

A MEETING OF THE KING'S LYNN INTERNAL DRAINAGE BOARD WAS HELD VIRTUALLY VIA MICROSOFT TEAMS ON FRIDAY, 15 MAY 2020 AT 9.30 AM.

Elected Members

- * J R Askew
- * K Banham
- * S Keene
- * R S Markillie
- * S A R Markillie
- * T Matkin
- N Padwick
- * M Riddington
- * J Symington
- A Whitehead

Appointed Members

King's Lynn & W N B C

- B Ayres
- * A Bubb
- * C Crofts
- * I Devereux
- * Lord Howard of Rising
- * J Kirk
- * P Kunes
- * B Long
- * E Nockolds
- * D Whitby

Fenland District Council

D Topgood

- * Present (81%)

B Long in the Chair

In attendance:

C Beaumont (WMA Project Engineer), C Brady (Sustainable Development Manager), K Byrne (Business Support Officer), P Camamile (Chief Executive), S Cook (PA to the Chief Executive), G Howe (Project Manager), S Jeffrey (Finance and Rating Manager), C Laburn (Environment Manager), M Neale (Project Manager) and R Taylor (Operations Manager)

ID	King's Lynn IDB, Minute	Action
45/20	APOLOGIES FOR ABSENCE	
45/20/01	Apologies for absence were received on behalf of Adrian Whitehead and Nick Padwick.	
45/20/02	The Chairman welcomed everyone to the Board's first virtual meeting. The Chief Executive advised members that changes had been made to the Board's Standing Orders which had been approved by Defra on 17 April 2020 that allowed the Board to meet virtually until 7 May 2021. These changes had been necessary to allow the Board to continue to hold lawful public meetings during the Coronavirus pandemic. RESOLVED that this be noted.	
46/20	DECLARATIONS OF INTEREST	

ID	King's Lynn IDB, Minute	Action
46/20/01	There were no declarations of interest made, other than those already recorded in the Members' Register of Interests.	
47/20	MINUTES OF THE LAST MEETING	
47/20/01	The minutes of the last Board meeting held on 13 March 2020 were approved and signed as a true record. Arising therefrom:	
47/20/02	Licence/Assent/habitat Regulations Assessment (4.1.) (30/20/03)	
	The Chief Executive reported that the application to Natural England for a license to fill-in the old outfall at Wolferton had been submitted.	
47/20/03	Wolferton Catchment Flood Risk Management Scheme (1.2.) (30/20/04)	
	The Chief Executive advised members that he had met virtually with the new MP for North West Norfolk, James Wild to discuss some of the projects the Board was involved with. James was keen to see some of the work being done on the ground, after the Covid-19 restrictions had been lifted.	
47/20/04	Health & Safety (31/20/06)	
	The Chief Executive reported that he had submitted to ADA the extra costs incurred by the Board as a result of having to manage unprecedented rainfall volumes. This had now been referred to DEFRA.	
47/20/05	Islington Pumping Station (32/20/06)	
	The Chief Executive reported that the team had spoken to Julia Baker at Balfour Beatty and that she would attend the next face to face meeting of the Board to discuss the local community activity in connection with the Islington pumping station project. RESOLVED that this be noted.	
	<i>Post Meeting Note: Julia Baker has been invited to the next Board Meeting on 10 July 2020 to discuss Biodiversity Net Gain and the Islington Pumping Station Project.</i>	
47/20/06	Highways Bridge at Tilney St Lawrence: Hand Railing (33/20/06)	
	The Sustainable Development Manager highlighted that the team had written to the County Council 7 weeks ago regarding this matter but were still waiting for a response. Brian Long advised that he would be happy to follow this up with the individuals concerned if needed.	CB/BL

47/20/07 Plant and Works Committee

The Chief Executive highlighted that the Plant and Works Committee meeting which was due to be held in April to discuss the future of the former Gravel Bank pumping station was postponed due to the Covid-19 restrictions. It was agreed that the Committee would get a better feel of the situation if the rescheduled meeting was held on-site whilst maintaining social distancing. RESOLVED that a revised meeting date be agreed out of meeting.

SC

48/20 ENGINEERING REPORT

48/20/01 The Engineering Report, (a copy of which is filed in the Report Book), was considered in detail and approved. Arising therefrom:

48/20/02 Islington Catchment Flood Risk Management Scheme (1.1)

The Project Engineer (CB) reported that the Covid-19 pandemic had slowed progress in some areas with the current planned completion date being extended to 20 April 2021, from the original date of 31 March 2021. Work was generally progressing well, however there was a possibility that costs could be impacted. Members thanked the project team for keeping the project on track, despite the current situation.

48/20/03 Wolferton Pumping Station (1.2)

The Project Manager (GH) highlighted that the contractors employed to screen and spread the arisings from construction of the Pumping station did not do as promised. Because of their actions the Board had not paid the contractor's Invoice in full. The Project Manager (GH) explained that the area had now been cleared and that the total cost would probably break-even due to the recovered stone being used for slip repairs. Keith Banham thanked the Project Manager and the team for sorting this out.

48/20/04 North Lynn Pumping Station

The Project Manager (MN) reported that the team had been putting together a draft scheme in line with the Board's Capital Works Programme to replace the pump at North Lynn Pumping Station and install an additional pump to provide greater capacity. The Outline Business Case (OBC) had been submitted to the Environment Agency, following which a number of queries had been raised by the National Project Assurance Service (NPAS) for which we have 5 days to reply. It was hoped to have this turned around quickly and approval be given by the end of May, so that orders could be placed with the various suppliers as soon as possible.

