Development	0	330	0	330
Alde & Ore Estuary Modelling Study	50,000	26,389	0	26,389
Iken Pumping Station (Health & Safety Improvements)	0	0	0	0
Sudbourne Pumping Station (Fish/Eel Friendly Replacement)	0	0	0	0
	50,000	26,719	0	26,719
AHB (Tidal Pumped) Sub District:				
Colony Marsh Pumping Station (Health & Safety Improvements)	0	0	0	0

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NOTE NOTES TO THE ACCOUNTS

River Blyth (Tidal Pumped) Sub District:

Reydon Marsh Pumping Station (Health & Safety Improvements)	0	0	0	0
Reydon Marsh Pumping Station Improvement Study	0	0	0	0
Reydon Marsh Pumping Station Improvement Scheme	2,316	0	0	0
	2,316	0	0	0
	56,179	30,602	0	30,602

4 HIGHLAND WATER CONTRIBUTIONS

- (i) This income now comes from the Environment Agency in September each year. Highland Water income has been derived from a relatively complex calculation designed to recompense the Board for managing the water that enters its Drainage District from the upper reaches of its hydraulic catchment.
- (ii) Highland water contributions are credited to each of the 6 Sub Districts according to an agreed fraction of the value of the maintenance work that has been carried out in each Sub District. These fractions are determined by the Environment Agency:

	2017/18 Actual (£)	2018/19 Actual (£)	2018/19 Budget (£)	2018/19 Variance (£)
River Deben (Tidal Pumped) Sub District	35,355	25,325	25,325	0
Lower Alde (Tidal Pumped) Sub District	45,861	47,521	47,521	0
AHB (Tidal Pumped) Sub District	2,587	1,490	0	1,490
River Blyth (Tidal Pumped) Sub District	14,454	12,340	12,340	0
Gravity Sub District	19,817	8,243	8,243	0
Alde (Tidal Gravity) Sub District	0	0	0	0
	118,074	94,919	93,429	1,490

5 INCOME FROM RECHARGEABLE WORKS

River Deben (Tidal Pumped) Sub District:

Contribution towards sea wall reinstatement work at Kirton	0	0	0	0
Contribution towards sea wall reinstatement work at Waldringfield	0	0	0	0
Saltmarsh Restoration Fencing at Waldringfield	0	0	0	0
Bird Surveys at King's Fleet Outfall	0	0	0	0
Upper Deben	81,171	85,630	0	85,630
	81,171	85,630	0	85,630

Lower Alde (Tidal Pumped) Sub District:

Iken Wall	0	0	0	0
Alde and Ore Costed Delivery Programme (Grant 2)	0	76,514	0	76,514
Contribution towards sea wall reinstatement work at Hazlewood	0	0	0	0
Contribution towards sea wall reinstatement work at Ham Creek	0	0	0	0
	0	76,514	0	76,514

AHB (Tidal Pumped) Sub District:

Twin Banks Watercourse (EA)	0	0	0	0
	0	0	0	0

River Blyth (Tidal Pumped) Sub District:

N/A	0	0	0	0
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Gravity Sub District:

Aldeburgh Town Marshes - Tidal Defence Repairs	0	0	0	0
Coastal Partnerships East	0	87,156	0	87,156
EA Integrated Maintenance (RIMES001)	85,560	9,928	0	9,928
EA Loudham Restoration	0	9,900	0	9,900
Kirkley Clearance RKI0007	33,720	0	0	0
Kirkley Summer Maintenance 2018 RKI0008	0	14,200	0	14,200

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NOTE NOTES TO THE ACCOUNTS

Norse (Geldeston) RNWL001	0	16,990	0	16,990
Suffolk Coastal District Council - RCPE003	0	34,051	0	34,051
Suffolk County Council - Gosbeck	0	3,400	0	3,400
Waveney District Council RWV0007 - re Lowestoft Barrier Deployment	63,165	41,164	0	41,164
Waveney District Council RWV0009 - Nesting	900	0	0	0
Waveney District Council RWV0010 - Watercourse Surveys	2,323	0	0	0
Waveney District Council RWV0011 - Watercourse Surveys	1,973	0	0	0
Waveney District Council RWV0015	9,241	0	0	0
Waveney District Council RWV0016 - Christmas Lane	23,500	12,363	0	12,363
Waveney District Council RWV0017	5,830	0	0	0
Waveney District Council RWV0019	4,616	0	0	0
Waveney District Council RWV0020	0	20,986	0	20,986
Ferry Farm RSKE001	400	0	0	0
Stutton Estate RST0002	0	19,861	0	19,861
Norfolk Rivers IDB Recharge	0	0	0	0
Broads (2006) IDB Recharge	137,840	125	0	125
WMA Recharge	0	127	0	127
	369,068	270,251	0	270,251
	450,239	432,395	0	432,395

6 OTHER INCOME

River Deben (Tidal Pumped) Sub District:

	2017/18 Actual (£)	2018/19 Actual (£)	2018/19 Budget (£)	2018/19 Variance (£)
Investment Interest	2,251	6,022	0	6,022
Surface Water Development Contribution	0	0	0	0
Other Income from WMA (35%)	52,080	72,500	82,903	-10,403
Summons Costs	147	0	0	0
	54,477	78,522	82,903	-4,381

Lower Alde (Tidal Pumped) Sub District:

Investment Interest	2,395	6,347	0	6,347
Surface Water Development Contribution	0	0	15,000	-15,000
Other Income from WMA (42.5%)	63,240	88,035	100,668	-12,633
Summons Costs	190	0	0	0
	65,826	94,382	115,668	-21,286

AHB (Tidal Pumped) Sub District:

Investment Interest	495	1,016	0	1,016
Surface Water Development Contribution	0	0	0	0
Other Income from WMA (10%)	14,880	20,714	23,687	-2,973
Summons Costs	51	0	0	0
	15,426	21,730	23,687	-1,957

River Blyth (Tidal Pumped) Sub District:

Investment Interest	377	860	0	860
Surface Water Development Contribution	0	0	0	0
Other Income from WMA (7.5%)	11,160	15,536	17,765	-2,229
Summons Costs	37	0	0	0
	11,575	16,396	17,765	-1,369

Gravity Sub District:

Investment Interest	1,133	2,896	0	2,896
Surface Water Development Contribution	32,077	80,412	35,000	45,412
Other Income from WMA (5%)	7,440	10,355	11,843	-1,488
Other Income	0	5,520	0	5,520
Summons Costs	400	0	0	0
	41,050	99,184	46,843	52,341
	188,353	310,214	286,866	23,348

Investment Interest is apportioned to each sub district according to the closing balances of the Sub District, when expressed as a proportion of the Board's total closing balances as at the previous year end: River Deben (35.13%), Lower Alde (37.03%), AHB (5.93%),

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River Blyth (5.02%) and Gravity (16.90%). No Other Income has been apportioned to the new Tidal Gravity sub district because there was no closing balance last year.

7 CAPITAL WORKS

- (i) The following capital work was undertaken during this year and last year. The Board is happy to receive any questions the reader may have about this work and contact details can be accessed from our website:

		2017/18 Actual (£)	2018/19 Actual (£)	2018/19 Budget (£)	2018/19 Variance (£)
Grant Aided Works					
SD1	River Deben (Tidal Pumped) Sub District:				
	Deben Estuary Partnership Scheme Development	10,270	2,283	0	-2,283
	Falkenham Marshes:Pumping Station (Replacement & Relocation)	-6,407	1,600	0	-1,600
		3,863	3,883	0	-3,883
SD2	Lower Alde (Tidal Pumped) Sub District:				
	Alde & Ore Estuary Tidal Defence Refurbishment	0	330	0	-330
	Alde & Ore Estuary Modelling Study	50,804	25,586	0	-25,586
		50,804	25,916	0	-25,916
SD4	River Blyth (Tidal Pumped) Sub District:				
	Reydon Marsh Pumping Station Improvement Scheme	2,316	0	0	0
		2,316	0	0	0
SD6	Alde (Tidal Gravity) Sub District:				
	Public Works Loan: £3m, Interest Payments	0	0	0	0
	Public Works Loan: £3m, Principal Repayments	0	0	0	0
		0	0	0	0
		56,983	29,798	0	-29,798

- (ii) The Eel Regulations (England and Wales) 2009 place an obligation on operating authorities to ensure that pumping stations, inlets, sluices etc are regulation compliant. In 2012 it was agreed between the Environment Agency (Anglian Region) and the IDBs within that region to implement a joint region-wide consultancy contract to review the approx. 460 sites. A contract was awarded to Capita Symonds consultants to carry out a study and options appraisal for each of the priority sites within each IDB.
- (iii) Sites within the East Suffolk IDB are: Bawdsey, King's Fleet, Falkenham, Sudbourne & Iken Pumping Stations.
- (iv) The protocol agreed was that each IDB would be awarded FDGiA, but that the consultancy would be managed by the EA, so in effect the grant payable was retained by the EA, so there was no cost to each IDB other than some non-grant eligible staff time. The East Suffolk IDB was thus 'awarded' £15,000 on 11th March 2015 under EA ref: IDB0359. This allowed approximately £3,000 per site +10% contingency, if required.

8 ENVIRONMENT AGENCY PRECEPT

The Precept is paid to the Environment Agency for maintaining the main rivers and sea defences that help protect the Board's area. Half of the Precept is payable to the Environment Agency on 31 May and the other half is paid to them on 30 November each year. The amount payable is apportioned to each of the Board's sub districts according to assessable value:

	2017/18 Actual (£)	2018/19 Actual (£)	2018/19 Budget (£)	2018/19 Variance (£)
River Deben (Tidal Pumped) Sub District	6,326	6,580	6,580	0
Lower Alde (Tidal Pumped) Sub District	5,360	5,784	5,784	0
AHB (Tidal Pumped) Sub District	1,128	965	965	0
Blyth (Tidal Pumped) Sub District	248	257	257	0
Gravity Catchments Sub District	69,929	70,550	70,550	0
Alde (Tidal Gravity) Sub District	0	2,174	2,174	0
	82,991	86,310	86,310	0

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NOTE NOTES TO THE ACCOUNTS

9 MAINTENANCE WORKS

- (i) The detailed maintenance work undertaken in each of the Board's sub districts is charged directly and can be viewed in the Maintenance section of this Report (other than Technical Support Costs, which are apportioned as follows: Lower Deben 35%, Lower Alde 42.5%, AHB 10%, River Blyth 7.5% and the Gravity Areas 5%. Maintenance work undertaken during this year and last year is summarised as follows:

	2017/18 Actual (£)	2018/19 Actual (£)	2018/19 Budget (£)	2018/19 Variance (£)
River Deben (Tidal Pumped) Sub District	125,704	138,701	143,367	4,666
Lower Alde (Tidal Pumped) Sub District	224,619	323,158	344,470	21,312
AHB (Tidal Pumped) Sub District	27,197	25,828	26,576	748
Blyth (Tidal Pumped) Sub District	24,567	28,487	40,482	11,995
Gravity Catchments Sub District	44,407	37,144	39,922	2,778
Alde (Tidal Gravity) Sub District	0	38,999	40,234	1,235
	446,495	592,317	635,051	42,734

10 ADMINISTRATION CHARGES

- (i) Administration charges include the Board's share of consortium expenditure, together with other expenses shown below (excluding technical support costs, which are included in the maintenance works expenditure). Detailed expenditure is regularly monitored by the Consortium Management Committee and the Board. The Board's representatives are happy to receive any questions the reader may have and their contact details can be accessed from the Board's website:

	2017/18 Actual (£)	2018/19 Actual (£)	2018/19 Budget (£)	2018/19 Variance (£)
(ii) Shared Administration Staff Costs	41,293	99,197	98,160	-1,037
Shared Establishment Charges	5,988	14,318	12,500	-1,818
Shared ICT Charges	2,775	4,338	4,283	-55
Other Shared Administration Charges	4,770	5,118	5,756	638
Other Administration Charges	6,115	7,302	6,114	-1,188
	60,941	130,273	126,814	-3,459
Anglia Farmers Annual Subscription	200	240	0	-240
Sundry Expenses	491	34	0	-34
PWLB Loan Fee	1,050	0	0	0
Drainage Rates: AV Increases/Decreases	7,180	1,281	0	-1,281
Drainage Rates: Settlement Discount	958	991	0	-991
Other Expenses	9,879	2,546	0	-2,546
Total Administration Charges	70,820	132,819	126,814	-6,005

- (iii) Administration costs are apportioned to each of the Board's sub districts as follows: River Deben (12%), Lower Alde TP (20%), AHB (4%), River Blyth (2%), Gravity (60%) and Lower Alde TG (2%). The Consultancy for the funding initiative is apportioned to each of the 3 relevant sub districts according to their proportion of aggregate assessable value. Depreciation for the Estuary Walls is split across Lower Alde and Alde, according to the Loan Ratio Principle Lower Alde Pumped (72.77%) Alde TG (27.23%):

	2017/18 Actual (£)	2018/19 Actual (£)	2018/19 Budget (£)	2018/19 Variance (£)
River Deben (Tidal Pumped) Sub District	8,498	15,938	15,218	-720
Lower Alde (Tidal Pumped) Sub District	9,207	26,564	25,363	-1,201
AHB (Tidal Pumped) Sub District	2,833	5,313	5,073	-240
Blyth (Tidal Pumped) Sub District	1,416	2,656	2,536	-120
Gravity Catchments Sub District	48,866	79,692	76,088	-3,604
Alde (Tidal Gravity) Sub District	0	2,656	2,536	-120
	70,820	132,819	126,814	-6,005

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NOTE NOTES TO THE ACCOUNTS

11 COST OF RECHARGEABLE WORKS

River Deben (Tidal Pumped) Sub District:

	2017/18 Actual (£)	2018/19 Actual (£)	2018/19 Budget (£)	2018/19 Variance (£)
Upper Deben (RUD0002/3)	73,645	80,625	0	-80,625
Waldringfield Tidal Defence Reinstatement Work	0	0	0	0
Waldringfield Salt Marsh	0	0	0	0
Saltmarsh Restoration Fencing at Waldringfield	0	0	0	0
	73,645	80,625	0	-80,625

Lower Alde (Tidal Pumped) Sub District:

Iken Wall	0	0	0	0
Alde and Ore Costed Delivery Programme (Grant 2)	0	76,514	0	-76,514
Emergency Sea Wall Reinstatement Work: Ham Creek	0	0	0	0
Emergency Sea Wall Reinstatement Work: Hazlewood	0	0	0	0
	0	76,514	0	-76,514

AHB (Tidal Pumped) Sub District:

Twin Banks Watercourse (EA)	0	0	0	0
	0	0	0	0

River Blyth (Tidal Pumped) Sub District:

N/A	0	0	0	0
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Gravity Sub District:

Coastal Partnership East WDC (RCPE001)	0	58,260	0	-58,260
Coastal Partnership East SCDC (RCPE002)	0	26,978	0	-26,978
Coastal Partnership East SCDC (RCPE003)	0	35,946	0	-35,946
Aldeburgh Town Marshes - Tidal Defence Repairs	0	0	0	0
EA Integrated Maintenance (RIMES001)	79,759	9,928	0	-9,928
EA Loudham Restoration (RLOU001)	0	9,900	0	-9,900
Felixstowe Peninsula (RFPE001)	0	413	0	-413
Kirkley Clearance RKI0007	35,555	0	0	0
Kirkley Summer Maintenance RKI0008	0	11,513	0	-11,513
Norse (Geldeston) RNWL001	0	16,090	0	-16,090
Waveney District Council RWV0007 - re Lowestoft Barriers	63,165	39,994	0	-39,994
Waveney District Council RWV0009 - Nesting	900	0	0	0
Waveney District Council RWV0010 - Watercourse Surveys	2,323	0	0	0
Waveney District Council RWV0011 - Watercourse Surveys	1,973	0	0	0
Waveney District Council RWV0012	75	0	0	0
Waveney District Council RWV0015	6,061	0	0	0
Waveney District Council RWV0016 - Christmas Lane	23,875	12,270	0	-12,270
Waveney District Council RWV0017	153	38	0	-38
Waveney District Council RWV0018	3,100	0	0	0
Waveney District Council RWV0019	3,550	0	0	0
Waveney District Council RWV0020	0	20,977	0	-20,977
Ferry Farm RSKE001	400	0	0	0
Stutton Estate RST0002	0	23,890	0	-23,890
Norfolk Rivers IDB Recharge	0	0	0	0
Broads (2006) IDB Recharge	137,838	125	0	-125
WMA Recharge	-250	127	0	-127
	358,477	266,448	0	-266,448
	432,122	423,587	0	-423,587