MN

49/20 ENVIRONMENTAL REPORT

ID King's Lynn IDB, Minute	Action
<p>49/20/01 The Environmental Report was considered in detail and approved (a copy of which is filed in the Report book). Arising therefrom:</p>	
<p>49/20/02 Water Life Recovery East (WLRE)</p> <p>Sam Markillie asked if South Holland were involved in this project. The Environment Manager confirmed that this was the plan and that WLRE were hoping to include as many IDBs as possible.</p>	
<p>49/20/03 Biodiversity Net Gain – Islington Pumping Station</p> <p>The Environment Manager advised members that the Board's officers had attended a virtual meeting to discuss the potential net gains in biodiversity which may be achievable at Islington Pumping station.</p>	
<p>49/20/04 It was noted that the benefit to Balfour Beatty of delivering net gains in biodiversity would be to fully meet their Key Performance Indicators, as required under the SCAPE framework. Sam Markillie enquired if the Board had a holding number and whether there could be grant-aid available for e.g. planting. It was agreed that the Environment Manager would investigate and report back at the next Board meeting.</p>	CL
<p>50/20 PLANNING REPORT</p>	
<p>50/20/01 The Planning Report was considered in detail and approved (a copy of which is filed in the Report Book). Arising therefrom:</p>	
<p>50/20/02 20_02411_C and 20_02097_C: Application to alter Board Adopted watercourse (Wildfields Road Drain) and relax Byelaw 10 at Main Road, Clenchwarton (2.1)</p> <p>Members considered an application to culvert 76 metres of the Board's Wildfields Road Drain (DRN140G0702) adjacent to Main Road Clenchwarton (approximately 31 metres of which are Adopted by the Board) using a 600mm diameter pipe. It was agreed and thereby RESOLVED to support the proposal in principle, subject to the submission of a revised plan, which would then be determined by the Chief Executive's Management Committee under delegation. The revised submission would include the following:</p> <ul style="list-style-type: none"> • A suitable connection chamber where the proposed culvert meets the existing culvert beneath Main Road • Confirmation of who will be responsible for future maintenance of the proposed culvert. • The replacement of the existing access culvert which is to be incorporated within the proposed culvert (resulting in no open section between the access road and the proposed culvert). 	

ID King's Lynn IDB, Minute	Action
<p>50/20/03 20_02369_C and 20_02370_C: Application to alter Board Adopted watercourse (Black Drain) and relax Byelaw 10 at land South of Russett Close, King's Lynn (2.2)</p> <p>Members considered an application to culvert approximately 17 metres of the Board's Black Drain (DRN133G0201) to the South of Russett Close using a 2.1m x 3.6m box culvert as shown in figures 3 and 4 of the Planning Report. Consent has also been sought to install a roadway over the proposed development of up to 81 dwellings. It was agreed and thereby RESOLVED to consent this application subject to the Board's standard conditions and specifications, which included provision for access to the maintenance strip, south of Black Drain.</p> <p>Elizabeth Nockolds stated that she had been contacted by residents of the area and had visited the site in question. The impact of the proposed work to walking routes and well-established hedgerows was questioned and an Environmental survey requested. The Sustainable Development Manager agreed to request a survey and consult with the Board's Environmental Manager. RESOLVED that this be noted.</p>	CB/CL
<p>50/20/04 20_02436_C: Application to alter a watercourse at South Beach Road, Heacham (2.3)</p> <p>Members considered an application to culvert an un-adopted watercourse to the south of South Beach Road. It was agreed and thereby RESOLVED to consent this application, subject to agreement to the Board's standard conditions and specifications.</p>	
<p>50/20/05 Delegated Consents (3)</p> <p>The schedule of delegated consents determined by the Chief Executive's Management Committee was considered in detail and approved.</p>	
<p>50/20/06 Fees Associated with Consents Granted</p> <p>Members were apprised that two fees associated with consents granted had been invoiced during the reporting period totalling of £28,083.50.</p>	
<p>50/20/07 Chris Crofts reported that as Chairman of the Local Planning Committee, IDB representation at planning hearings would be most helpful. It was agreed that the Sustainable Development Manager would attend these hearings where officers have strong feelings and their attendance may help support the Board's cause. RESOLVED that this be noted.</p>	CB
<p>51/20 MAINTENANCE</p>	