12 DEVELOPMENT EXPENDITURE

SWDC Expenditure - Fixed Fee 15%

2017/18 Actual (£)	2018/19 Actual (£)
0	12,062

From: 01 April 2018
To: 31 March 2019

Period: 12
Year Ending: 31 March 2019

NOTE NOTES TO THE ACCOUNTS

13 TANGIBLE FIXED ASSETS

Cost

	Estuary Walls	Land and Buildings	Total
Opening Balance as at 1-4-2018	769,995	255,334	1,025,329
(+) Additions	0	0	0
(-) Disposals	0	0	0
Closing Balance as at 31-3-2019	769,995	255,334	1,025,329

Depreciation

Opening Balance as at 1-4-2018	32,558	111,709	144,267
(+) Depreciation Charge for year	66,459	15,958	82,417
(+) Cash Payment Received From Alde and Ore Estuary Trust	50,000	0	50,000
(-) Accumulated depreciation written out on disposal	0	0	0
Closing Balance as at 31-3-2019	149,017	127,668	276,684

Net Book Value at 31-03-2018	737,437	143,625	881,062
Net Book Value at 31-3-2019	620,978	127,667	748,645

- (i) Full details of all Assets are recorded in the Board's Fixed Asset Register, which can be made available to the reader upon request. The Board also shares ownership of a proportion of the WMA's 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.
- (ii) It should be noted that only 3 of the Board's 10 Pumping Stations have a net book value of greater than zero. If all 10 of the Board's Pumping Stations were revalued and capitalised it would lead to a significant impairment charge being made to the Lower Alde Sub District.

14 CASH AT BANK AND IN HAND

	2017/18	2018/19
Opening Balance as at 1-4-2018 b/fwd	609,257	198,536
(+) Receipts	5,169,172	1,413,978
(-) Payments	-5,579,893	-1,192,946
(=) Closing Balance as at 31-3-2019 c/fwd	198,536	419,567
Balance on Statement as at 31-3-2019	201,468	443,215
(-) Less: Unpresented Payments	-3,840	-35,528
(+) Add: Unpresented Receipts	908	11,880
(=) Closing Balance as at 31-3-2019 c/fwd	198,536	419,567

15 SHORT TERM INVESTMENTS

Short term Investments as at 31-3-2019 are as follows:

Financial Institution	Capital	Investment Date	Maturity Date	Variable Interest Rate
Natwest Treasury Reserve Deposit	500,000	26/10/2018	28/10/2019	0.88%
Cumberland Building Society	500,000	15/11/2018	15/04/2019	0.80%
Nottingham Building Society	500,000	30/11/2018	30/04/2019	0.84%
West Bromwich Building Society	500,000	31/01/2019	15/05/2019	0.81%
Principality Building Society	500,000	28/02/2019	28/06/2019	0.88%
National Counties Building Society	500,000	29/03/2019	30/07/2019	0.95%
	3,000,000			

16 DEBTORS AND PREPAYMENTS

<u>Work In Progress:</u>	2017/18	2018/19
RAL0004	0	5,209

From: 01 April 2018
To: 31 March 2019

Period: 12
Year Ending: 31 March 2019

NOTE NOTES TO THE ACCOUNTS

RGOS001	0	2,652
Alde & Ore Estuary Stakeholder Engagement Costs	0	65,120
WMA Recharges	85	0
Trade Debtors	77,627	107,141
Drainage Rates and Special Levies Due	8,212	11,177
H M Revenue and Customs	2,069	0
Amounts owed from/(to) WMA	70,991	8,723
	158,984	200,021

17 CREDITORS AND RECEIPTS IN ADVANCE

	2017/18	2018/19
Trade Creditors	22,093	3,123
H M Revenue and Customs	0	25,515
Accruals (BAP Work: £1,750, Pump Attendance: £23,080)	21,725	24,830
Accruals (Rechargeable Works Costs)	5,000	107,483
Rates Received In Advance	0	434
Payments received in advance (AOET: Grant 2 incl Final Payment, Rechargeable Works.)	0	9,645
Payments received in advance (AOET: Grant 3)	0	69,678
Payments received in advance (WFDG: Waldringfield)	19,419	19,419
Payments received in advance (WDC: Special Levy)	3,034	0
	71,271	260,126

18 LOANS OUTSTANDING

	2017/18	2018/19
Loans Payable in next 12 months	82,426	85,039
Loans Payable in more than 12 months	3,060,231	2,975,192
	3,142,658	3,060,231

One of the Board's predecessors (Lower Alde IDB) took out 4 loans to refurbish the following pumping stations in 2005: Butley, Chillesford and Gedgrave pumping stations. The cost of servicing these loans is charged directly to the Lower Alde (Tidal Pumped) Sub District. The Interest rates on these loans vary from 4.70% to 5.15%.

In 2017 the Board took out a loan of £3m at a fixed rate of interest of 2.74% repayable over 30 years, to part fund estuary wall reinstatement work in the Alde-Ore Estuary. The estuary walls protect this area of the drainage district.

19 RESERVES

	Development Reserves	General Reserves	Capital Reserves	Total Reserves
Opening Balances as at 1-4-2018	32,077	172,274	743,867	948,218
Net Surplus/(Deficit) for the year	0	43,073	0	43,073
Transfers to/(from) Reserves	45,568	-109,226	63,658	0
Closing Balances as at 31-3-2019	77,645	106,122	807,525	991,291

- (i) Please note the Statement of Movement on Reserves, which shows the movements and balances of the General and Capital Reserves for each of the Board's Sub Districts.
- (ii) It is important to note that the Board is a member of the Water Management Alliance Consortium and as such has a proportion of the pension liability for the shared staff that have been employed by King's Lynn IDB t/a "the Water Management Alliance" since joining the group on 1 April 2008. 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 14 January 2019.

20 GRANTS RESERVE

Opening Balances as at 1-4-2018	£76,435.99
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From: 01 April 2018
To: 31 March 2019

Period: 12
Year Ending: 31 March 2019

NOTE NOTES TO THE ACCOUNTS

Add: Grant Received during the year	£10,750.00
Less: Grant Applied	-£30,601.81
Closing Balances as at 31-3-2019	<u><u>£56,584.18</u></u>

21 RELATED PARTY DISCLOSURES

- (i) The following Board members have performed pump attendance duties at the Board's pumping stations during the year, for which they have claimed/will claim the following payments:

Mr P Cooke (Stanny House Farm Partnership)	£680 Iken
Mr R Mann (Iken Hall Farms)	£680 Iken
Mr C J Mann (Mann Farms Ltd)	£1,000 Bawdsey
Sir E Greenwell (Greenwell Farms)	£1,050 Gedgrave
Mr R Pipe	£1,000 Hollesley, Colony Marsh
Mr A Hall	£1,000 Reydon
	<u>£5,410</u>

- (ii) The following Works Committee members have performed pump attendance duties at the Board's pumping stations during the year, for which they have claimed/will claim the following payments:

Major J Greenwell (Capel St Andrew Farms)	£1,000 Butley
Mr R Skepper (Ferry Farm Co)	£1,050 Sudbourne
Mr G Watson (Chillesford Lodge Estate)	£1,150 Chillesford
Mr M Hollingsworth	£1,000 Falkenham
	<u>£4,200</u>

- (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, which include the Chairman, and the Board Members Sir Edward Greenwell and Mr M Paul.
- (v) 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.
- (vi) The Board has paid Ben Goose (BJ Goose Digger Hire Ltd) £0.00 up to 31/03/19 for plant/labour hire. The Board's Operations Manager is related to Ben Goose.

Recommended Actions:

- 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

From: 01 April 2018 Period: 12
To: 31 March 2019 Year Ending: 31 March 2019

Asset ID	Fixed Asset Register	Purchased/ Revalued	Depreciation Period (Years)	Capital Cost B/Fwd	Revaluations	Additions	Impairment	Disposals	Capital Cost C/Fwd	Depreciation B/Fwd	Depreciation	Cash Payment Received From AOE Trust	Acc.dprn w/out on disposal	Depreciation C/Fwd	Profit/(Loss) on disposal	Net Book Value
<u>SD1: River Deben (Tidal Pumped) Sub District</u>																
PS06	Bawdsey	31/03/2012	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PS07	Falkenham	31/03/2012	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PS08	Kings Fleet	31/03/2012	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>SD2: Lower Alde (Tidal Pumped) Sub District</u>																
PS01	Butley	31/03/2012	16	85,111.38	0.00	0.00	0.00	0.00	85,111.38	37,236.36	5,319.48	0.00	0.00	42,555.84	0.00	42,555.54
PS02	Chillesford	31/03/2012	16	85,111.38	0.00	0.00	0.00	0.00	85,111.38	37,236.36	5,319.48	0.00	0.00	42,555.84	0.00	42,555.54
PS03	Gedgrave	31/03/2012	16	85,111.38	0.00	0.00	0.00	0.00	85,111.38	37,236.36	5,319.48	0.00	0.00	42,555.84	0.00	42,555.54
PS04	Iken	31/03/2012	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PS05	Sudbourne	31/03/2012	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				255,334.14	0.00	0.00	0.00	0.00	255,334.14	111,709.08	15,958.44	0.00	0.00	127,667.52	0.00	127,666.62
<u>SD3: AHB (Tidal Pumped) Sub District</u>																
PS09	Reydon Marsh	31/03/2012	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>SD4: Blyth (Tidal Pumped) Sub District</u>																
PS10	Hollesley, Colony Marsh	31/03/2012	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Pumping Stations		16	£255,334.14	£0.00	£0.00	£0.00	£0.00	£255,334.14	£111,709.08	£15,958.44	£0.00	£0.00	£127,667.52	£0.00	£127,666.62
<u>Estuary Wall Reinstatement Works: Alde-Ore</u>																
SD01	Aldeburgh Sea Defences	31/03/2018	30	769,995.20	0.00	0.00	0.00	0.00	769,995.20	32,558.00	66,458.97	50,000.00	0.00	149,016.97	0.00	620,978.23
	Estuary Wall Reinstatement Works			769,995.20	0.00	0.00	0.00	0.00	769,995.20	32,558.00	66,458.97	50,000.00	0.00	149,016.97	0.00	620,978.23
	Shared Consortium Ass	31/03/2018	1	£363.00	£0.00	£0.00	£0.00	£0.00	£363.00	£363.00	£0.00	£0.00	£0.00	£363.00	£0.00	£0.00
	Fixed Assets			£1,025,692.34	£0.00	£0.00	£0.00	£0.00	£1,025,692.34	£144,630.08	£82,417.41	£50,000.00	£0.00	£277,047.49	£0.00	£748,644.85

From: 01 April 2018
To: 31 March 2019

Period: 12
Year Ending: 31 March 2019

BOX NO. ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2019		ACTUAL 2017/18 £	ACTUAL 2018/19 £
1	Balances brought forward		
	General Reserves	89,249	172,274
	Development Reserve	0	32,077
	Grants Reserve	82,615	76,436
	Capital Reserves	689,845	743,867
	As per Statement of Accounts	861,709	1,024,654
	(-) Fixed Assets, Long Term Liabilities and Loans		
	Loans Payable in less than 12 months	-15,225	-82,426
	Long Term Liabilities	-175,215	-3,060,231
	Net Book Value of Tangible Fixed Assets	159,583	881,062
		-30,857	-2,261,595
	(=) Adjusted Balances brought forward	892,566	3,286,249
2	(+) Rates and Special Levies		
	Drainage Rates	276,528	267,213
	Special Levies issued by the Board	169,159	184,624
	As per Statement of Accounts	445,687	451,837
3	(+) All Other Income		
	Grants Applied	56,179	30,602
	Public Works Loan Taken Out	3,000,000	0
	Highland Water Contributions	118,074	94,919
	Income from Alde and Ore Estuary Trust	0	50,000
	Other Income	188,353	310,214
	Income from Rechargeable Works	450,239	432,395
	As per Statement of Accounts	3,812,846	918,129
	(+) Grants Applied to Grants Received Conversion		
	(-) Grants Applied	-56,179	-30,602
	(+) Grants Received	50,000	10,750
		-6,179	-19,852
	(=) Adjusted Other Income	3,806,666	898,278
4	(-) Staff Costs		
	Shared Technical Support Staff Costs	210,367	251,283
	Shared Administration Staff Costs	41,293	99,197
		251,660	350,480
5	(-) Loan Interest/Capital Repayments		
	Loan Interest	30,342	89,118
	Capital Repayments	47,782	82,426
	As per Statement of Accounts	78,124	171,544
6	(-) All Other Expenditure		
	Capital Works	56,983	29,798
	Maintenance Works	446,494	592,317
	Environment Agency Precept	82,991	86,310
	Administration Charges	70,820	132,819

From: 01 April 2018
To: 31 March 2019

Period: 12
Year Ending: 31 March 2019

BOX NO. ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2019		ACTUAL 2017/18 £	ACTUAL 2018/19 £
	Estuary Wall	0	0
	Development Expenditure	0	12,062
	Cost of Rechargeable Works	432,122	423,587
	As per Statement of Accounts	1,089,409	1,276,894
	(-) Loan Interest shown separately	30,342	89,118
	(-) Depreciation charged to Maintenance Works	48,515	82,417
	(-) Staff Costs now recorded in Box 4	251,660	350,480
	(+) Capitalised Additions		
	Land and Buildings	769,995	0
	Plant and Equipment	0	0
		769,995	0
	(=) Adjusted Other Expenditure	1,528,887	754,878
7	(=) Balances carried forward		
	General Reserves	172,274	106,122
	Development Reserve	32,077	77,645
	Grants Reserve	76,436	56,584
	Capital Reserves	743,867	807,525
	As per Statement of Accounts	1,024,654	1,047,875
	(-) Fixed Assets, Long Term Liabilities and Loans		
	Loans Payable in less than 12 months	-82,426	-85,039
	Long Term Borrowing	-3,060,231	-2,975,192
	Net Book Value of Tangible Fixed Assets	881,062	748,645
		-2,261,595	-2,311,586
	(=) Adjusted Balances carried forward	3,286,249	3,359,461
8	Total Cash and Short Term Investments		
	Cash at Bank and in Hand	198,536	419,567
	Short term Investments	3,000,000	3,000,000
	As per Statement of Accounts	3,198,536	3,419,567
9	Total Fixed Assets and Long Term Assets		
	Land and Buildings (valued at Purchase Cost)	255,334	255,334
	Alde Ore Estuary Walls (valued at Purchase Cost)	769,995	769,995
	Shared Consortium Assets (valued at Net Book Value)	0	0
	As per Statement of Accounts	1,025,329	1,025,329
10	Total Borrowings		
	Loans Due (<= 1 Year)	82,426	85,039
	Loans Due (> 1 Year)	3,060,231	2,975,192
	As per Statement of Accounts	3,142,658	3,060,231

From: 01 April 2018
To: 31 March 2019

Period: 12
Year Ending: 31 March 2019

BOX NO. ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2019	ACTUAL 2017/18 £	ACTUAL 2018/19 £
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7, 8 RECONCILIATION BETWEEN BOXES 7 AND 8	ACTUAL 2017/18 £	ACTUAL 2018/19 £
---	------------------------	------------------------

7 Balances carried forward (adjusted)	3,286,249	3,359,461
(-) Deduct: Debtors and Prepayments		
Trade Debtors	77,627	107,140
Work in Progress	85	72,980
Drainage Rate Debtors	8,212	11,177
H M Revenue and Customs	2,069	0
Amounts owed from/(to) WMA	70,991	8,723
	158,984	200,020
(+) Add: Creditors and Payments Received in Advance (<= 1 Year)		
Trade Creditors	22,093	3,123
H M Revenue and Customs	0	25,515
Accruals	26,725	132,313
Payments received in advance (Drainage Rates)	0	434
Payments received in advance (AOET: Rechargeable Works)	0	9,645
Payments received in advance (AOET: Aldeburgh Sea Defences)	0	69,678
Payments received in advance (WFDG)	19,419	19,419
Payments received in advance (Special Levy: Babergh D.C.)	3,034	0
	71,271	260,126
(=) Box 8	3,198,536	3,419,567
8 (=) Total Cash and Short Term Investments		
Cash at Bank and in Hand	198,536	419,567
Short term Investments	3,000,000	3,000,000
	3,198,536	3,419,567