ID King's Lynn IDB, Minute	Action
<p>51/20/01 The Operations Manager reported that, adhering to Covid-19 guidelines, most maintenance work had continued. Brian Long reported that the team have kept work going throughout the pandemic, which is important, as they are essential workers. Well done to all involved.</p>	
<p>52/20 HEALTH, SAFETY & WELFARE AT WORK</p>	
<p>52/20/01 There has been one accident to report this period, an operative while burning brushwood tripped and fell sustaining a minor burn to his forearm from a hot ember. The incident was recorded in the Accident Book and a toolbox talk had subsequently been held to establish a safer system of work to reduce the risk of this happening again.</p>	
<p>52/20/02 Elizabeth Nockolds asked if there was an alternative solution which could remove the need to burn brushwood. The Operations Manager reported that chippers were now widely used and would provide a good alternative solution. It was agreed that this matter be investigated and discussed at the next Plant & Works Committee meeting.</p>	<p>RT</p>
<p>53/20 INTERNAL AUDIT REPORT 2019/20</p>	
<p>53/20/01 The Internal Audit Report for 2019/2020 as prepared by the Board's Internal Auditor, together with the Chief Executive and Finance Officer's responses (copies of which are filed in the Report Book), were considered in detail and approved. Arising therefrom:</p>	
<p>53/20/02 It was agreed and thereby RESOLVED to approve the re-appointment of the King's Lynn and West Norfolk Borough Council's Internal Audit Service (shared with Fenland District Council) to undertake the Board's Internal Audit for 2020/21.</p>	
<p>54/20 MANAGEMENT ACCOUNTS 2019/20</p>	
<p>54/20/01 The Financial Report for the year ending 31 March 2020, was considered in detail and approved (a copy of which is filed in the Report Book). Arising therefrom:</p>	
<p>54/20/02 The Chief Executive reported that a full code external audit was required this year because turnover had exceeded £6.5m for the last 3 years consecutively. The Chief Executive stated that the external audit fee would be £40k this year and £25k for the next 2 years as a result of this. RESOLVED that this be noted.</p>	<p>SJ</p>
<p>55/20 SCHEDULE OF PAID ACCOUNTS</p>	
<p>55/20/01 The Finance and Rating Manager noted that the Schedule of Paid Accounts was for the period 01/01/2020 to 31/03/2020, and not</p>	

ID King's Lynn IDB, Minute	Action
<p>01/02/2020 to 31/03/2020 as per the agenda. The agenda was correct. The Schedule of Paid Accounts for the period 1 January 2020 to 31 March 2020 totalling £3,321,760.57 (a copy of which is filed in the Report Book), was considered in detail and approved. There were no matters arising.</p>	
56/20 RISK REGISTER	
<p>56/20/01 Members considered the risk register for those risks with a risk assessment matrix score of ≥ 6. Arising therefrom:</p>	
<p>56/20/02 It was agreed and thereby RESOLVED to include the risk of pandemics such as Covid-19 in the Risk Register, which could potentially lead to work slippage and an escalation of operating costs. A risk assessment matrix score of 3 would be entered in the Risk Register and kept under review, moving forward.</p>	PJC
57/20 CORRESPONDENCE	
<p>57/20/01 There was no correspondence requiring the Board's consideration during this reporting period.</p>	
58/20 DATE OF NEXT MEETING	
<p>58/20/01 The date of the next meeting would take place at 9.30 am on 10 July 2020.</p>	
59/20 ANY OTHER BUSINESS	
<p>59/20/01 Sam Markillie asked the Board's view regarding the social media policy outside of the workplace. The Chief Executive reported that there are social media policies in place with clear guidelines, but that a reminder could be shared reiterating that any content should be approved by Line Managers before posting.</p>	PJC
<p>Mark Riddington reported that he follows a few drainage boards on Twitter and was this something that could be considered for King's Lynn IDB. This view was supported by Elizabeth Nockolds. The Chief Executive reported that the Board does have a Twitter account and a Facebook page. Now that the IT and Business Support teams are better resourced, this will be an area for future focus.</p>	
60/20 OPEN FORUM: TO HEAR FROM ANY MEMBER OF THE PUBLIC, WITH LEAVE OF THE CHAIRMAN	
<p>60/20/01 There were no members of the public present.</p>	

61/20 CONSORTIUM MATTERS**61/20/01 Unconfirmed minutes**

The unconfirmed minutes of the last Consortium Management Committee meeting held on 27 March 2020 were considered in detail and approved. Arising therefrom:

61/20/02 Responsible Financial Officer

It was agreed and thereby RESOLVED that Sallyanne Jeffrey BSc(Hons) FCCA assumes the role of the Board's Responsible Financial Officer (RFO) as defined in the Accounts and Audit Regulations 2015 with effect from 1 April 2020. This would mean that Sallyanne takes on the additional statutory responsibilities for the Board's financial administration, accounts and budget preparation and for keeping the financial records. For the avoidance of doubt this would also include responsibility for preparing the Final Accounts for 2019/20.

61/20/03 Schedule of Paid Accounts

The WMA Schedule of Paid Accounts for the period 1 December 2019 to 29 February 2020 totalling £473,939.28 as approved at the Consortium Management Committee meeting on 27 March 2020, was considered in detail and adopted by the Board. There were no matters arising.

The Finance and Rating Manager confirmed that the ADA conference included membership fees too, not just the attendance of the course.

61/20/04 Financial Report

The WMA Financial Report for the period 1 April 2019 to 29 February 2020, as approved at the Consortium Management Committee meeting on 27 March 2020 was considered in detail and adopted by the Board. There were no matters arising.

61/20/05 Issues for discussion at the next CMC meeting

There were no specific items raised for discussion at the next Consortium Management Committee (CMC) meeting on 26 June 2020. Should members wish any item to be raised at the next meeting, they should contact any of the Board's representatives, or the Chief Executive directly: members were reminded that the Board's representatives on the CMC were Mr B Long, Mr T Matkin and Lord Howard of Rising. RESOLVED that this be noted.