P J CAMAMILE MA FCIS
CHIEF EXECUTIVE

12 JUNE 2019

S JEFFREY BSc (Hons) FCCA
FINANCE & RATING MANAGER

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

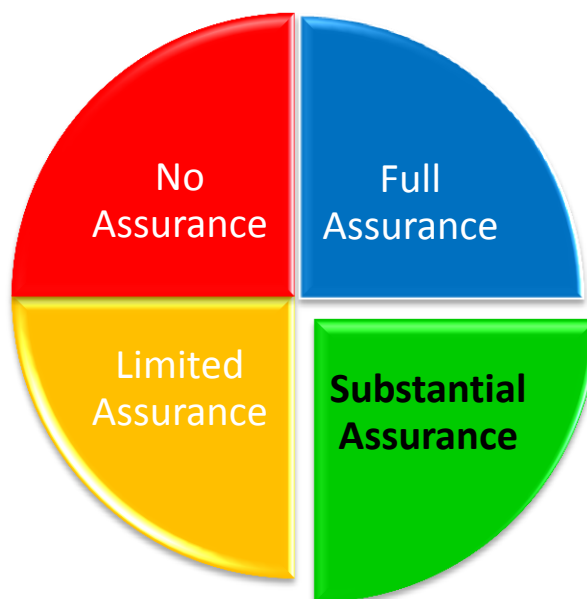


Final Internal Audit Report

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></p> <p>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></p> <p>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></p> <p>From benchmarking the WMA's Data Protection Policy against a sample of Borough Councils' own such policies, there are a number of areas which are not included in the WMA policy:</p> <ul style="list-style-type: none"> • Risks to compliance with DPA/GDPR, such as accidental or deliberate breach of data protection, potential sanctions imposed against WMA by the ICO as a result of loss or misuse of data, and potential legal action from data subjects following a breach. • Staff responsibilities regarding data protection/GDPR. • Duties of the Data Protection Officer. • Data Breaches – brief mention in the policy but the procedure for dealing with data breaches is not included. • Breach of policy by a Member or staff – the WMA policy does not state that failure to comply with the policy could amount to misconduct, which could be a disciplinary matter, leading to the dismissal of staff, and serious breaches could result in personal criminal liability. Breach of the policy by a Member would be a potential breach of the Members' Code of Conduct. A data protection breach could lead to individual officers or Members being prosecuted under GDPR, not just WMA. 	<p>The WMA Data Protection Policy should be enhanced by including the following:</p> <ul style="list-style-type: none"> • Risks of non-compliance; • Staff responsibilities relating to Data Protection and GDPR; • Process for dealing with data breaches; • Breach of policy by staff or Member; • Duties of DPO. 	Low	Agreed. The Data Protection Policy document will be revised to include the points as recommended at the next scheduled policy review.	Phil Camamile, CEO WMA. 31 st December 2019

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.	<u>Finding</u> According to a spreadsheet provided to Internal Audit, of the 32 members of staff at WMA who are required to undertake GDPR training, only 11 to date have completed the online training. However, the CEO and Data Manager have given guidance/training on GDPR compliance to all of the other staff shown in the spreadsheet at a number of Internal Best Practice meetings, which are held quarterly. Therefore, most staff and all Line Managers are therefore aware of the requirements of GDPR and the Information Security & Systems – Acceptable Use Policy, as it affects them.	All relevant members of staff should receive appropriate training in GDPR and Data Protection.	Low	All of the key staff have had GDPR training. Those staff that have yet to receive any external training as shown in the spreadsheet will receive an appropriate “lower level” of training in due course, but it is not a priority for them because of the nature of their roles. Not everyone in the spreadsheet has access to personal data.	Phil Camamile, CEO WMA. 31 st December 2019
5.	<u>Finding</u> WMA does not have a written policy/procedural document describing the process to be followed in the investigation and reporting of data breaches. At present, WMA refers to the ICO website guidance with regards to reporting a data breach.	Management should consider compiling a written policy/procedure detailing the process to be followed in the investigation and reporting of data breaches.	Low	Agreed, although this is covered briefly in the Information Security & Systems - Acceptable Use Policy (particularly 4.4).	Phil Camamile, CEO WMA. 30 th September 2019

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></p> <p>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).</p> <p>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></p> <p>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.	<u>Finding</u> WMA maintain an inventory of IT equipment held by staff; however, there is a lack of assurance that the inventory is up to date. The Data Manager is currently undertaking an audit of IT equipment such as laptops, phones and printers provided to staff for use in their work, which they may have at home. An email was sent to relevant staff asking them to confirm details of any such items held by them; to date, only a few have replied back. It should be noted that this only applies to the three WMA Eastern Boards where most staff work from home; it does not apply to the other three Boards.	The inventory of IT equipment held by staff for their use at home should be updated. This should be referenced when staff leave the organisation to ensure that all such equipment is returned.	Low	Agreed.	Phil Camamile, CEO WMA. 30 th September 2019.

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></p> <p>A total of eight declarations of interest (DoI) forms had been filed under the wrong member on the Broads website relating to Appointed Members; the forms had been filed out of sequence, with each member's form filed under the name of the member listed below them. In addition, for one appointed member who had not filed a return, their entry contained a copy of a form relating to someone else who is not shown on the current list of members.</p>	<p>Completed declaration of interests forms should be filed under the correct Member on each Board's website.</p> <p>Management should consider removing the DoI forms from the website so as to prevent similar errors happening in the future. The CEO informed Internal Audit that no other IDB publishes its Members' Dols 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></p> <p>The Employees' Code of Conduct states that any gift or hospitality valued at more than £25 must be declared in the Register of Gifts & Hospitality. The Members' Code of Conduct does not mention such a limit. The Register of Members' Interests Form states the 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></p> <p>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></p> <p>There are wide differences in the number of Members each Board has. For example, King's Lynn and South Holland both have 21 Members, whereas Broads has 38 and Norfolk Rivers 29. Attendance at Board meetings is low; typically, only two thirds of Members attend each meeting; at Norfolk Rivers, only half of Members attend Board meetings.</p> <p>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>	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.	High	Agreed. The CEO will seek to reduce the membership of Broads, Norfolk Rivers and East Suffolk to no more than 21 Members each.	Phil Camamile, CEO WMA. 30 th December 2019.

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

FRS102 as at 31 March 2019 - Results Schedule

ATTENTION

The results in this Schedule should be read in conjunction with the accompanying report entitled 'Actuarial Valuation as at 31 March 2019 for Accounting Purposes'. The method, assumptions, reliances and limitations are described in that document. The restrictions set out in the report on the disclosure to any third party apply equally to this Results Schedule.

Fund	Norfolk Pension Fund
Administering Authority	Norfolk County Council
Employer	Kings Lynn (WMA)
Terms of Engagement Signed	13 February 2019

Please Note

The Employer participates in the Fund's Core Investment Strategy, which represented approximately 89% of the Fund's total assets as at 31 March 2019. The investment returns and the split of plan assets shown in this schedule are for this investment strategy only.



Robert Bilton FFA
For and on behalf of Hymans Robertson LLP
9 April 2019

Section 1 - Data

Employer membership statistics

	Number	Total Salaries / Pensions £(000)	Average Age
	31 Mar 2016	31 Mar 2016	31 Mar 2016
Actives	17	562	48
Deferred Pensioners	2	21	54
Pensioners	2	21	66

Deferred pensioners include undecided leavers and frozen refunds. Salaries are actual, not full-time equivalent.

Payroll

Period	Assumed Total Pensionable Payroll based on Information Provided
1 April 2018 to 31 March 2019	£1,213,000

LGPS early retirements

New Early Retirements 1 April 2018 to 31 March 2019	Number	Total Pension Accrued (£)	Total Pension Actual (£)
Redundancy	-	-	-
Efficiency	-	-	-
Other	-	-	-

Teachers' early retirements

New Early Retirements 1 April 2018 to 31 March 2019	Number	Recharged Accrued Pension (£)	Total Actual Recharged Pension (£)
Redundancy	-	-	-
Efficiency	-	-	-
Other	-	-	-

Investment returns

The return on the Fund in market value terms for the period to 31 March 2019 is estimated based on actual employer returns as reported in HEAT and index returns where necessary. Index returns, where used, are based on employer asset holdings. Details are given below:

Actual Returns from 31 March 2018 to 28 February 2019	3.8%
Total Returns from 1 April 2018 to 31 March 2019	7.2%

The major categories of plan assets as a percentage of total plan assets

We have used the most recent asset split provided to us and allowed for index returns, where required, on each asset category to determine the estimated split of assets as at 31 March 2019.