62/20 CONFIDENTIAL BUSINESS

62/20/01 It was agreed and thereby RESOLVED to exclude the public from the next part of the meeting due to the confidential nature of the business to be transacted, in accordance with Section 2 of the Public Bodies (Admission to Meetings) Act 1960.

Meeting closed at 11:22.

ENGINEERING & OPERATIONS REPORT

1 CAPITAL WORKS

1.1 ISLINGTON CATCHMENT FLOOD RISK MANAGEMENT SCHEME

Commercial

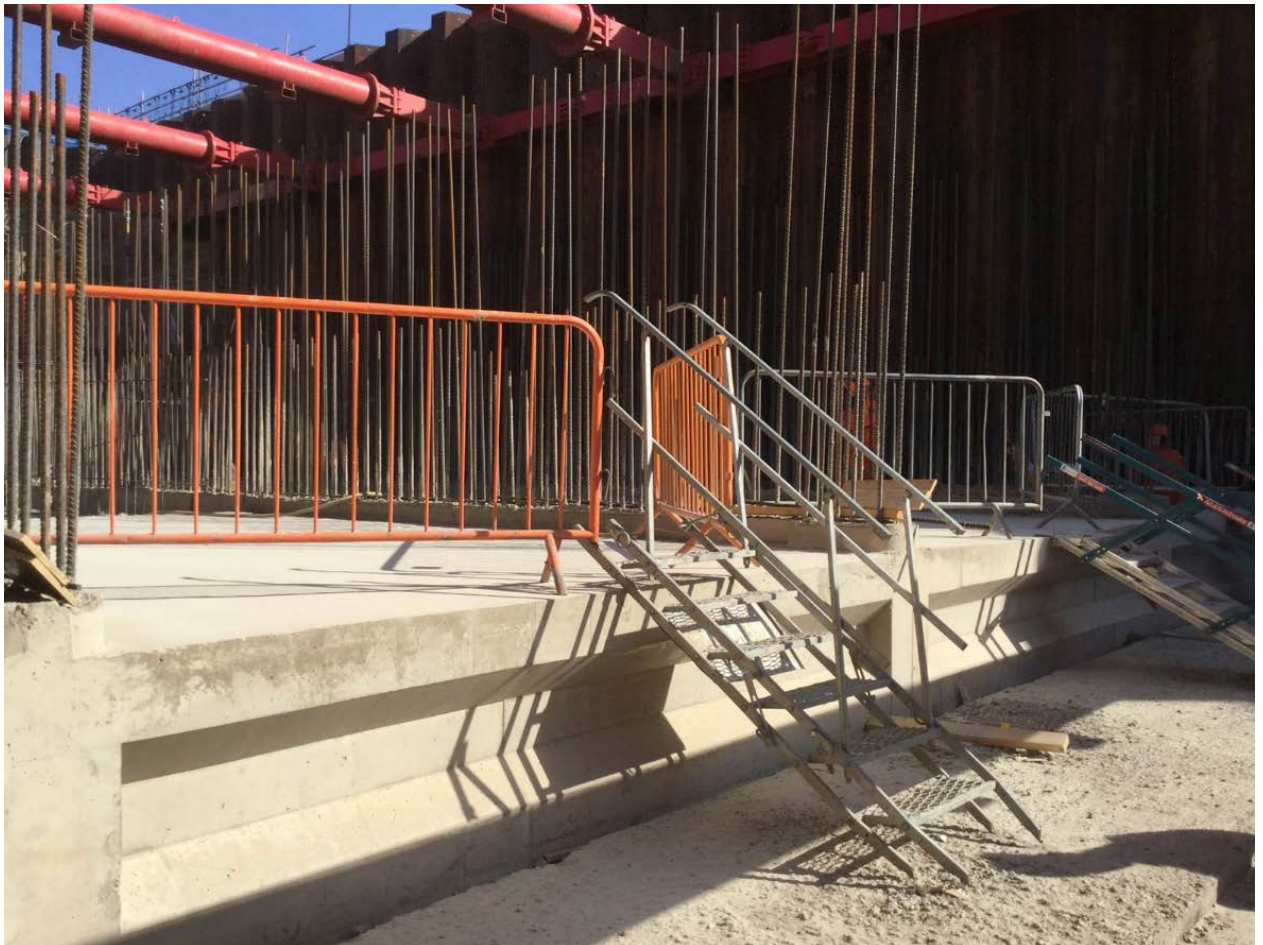
Total build contract value of **£23,057,303.81**

Additional value of agreed Compensation Events to date £8,366

Current programmed completion 31 March 2021

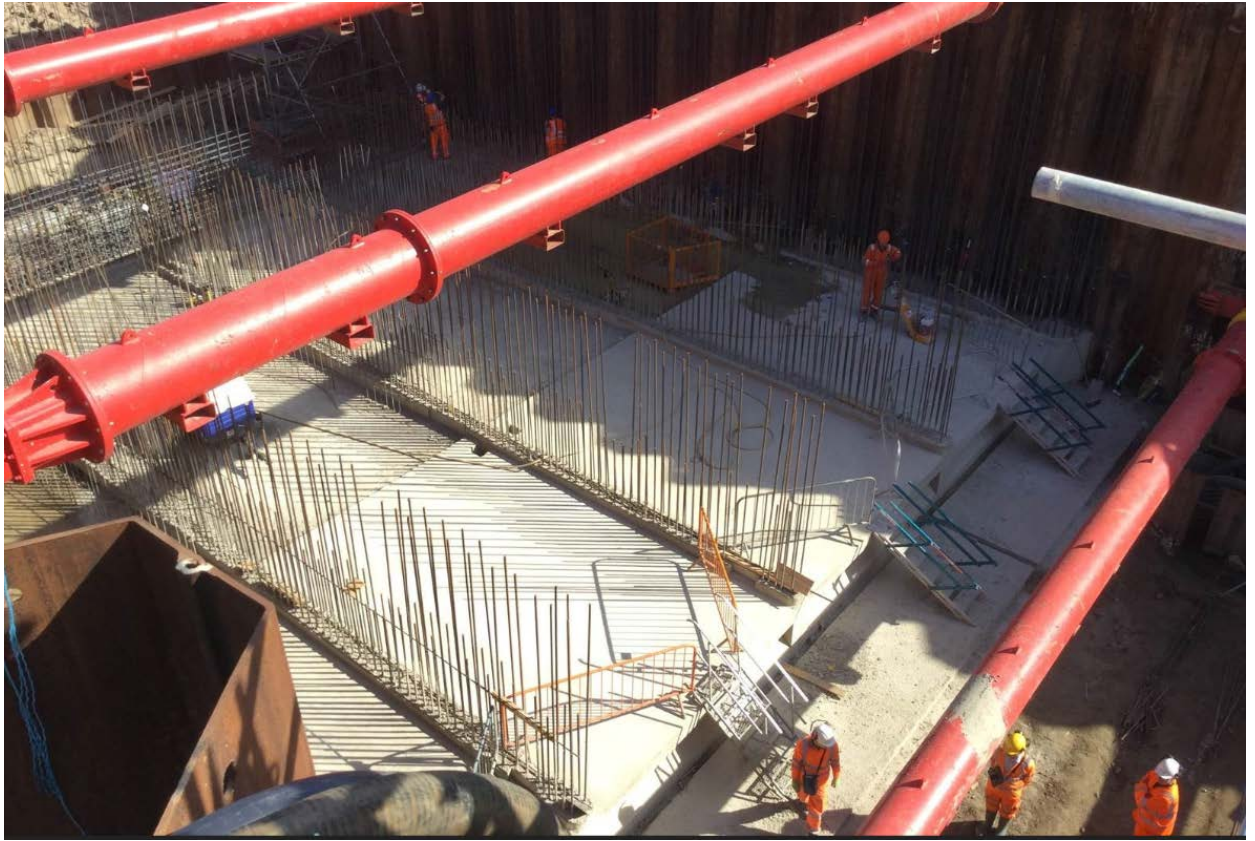
We have been assessing the ongoing effects of the **Covid19** restrictions and previous weather delays. Working closely with Balfour Beatty we have put together a recovery plan which maintains the current programmed completion date. There will be costs incurred but we are working to mitigate these and keep within our budget. We note however that early warnings are still in place regarding possible M&E equipment procurement delays.

Construction



Base Pour completed – 353 cubic metres of concrete (882 tonnes)

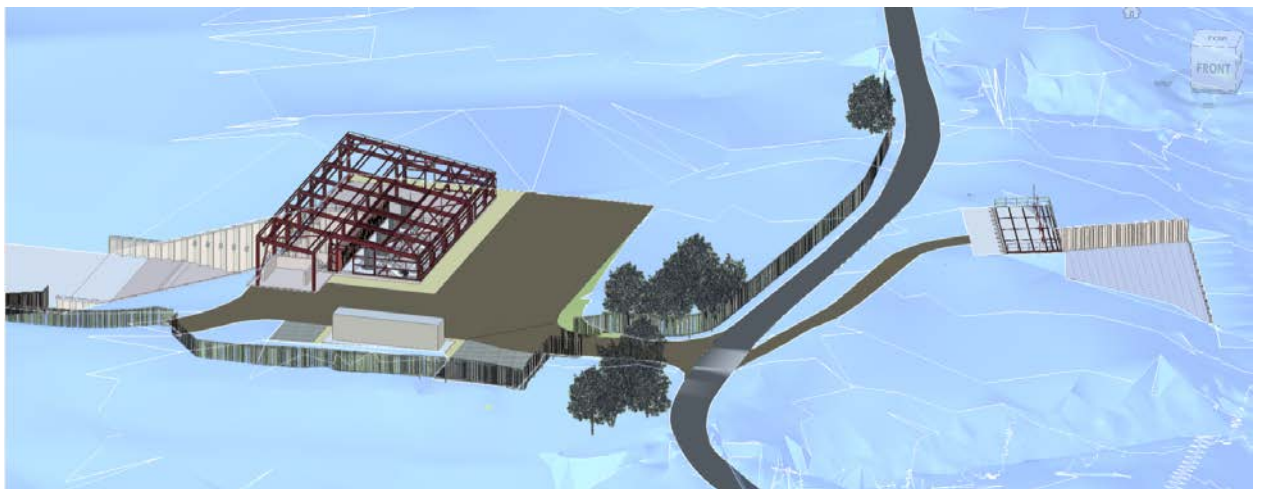
During this period the excavation of the main cofferdam has been completed followed by blinding concrete, fixing of reinforcement steel and casting of the first structural concrete pour. Lower temporary support frame has also been removed clearing the way for the main walls construction to commence. Temporary piling platforms have been constructed at the outfall site ready for sheet piling to commence 27th April 2020.