Period Ended	31 Mar 2019	31 Mar 2018
Equities	50%	55%
Bonds	35%	31%
Property	11%	12%
Cash	4%	2%

Unfunded benefits

A summary of the membership data in respect of unfunded benefits is shown below.

LGPS Unfunded Pensions	Number at 31 March 2019	Annual Unfunded Pension £(000)
Male	-	-
Female	-	-
Dependants	-	-
Total	-	-

Teacher Unfunded Pensions	Number at 31 March 2019	Annual Unfunded Pension £(000)
Male	-	-
Female	-	-
Dependants	-	-
Total	-	-

The annual unfunded pensions include the 2019 pension increase.

Bulk transfers

I have not been asked to value any bulk transfers of membership this period.

Section 2 - Assumptions

Financial assumptions

My recommended financial assumptions, as described in the accompanying report, are summarised below:

Period Ended	31 Mar 2019 % p.a.	31 Mar 2018 % p.a.
Pension Increase Rate (CPI)	2.4%	2.3%
Salary Increase Rate	2.7%	2.6%
Discount Rate	2.5%	2.7%

Mortality

As discussed in the accompanying report, life expectancy is based on the Fund's VitaCurves with improvements in line with the CMI 2013 model assuming the current rate of improvement has reached a peak and will converge to a long term rate of 1.25% p.a.. The average future life expectancies at age 65 are summarised below:

	Males	Females
Current Pensioners	22.1 years	24.4 years
Future Pensioners*	24.1 years	26.4 years

* Figures assume members aged 45 as at the last formal valuation date.

Historic mortality

Life expectancies for the prior period end are based on the Fund's VitaCurves. The allowance for future improvements are shown below:

Period Ended	Prospective Pensioners	Pensioners
31 March 2018	CMI 2013 model assuming the current rate of improvement has reached a peak and will converge to a long term rate of 1.25% p.a..	CMI 2013 model assuming the current rate of improvement has reached a peak and will converge to a long term rate of 1.25% p.a..

Please note that the mortality assumptions used to value the Obligations in the Employer's Closing Position are identical to those used to value the Obligations in the Employer's Opening Position.

Commutation

An allowance is included for future retirements to elect to take 50% of the maximum additional tax-free cash up to HMRC limits for pre-April 2008 service and 75% of the maximum tax-free cash for post-April 2008 service.

Section 3 - Balance sheet, P&L, OCI disclosures as at 31 March 2019

Changes in the Fair Value of Plan Assets, Defined Benefit Obligation and Net Liability for year end 31 March 2019

Period ended 31 March 2019	Assets £(000)	Obligations £(000)	Net (liability) / asset £(000)
Fair value of plan assets	2,643		2,643
Present value of funded liabilities		4,551	(4,551)
Present value of unfunded liabilities		-	-
Opening Position as at 31 March 2018	2,643	4,551	(1,908)
Service cost			
Current service cost*		442	(442)
Past service cost (including curtailments)		-	-
Effect of settlements	-	-	-
Total Service Cost	-	442	(442)
Net interest			
Interest income on plan assets	76		76
Interest cost on defined benefit obligation		130	(130)
Impact of asset ceiling on net interest	-	-	-
Total net interest	76	130	(54)
Total defined benefit cost recognised in Profit or (Loss)	76	572	(496)
Cashflows			
Plan participants' contributions	102	102	-
Employer contributions	267		267
Contributions in respect of unfunded benefits	-		-
Benefits paid	(27)	(27)	-
Unfunded benefits paid	-	-	-
Effect of business combinations and disposals	-	-	-
Expected closing position	3,061	5,198	(2,137)
Remeasurements			
Changes in demographic assumptions		-	-
Changes in financial assumptions		418	(418)
Other experience		-	-
Return on assets excluding amounts included in net interest	126		126
Changes in asset ceiling	-	-	-
Total remeasurements recognised in Other Comprehensive Income (OCI)	126	418	(292)
Fair value of plan assets	3,187		3,187
Present value of funded liabilities		5,616	(5,616)
Present value of unfunded liabilities**		-	-
Closing position as at 31 March 2019	3,187	5,616	(2,429)

Please note the Employer's fair value of plan assets is approximately 0.1% of the Fund's total.

* The current service cost includes an allowance for administration expenses of 0.5% of payroll.

** For unfunded liabilities as at 31 March 2019, it is assumed that all unfunded pensions are payable for the remainder of the member's life. It is further assumed that 90% of pensioners are married (or cohabiting) at death and that their spouse (cohabitee) will receive a pension of 50% of the member's pension as at the date of the member's death.

Information about the Defined Benefit Obligation

	Liability split £(000) as at 31 March 2019	Liability split (%) as at 31 March 2019	Weighted Average Duration
Active members	4,503	80.2%	26.7
Deferred members	626	11.1%	22.3
Pensioner members	487	8.7%	12.9
Total	5,616	100.0%	23.8

Please note that the above figures are for the funded obligations only and do not include any unfunded pensioner liabilities. The durations are as they stood at the date of the most recent actuarial valuation of the Employer.

Changes in the Fair Value of Plan Assets, Defined Benefit Obligation and Net Liability for year end 31 March 2018

Period ended 31 March 2018	Assets £(000)	Obligations £(000)	Net (liability) / asset £(000)
Fair value of plan assets	2,312		2,312
Present value of liabilities		4,139	(4,139)
Opening Position as at 31 March 2017	2,312	4,139	(1,827)
Service cost			
Current service cost*		359	(359)
Past service cost (including curtailments)		-	-
Effect of settlements	-	-	-
Total Service Cost	-	359	(359)
Net interest			
Interest income on plan assets	66		66
Interest cost on defined benefit obligation		117	(117)
Impact of asset ceiling on net interest	-	-	-
Total net interest	66	117	(51)
Total defined benefit cost recognised in Profit or (Loss)	66	476	(410)
Cashflows			
Plan participant's contributions	79	79	-
Employer contributions	204		204
Contributions in respect of unfunded benefits	-		-
Benefits paid	(26)	(26)	-
Unfunded benefits paid	-	-	-
Effect of business combinations and disposals	-	-	-
Expected closing position	2,635	4,668	(2,033)
Remeasurements			
Changes in demographic assumptions		-	-
Changes in financial assumptions		(117)	117
Other experience		-	-
Return on assets excluding amounts included in net interest	8		8
Changes in asset ceiling	-	-	-
Total remeasurements recognised in Other Comprehensive Income (OCI)	8	(117)	125
Fair value of plan assets	2,643		2,643
Present value of funded liabilities		4,551	(4,551)
Present value of unfunded liabilities		-	-
Closing position as at 31 March 2018	2,643	4,551	(1,908)

* The current service cost includes an allowance for administration expenses of 0.4% of payroll.

Please note that I have only shown a one year history of results and if further information is required please see the previous years' reports.

Section 4 - Projected defined benefit cost for the period to 31 March 2020

Analysis of projected amount to be charged to operating profit for the period to 31 March 2020

Period Ended 31 March 2020	Assets £(000)	Obligations £(000)	Net (liability)/asset £(000)	% of pay
Projected Current service cost *		493	(493)	(40.6%)
Past service cost including curtailments		-	-	-
Effect of settlements	-	-	-	-
Total Service Cost	-	493	(493)	(40.6%)
Interest income on plan assets	84		84	6.9%
Interest cost on defined benefit obligation		147	(147)	(12.1%)
Total Net Interest Cost	84	147	(63)	(5.2%)
Total Included in Profit and Loss	84	640	(556)	(45.8%)

* The current service cost includes an allowance for administration expenses of 0.5% of payroll. The monetary value is based on a projected payroll of £1,213,000.

The contributions paid by the Employer are set by the Fund Actuary at each triennial actuarial valuation (the most recent being as at 31 March 2016), or at any other time as instructed to do so by the Administering Authority. The contributions payable over the period to 31 March 2020 are set out in the Rate and Adjustments certificate. For further details on the approach adopted to set contribution rates for the Employer, please refer to the 2016 actuarial valuation report.

I estimate the Employer's contributions for the period to 31 March 2020 will be approximately £273,000.

Notes:

The above figures should be treated as estimates and may need to be adjusted to take account of:

- any material events, such as curtailments, settlements or the discontinuance of the Employer's participation in the Fund;
- any changes to accounting practices;
- any changes to the Scheme benefit or member contribution rates; and/or
- any full funding valuation that may have been carried out on the Employer's behalf.

The monetary amount of the projected service cost for the period to 31 March 2020 may be adjusted to take account of actual pensionable payroll for the period.

Section 5 - Sensitivity Analysis

Sensitivity analysis

The sensitivities regarding the principal assumptions used to measure the scheme liabilities are set out below:

Change in assumptions at 31 March 2019:	Approximate % increase to Defined Benefit Obligation	Approximate monetary amount (£000)
0.5% decrease in Real Discount Rate	14%	782
0.5% increase in the Salary Increase Rate	3%	176
0.5% increase in the Pension Increase Rate (CPI)	11%	590

The principal demographic assumption is the longevity assumption (i.e. member life expectancy). For sensitivity purposes, we estimate that a one year increase in life expectancy would approximately increase the Employer's Defined Benefit Obligation by around 3-5%. In practice the actual cost of a one year increase in life expectancy will depend on the structure of the revised assumption (i.e. if improvements to survival rates predominantly apply at younger or older ages).

The provided sensitivity figures can be used to estimate the impact of adopting different financial assumptions (e.g. an Employer considering alternative accounting assumptions or to help an Employer complete an ESFA accounts return). For further details on this, please refer to the accompanying accounting covering report.

In order to quantify the impact of a change in the financial assumptions used, we have calculated and compared the value of the scheme liabilities at the accounting date on varying bases. The approach taken is consistent with that adopted to derive the accounting figures provided in this report.

The above figures have been derived based on the membership profile of the Employer as at the date of the most recent actuarial valuation.

The approach taken in preparing the sensitivity analysis shown is consistent with that adopted in the previous year.

Annual Report for the year ended

31 March 2019

The Law – the following annual report is provided in accordance with Paragraph 4 of Schedule 2 to the Land Drainage Act 1991.

No later than 30 September 2019 a copy must be provided to:

- Department for Environment, Food and Rural Affairs, Flood Management Division, Floor 3, Seacole, 2 Marsham Street, London SW1P 4DF via floodreports@defra.gsi.gov.uk
- National Flood and Coastal Risk Manager (Strategic Delivery), The Environment Agency, Horizon House, Deanery Road, Bristol, BS1 5AH via rachael.hill@environment-agency.gov.uk
- The Chief Executives of:
 - all local authorities that pay special levies to the Board;
 - all County Councils or London Boroughs within which the Board is situated.

Please complete the form electronically. If you are unable to complete the form electronically, please complete in BLOCK LETTERS using **black ink**.

Please round all cash figures down to nearest whole £.

EAST SUFFOLK	Internal Drainage Board
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Section A – Financial information

Preliminary information on special levies issued by the Board for 2019- 20

Information requested below is essential in calculating future formula spending share. It is not covered elsewhere on this form or by the external auditor's certificate.

Special levies information for financial year 2019-20 (forecast)	
Name of local authority	2019-20 forecast £
1. BABERGH DISTRICT COUNCIL	1,734
2. IPSWICH BOROUGH COUNCIL	36,724
3. MID SUFFOLK DISTRICT COUNCIL	38,936
4. EAST SUFFOLK DISTRICT COUNCIL	114,209
5.	
6.	
7.	
8.	
Total	191,603

Section A – Financial information (continued)

Income and Expenditure Account for the year ending 31 March 2019

All Internal Drainage Boards must ensure that the Income and Expenditure information provided below is consistent with the Board's annual accounting statements which have been prepared in accordance with proper practices found in *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 2017*

	Notes	Year ending 31 March 2019 £
INCOME		
1. Drainage Rates		267,213
2. Special Levies		184,624
3. Higher Land Water Contributions from the Environment Agency		94,919
4. Contributions received from developers/other beneficiaries		80,412
5. Government Grants (includes capital grants from EA and levy contributions)		30,602
6. PSCAs from EA and other RMAs		55,774
7. Loans		0
8. Rechargeable Works		376,621
9. Interest and Investment Income		17,141
10. Rents and Acknowledgements		0
11. Other Income		212,660
Total income		1,319,966
EXPENDITURE		
12. New Works and Improvement Works		29,798
13. Total precept to the Environment Agency		86,310
14. Watercourse maintenance		174,202
15. Pumping Stations, Sluices and Water level control structures		324,497
16. Administration		132,819
17. PSCAs		55,774
18. Rechargeable Works		367,813
19. Finance Charges		89,118
20. SSSIs		0
21. IDB Biodiversity and conservation (other than item 20 expenditure)		4,500
22. Other Expenditure		12,062
Total expenditure		1,276,893

EXCEPTIONAL ITEMS		
23. Profits/(losses) arising from the disposal of fixed assets		0
Net Operating Surplus/(Deficit) for the year		43,073
24. Developers Funds income not applied in year		77,645
25. Grant income not applied in year		56,584

Notes:

11. Include all other Income, such as absorption account surpluses (for example plant and labour absorption accounts).
12. State the gross cost of undertaking minor capital works that have not been capitalised and the annual depreciation charges of all major schemes that have been capitalised. You should also include a fair proportion of the support costs directly associated with delivery of the schemes.
13. State the total precept demanded for the year as properly issued by the Environment Agency, in accordance with section 141 of the Water Resources Act 1991. Providing that the precept has been properly issued as before stated it should always be included here, even when the Board has appealed against the amount of contribution, in accordance with section 140 of the Water Resources Act 1991. Where the Board knows with certainty the outcome of any such appeal, it should also include the appropriate accrual/prepayment.
14. State all costs associated with the maintenance of watercourses, meaning work associated with open channels, pipelines, culverts, bridges, etc. Plant, vehicle and labour charges should include a fair proportion of the overheads such as depot/workshop costs, employment on-costs, insurances and depreciation, etc. You should also include a fair proportion of the support costs directly associated with delivery of the maintenance programme.
15. State all costs associated with maintaining and operating the pumping stations, sluices and water level control structures. Plant, vehicle and labour charges should include a fair proportion of the overheads such as depot/workshop costs, employment on-costs, insurances and depreciation, etc. You should also include a fair proportion of the support costs directly associated with maintaining and operating the pumping stations, sluices and water level control structures.
16. Include the cost of non-technical staff only, office accommodation, annual depreciation of office equipment that has been capitalised, minor office equipment that has not been capitalised, postages, telecoms', stationery, printing, advertising, auditing of accounts, general insurances and all other costs associated with supporting the organisation. Please note that this does not include support costs, which are directly associated with the delivery of front line services.
17. State all costs associated with the PSCA
18. State all costs associated with undertaking work for third parties. Plant, vehicle and labour charges should include a fair proportion of the overheads such as depot/workshop costs, employment on-costs, insurances and depreciation, etc. You should also include a fair proportion of the support costs directly associated with undertaking the rechargeable work.
19. Include the cost of servicing any borrowing, in terms of bank/loan/hire purchase Interest payable.
20. State all costs associated with undertaking works – capital or maintenance – specifically for helping to achieve favourable condition on Sites of Special Scientific Interest (SSSIs). In most cases, these costs will be incurred in implementing actions set out in SSSI Water Level Management Plans or SSSI River Restoration Plans.
21. State all costs associated with undertaking works – capital or maintenance – that are likely intended to help conserve biodiversity (other than works on SSSIs). These costs are likely to be incurred in implementing actions set out in an IDB's Biodiversity Action Plan or other conservation actions on non-designated sites.
22. Include all other expenditure, such as a provision for bad/doubtful debts, write-offs, and absorption account deficits (for example plant and labour absorption accounts).
23. For the disposal of assets, state the difference between any proceeds from the sale/disposal of the asset and the cost of the asset less accumulated depreciation.
24. Total balance of developer fund year end.
25. Unspent grant at year end.

Section B –IDB Reporting

Policy Delivery Statement

Boards are required to produce a publicly available policy statement setting out their plans for delivering the Government's policy aims and objectives. It is recommended that these statements be published on Boards' websites where they have them and reviewed every three years.

Is an up to date statement in place and copy (or weblink)

provided to Defra, and EA? https://www.wlma.org.uk/uploads/ESIDB_Policy_Statement.pdf Yes ☒ No ☐

Biodiversity

Please indicate whether your Board has a Biodiversity Action PlanYes ☒ No ☐

If "yes" is the Biodiversity Action Plan available on your website?

https://www.wlma.org.uk/uploads/ESIDB_BAP_April_2018.pdfYes ☒ No ☐

What year was your Biodiversity Action Plan last updated?).....

2017/18

Have you reported progress on BAP implementation on your web site?.....Yes ☐ No ☒

When was biodiversity last discussed at a Board meeting (date)?.....