View of Cofferdam - wall construction commencing

Design

Main pumping station detail design is complete. The above ground structure building and services layout now complete including structural steel framed building.



The main outfall structure design is complete with structural detailing on going.

Pump Control Panel design specification is complete. Supply and install orders have been placed with Paktronic Engineering.

Following meetings with UKPN Major Projects they have completed their feasibility study. Having investigating the available power supplies they have produced a proposal which satisfies our requirement at an acceptable cost and timescale.

Permitry

- Marine Management Organisation (MMO) Licence has been issued.

- Environmental Permit EPR/VB3654UR has been issued.
- A section 50 licence for placement of privately owned services under the highway (discharge pipes) has been also been issued.

Partnering / Social Value

Here are the recent and planned events although due to the current Covid19 situation many of these have been postponed:-

Community activity in March 2020	<ul style="list-style-type: none"> ➤ Downham Market Academy, Linking Curriculum to Careers, 02/03 ➤ Roseberry SSSfN Careers Carousel, 02/03 ➤ National Careers Week Employability Presentation at College of West Anglia (CoWA), 2/3 ➤ Thetford Careers Fair, 11/3 ➤ West Suffolk College – Catch up meeting, 13/3 ➤ Reepham Academy Employability Sessions, 16/03 ➤ Construction Day with ACE-Project & College of West Anglia, 17/03 ➤ Armed Forces Steering Group, 18/3 ➤ Volunteering at King’s Lynn Food Bank, 19/3 ➤ Swan Project - Presentation to Yr9 girls on Construction, roles and pathways/soft skills – Morning session, 20/3 ➤ Construction & Employability Presentation, CoWA Wisbech to Construction Level 1 students, 23/3 ➤ DWP Mentoring Circle – Jobs4Norfolk initiative for 16-24 year olds, 24/3 & 30/3 ➤ Downham Market Compass Overview, 25/3 ➤ Prostate Cancer UK, Awareness Talk, 25/3 ➤ Amends Pathway to Opportunity Employer Engagement Event, 27/3 ➤ 1st Date with King’s Lynn Academy to be their Enterprise Advisor 31/3
Community activity planned for April 2020	<ul style="list-style-type: none"> ➤ Work Experience Will Barnes’ Graduation Ceremony, 24/3 ➤ Building Crafts Conservation Foundation Project – Tony Smith & New Anglia LEP, 24/4 ➤ NEACO Futures Fest, 28/4 ➤ 2nd CCS Visit – 29th April 2020 ➤ Construction Day for JCP Mentoring Circle Group, 29/4 ➤ Armed Forces Careers Event, 30/4
Future community activity	<ul style="list-style-type: none"> ➤ St Germans Academy – Environmental Presentation, site visit, bird box presentation/construction, 4/5 ➤ Old Buckenham High School, Employer Engagement Event, 5/5 ➤ Employability Day at HMP Highpoint, 1/7 ➤ Big Bang STEM Event, Mildenhall Academy, 10/07 ➤ Careers / Science Event ICENI Academy, 16/7
Glossary	<ul style="list-style-type: none"> ➤ CoWA – College of West Anglia ➤ JCP – Job Centre Plus ➤ ASK – Ask Amazing Apprenticeships ➤ Nova Training – An organisation based in <u>Dereham</u> to train young people ➤ LEP – Local Enterprise Partnership – we work with New Anglia LEP ➤ SSSFN – Short Stay School for Norfolk (usually if students have been expelled from another school) ➤ STEM – Stands for Science Technology Engineering & Maths ➤ DWP – Department of Work & Pensions ➤ ACE – Action Community Project

1.2 WOLFERTON PUMPING STATION

Unfortunately, the contractors employed to screen and spread the arising's from construction of the Pumping station did not do as promised, spreading un-screened soil which included construction debris. On inspection with Keith Banham, the Farm Manager, we discovered lumps of concrete and stone anything in size from 100mm to 300mm, wood, plastic, and some metal presumably from the demolition. Understandably, Sandringham Estate were not happy with this and requested that we put the situation right.

Around the middle of March we employed the services of M W Equestrian to carry out the de-stoning of around 20 acres of land behind the Pumping Station. Despite their title they specialise in the removal of construction debris from projects all around the country and were about the only contractors we could find with the right equipment to do the job. As you can see from the attached picture, it is not quite your usual stone picking machine and was able to deal with all of the debris described above.



Over the course of 5 days the contractors dealt with the problem removing around 300 tons of rock, stone and construction waste from the area of land involved, the Boards operatives then spent approx 1 day picking any debris that escaped the machine. A post job inspection by Sandringham Estate confirmed they were happy with the end result.

As a consequence of their actions the original contractors had a substantial amount of money withheld from their fee which was used to off-set the cost of this work.