12/06/2019

Do you have a biosecurity process?.....Yes ☒ No ☐

SSSI water level management plans

Please indicate whether your Board is responsible for any SSSI water level management plans?.....Yes ☒ No ☐

If so, which ones:

Fox Fritillary Meadow

Area of SSSI with IDB water level management plans.....

2.4 ha

Area of SSSI where IDB water level management activities are contributing to recovering or favourable condition?

2.4 ha

Area of SSSI where IDB water level management actions are required to achieve recovering or favourable condition?

0

Access to environmental expertise

Does your IDB have access to environmental expertise? If so please tick all those options below through which environmental expertise is regularly provided to your IDB:

Appropriately skilled Board Members (e.g. Board member from an Environmental Body/Authority)	<input checked="" type="checkbox"/>
Co-opted members	<input type="checkbox"/>
Directly employed staff	<input checked="" type="checkbox"/>
Contracted persons or consultants	<input checked="" type="checkbox"/>
Environmental Partners/NGOs	<input checked="" type="checkbox"/>
Other (please describe)	<input type="checkbox"/>

Asset Management

What system/database does your Board use to manage the assets it is responsible for?

ADIS	<input type="checkbox"/>
Paper Records	<input type="checkbox"/>
Other Electronic System: Bespoke Microsoft Access Database and GIS	<input checked="" type="checkbox"/>

Has your Board continued to undertake visual inspections and update asset databases on an annual basis?

Yes ☒ No ☐

What is the cumulative total of identified watercourse (in km) that the Board periodically maintains?

102km

How many pumping stations does the Board operate?

10

What is the cumulative design capacity of the Board’s pumping station(s) (enter zero if no stations are operated)?

3.6 cumecs

Health and Safety

Does the Board have a current Health and Safety policy in place?	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>
Does the Board have a responsible officer for Health and Safety?	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>
Have there been any reportable incidents in the past year?	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>

If so, please summarise in the box below:

Guidance and Best Practice

Has your IDB adopted a formal Scheme of Delegation?

Yes☒

No☐

Has your IDB provided training for board members in the last year in the any of the following areas?

Governance

☒

Finance

☒

Environment

☒

Health, safety and welfare

☒

Communications and engagement

☒

Other (please describe)

☐

Is your Board’s website information current for this financial year? (Board membership, audited accounts, programmes of works, WLMPS, etc)

Yes☒

No☐

Has your IDB adopted computerised accounting and rating systems?

Yes☒

No☐

Has your board published all minutes of meetings on the website?.....

Yes☒

No☐

Does the Board publish information on its website on its approach to maintenance works and provide contact details to allow for and encourage public engagement?

Yes☒

No☐

When planning maintenance and capital works are environmental impacts taken into account and wherever possible best practice applied?

Yes☒

No☐

Has your Board adopted the following governance documents?

Standing Orders

Yes☒

No☐

Have the Standing Orders been approved by Ministers

Yes☒

No☐

Byelaws

Yes☒

No☐

If you have Byelaws, have you adopted the latest model byelaws published in 2012.....

Yes☒

No☐

Have the Byelaws been approved by Ministers.....

Yes☒

No☐

Code of Conduct for Board Members.....

Yes☒

No☐

Financial Regulations.....Yes ☒ No ☐

Register of Member's Interests.....Yes ☒ No ☐

Anti-fraud and corruption policy..... Yes ☒ No ☐

Board membership and attendance

How many Board members (in total – elected and appointed) do you have on your IDB?	23
Seats available to appointed members under the Land Drainage Act 1991.	12
Number of elected members on the board at year end.	9
Number of appointed members on the board at year end.	12
Mean average number of elected members in attendance at each board meeting over the last financial year.	6
Mean average number of appointed members in attendance at each board meeting over the last financial year.	8

Have you held elections within the last three years?.....Yes ☒ No ☐ N/A ☐

Did elections comply with the requirements specified by the Secretary of State under Regulation 28 of the Land Drainage (Election of Drainage Boards) Regulations 1938?..... Yes ☒ No ☐ N/A ☐

Complaints procedure

Is the procedure for a member of the public to make a complaint about the IDB accessible from the front page of its website?.....Yes ☒ No ☐

Number of complaints received in the financial year?	Nil
Number of complaints outstanding in the financial year?	Nil
Number of complaints referred to the Local Government Ombudsman?	Nil
Number of complaints upheld by the Local Government Ombudsman?	N/A

Public Engagement

Set out what your Board has done in this financial year to engage with the public (tick relevant box(es) below):

Press releases	<input checked="" type="checkbox"/>
Newsletters	<input checked="" type="checkbox"/>
Web site	<input checked="" type="checkbox"/>
Meetings	<input checked="" type="checkbox"/>
Shows/events (including open days/inspections)	<input type="checkbox"/>
Consultations	<input checked="" type="checkbox"/>
Notices	<input type="checkbox"/>

Percentage (in value) of drainage rates outstanding at year end?

2.5%

Section B: NOTES

Guidance and Best Practice

Has your Board published **all** minutes of meetings on the web site? In answering this question, this should apply to all the main Board meetings held in the year and any appropriate meetings the Board has held with external stakeholders.

Board membership and attendance

When referring to **elected members** of the Board, this relates to the number of landowners/drainage rate payers that are elected to the Board.

When referring to **appointed members** of the Board, this relates to the number of members appointed by the local authorities to represent the local council taxpayers.

When referring to mean average number of elected and appointed members in attendance at meetings at each board meeting – **this should be expressed as a number of attendees** and not as a percentage attendance.

With regard to elections, under Schedule 1 of the Land Drainage Act 1991, elected members should hold office for three years, at which point a further election is held. When elections are held, they should comply with the requirements under Regulation 28 of the Land Drainage (Election of Drainage Boards) Regulations 1938 – to advertise and notify local stakeholders accordingly.

Section C – Declaration

EAST SUFFOLK ENTER INTERNAL DRAINAGE BOARD NAME HERE

Internal Drainage Board

I confirm that the information provided in sections A-C or with this form is correct.

Signature

P. Camamile

Date

23/09/2019

Name in BLOCK LETTERS

PHIL CAMAMILE

Designation

CHIEF EXECUTIVE

Email address

PHIL@WLMA.ORG.UK

BOARD MEMBERSHIP AS AT 31 MARCH 2019

NAME	MEETINGS	ATTENDED	ATTENDANCE %	CONTACT DETAILS
ELECTED MEMBERS				
Cooke P N R	3	2	67	pnrcooke@btconnect.com
Foskett J **	3	1	33	james@jamesfoskettfarms.co.uk
Greenwell Sir Edward	3	3	100	edwardgreenwell@gedgrave.co.uk
Loyd C A	3	2	67	charles.loyd@struttandparker.com
Mann C J	3	1	33	mannfarms@btinternet.com
Mann R W	3	1	33	richard@mannpotatoes.com
Paul M A	3	1	33	michael@kirtonestate.co.uk
Pipe R J *	3	3	100	puffa@mortiers.com
Rowlands A J	3	3	100	Adam.rowlands@rspb.org.uk
APPOINTED MEMBERS				
Ipswich BC				
Hall B	3	2	67	bob.hall@councillors.ipswich.gov.uk
Holmes O	3	1	33	oliver.holmes@councillors.ipswich.gov.uk
Smart P	3	3	100	phil.smart@councillors.ipswich.gov.uk
Mid Suffolk DC				
Caston J	3	2	67	james.caston@midsuffolk.gov.uk
Marchant W (Ms) (wef June 18)	3	0	0	wendy.marchant@midsuffolk.gov.uk
Welham K	3	2	67	keith.welham@midsuffolk.gov.uk
Suffolk Coastal DC				
Block C (Mrs)	3	3	100	christine.block@suffolkcoastal.gov.uk
Hedgley C	3	2	67	colin.hedgley@suffolkcoastal.gov.uk
Marson J (Mrs)	3	3	100	jane.marson@gmail.com
Smith A	3	3	100	andy.smith@suffolkcoastal.gov.uk
Waveney DC				
Beavan D (wef Jan 19)	1	1	100	david.beavan@waveney.gov.uk
Rivett C	3	0	0	craig.rivett@waveney.gov.uk

* Chairman ** Vice-Chairman

Elected Average Attendance 63%

Appointed Average Attendance 65%



Gifts and Hospitality Register for 2018/19

[illegible]