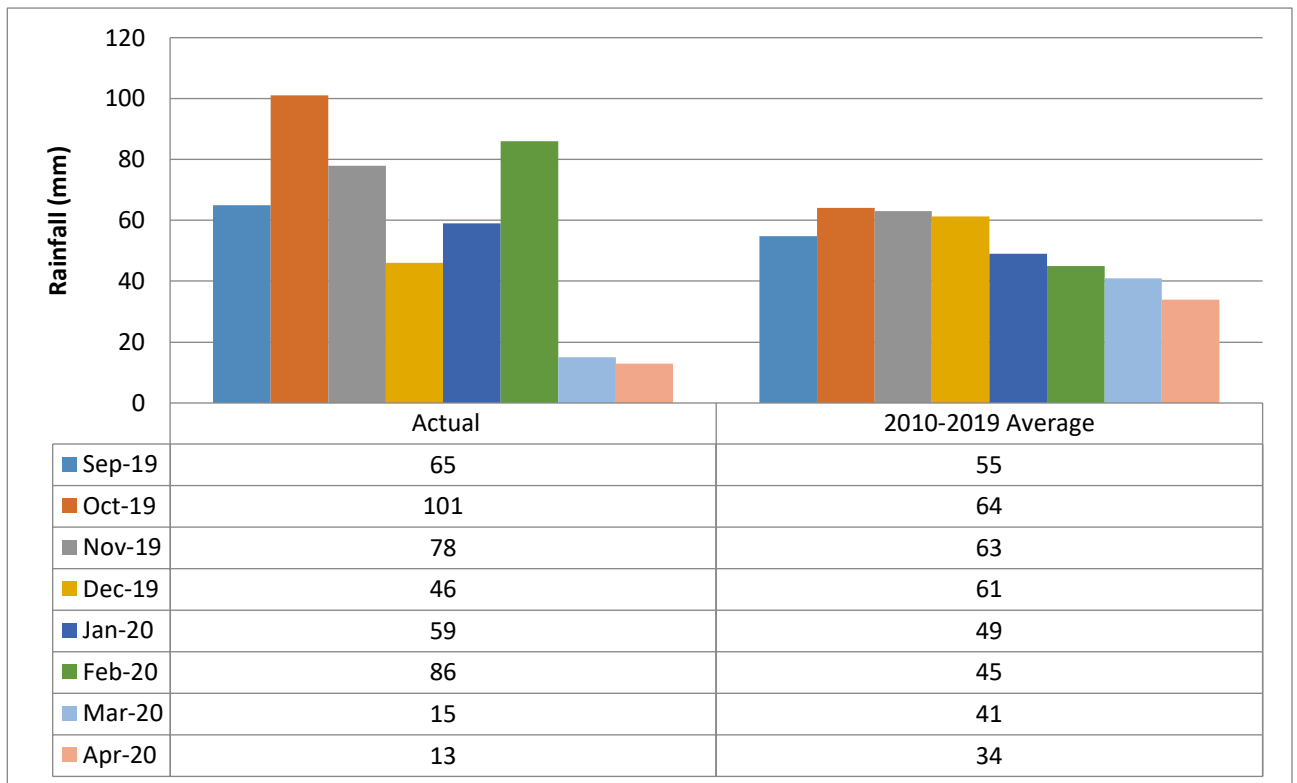
1.3 NORTH LYNN PUMPING STATION – PUMP REPLACEMENT SCHEME

We have been putting together a scheme in line with the Capital Works Programme to replace the existing and add another pump to the North Lynn Pumping Station. This scheme is considered necessary to bring the station into the modern age, the current station being built in 1989. The project will include the replacement of the existing pump and control panel along with the addition of another pump to increase the capacity. We are fortunate that our predecessors had the foresight to include in the original design an extra pump bay, so any civils work should be kept to a minimum helping to keep the costs down. An upgrade of the current power supply will also be required to accommodate the expected extra load.

The scheme started with a survey and modelling exercise in the 2019/20 financial year along with the preparation of the OBC (Outline Business Case) by Stantec, our Consultants. It is currently in draft format concentrating on satisfying Eel Regulations and it is hoped it will be submitted to the Environment Agency for FDGIA (Flood Defence Grant Aid) approval by the end of the month.

2.0 RAINFALL

Accurate monthly rainfall, with an average comparison, figures taken at Pierrepont Pumping Station.



Kings Lynn IDB - Environmental Report May 2020

The following information pertains to environmental work carried out for the Kings Lynn IDB involving the Environmental Team from the 15 March 2020 - 30 April 2020:

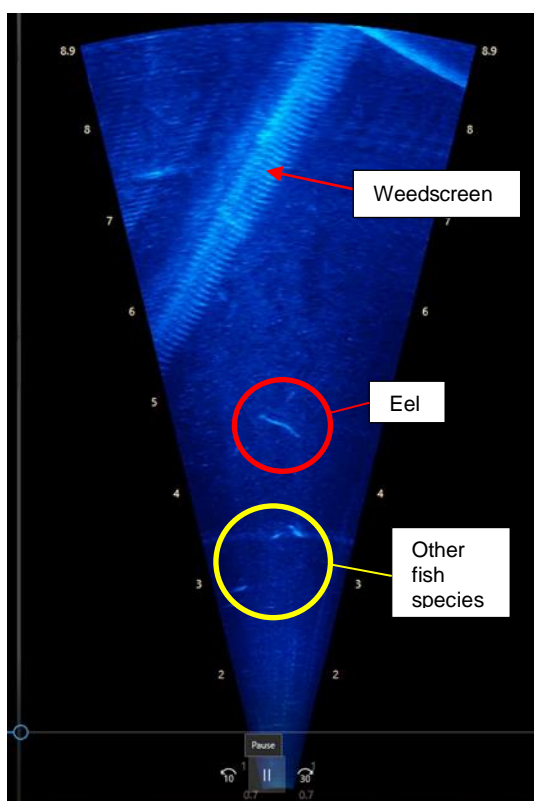
1. Information for the Board

1.1 Covid - 19 Risk Assessment – Environmental Team

A risk assessment has been carried out by the Environment Manager on a list of prioritised activities required to be undertaken by the Environment Team on WMA activities, during the Coronavirus Lockdown period. Although the team continues to work from home, officers are classed as Key workers and therefore any essential maintenance scoping, surveys or mitigation for capital schemes will continue as required during this period. The main issues dealt with within the Risk Assessment ensure that social distancing rules are adhered to on site and travel will occur within separate vehicles.

1.2 Wolferton Pumping Station - Working with Hull International Fisheries Institute

Data regarding pump running times (on /off information) between 20 September 2019 – 05 December 2019 has been provided to the Research Team at the Hull International Fisheries Institute to allow them to interpret the data regarding eel behaviour. This can be achieved by collating the movements of eel shown with their ARAS camera technology in relation to pump usage. An MSc student is currently collating and interpreting this information.



Screenshot of an Eel approaching the Wolferton Weedcreen

2 Pre-Work Site Visits

07 April 2020

A water vole survey was undertaken on the drains of the KLIDB - owned piece of land at the Islington Flood Alleviation zone.

3 Non – Compliance

3.1 Nothing to report within this period.

4 Complaints

4.1 A complaint was received by the member of the public regarding a stock fence having been cut on the Osier Marsh, south of the Gaywood River, by presumed disgruntled dog walkers. The complaint has been passed onto our Land Agents to deal with. At the time of the stock fence being cut, there were no cattle on the site.

5 Assents/Licences Granted and/or Applied for:

Asset / Licence	Date Applied	Date Granted
EA AqHerb Licence to apply glyphosate in or Near a Watercourse at Islington Pumping Station	13/03/2020	29/04/2020

6 Training and Meetings Attended

6.1 Water Life Recovery East

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

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

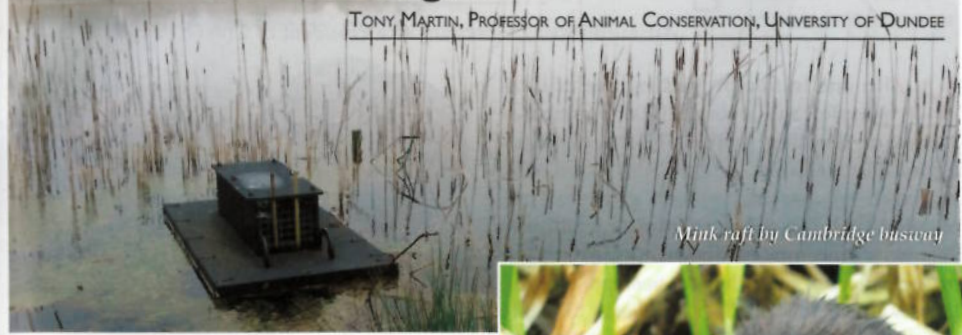
6.2 Biodiversity Net Gain – Islington Pumping Station

A virtual telecom meeting was attended by the Officers to the KLIDB regarding future biodiversity net gains which may be achievable at Islington Pumping station. Habitat and biodiversity gain could be achieved potentially by reedbed enhancement of the Islington flood attenuation area, additional hedgerow planting around this flood attenuation area, improvement to the current neutral grassland or the creation of a lowland meadow. This will all need further investigation, costing and budget profiling by the Balfour Beatty Ecology and the Islington project teams, but there is potential for a number of exciting enhancements to the area and environmental kudos for the KLIDB. The exact extent and quantitative measure of biodiversity gain for the project will likely be reliant on the availability of budget.

Caroline Laburn - Environmental Manager WMA

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

TONY MARTIN, PROFESSOR OF ANIMAL CONSERVATION, UNIVERSITY OF DUNDEE



Mink raft by Cambridge busway

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



Water vole (Arvicola)

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

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

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

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

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

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



Mink female aggressive pose (Paul Gambling)

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

Planning Report

1. Summary of Activity in Reporting Period

This planning report covers the reporting period 29 February 2020 to 24 April 2020. There are currently 22 consent applications being processed. The most common types of consent that the Board receive and determine in its regulatory capacity are set out in the table below alongside the current breakdown of cases.

<i>Application Type</i>	<i>Number</i>
Byelaw 3 (B3) – Discharge of Treated Foul Water (TFW):	1
Byelaw 3 (B3) – Discharge of Surface Water (SW):	5
Byelaw 4 (B4) / Section 23 (S23), LDA 1991 – Alteration of watercourse	8
Byelaw 10 (B10)– Works within 9 m of a Board’s maintained watercourse:	8
Total:	22

The current status of these applications are;

<i>Application Type</i>	<i>B3 – TFW</i>	<i>B3 - SW</i>	<i>B4/S23</i>	<i>B10</i>	<i>Total</i>
Awaiting further information from the applicant:	0	1	4	5	10
Awaiting applicants acceptance of conditions:	0	0	0	0	0
Being processed by officers:	1	4	1	1	7
To be determined by the Board in this report:	0	0	3	2	5
Total:	1	5	8	8	22

As is highlighted by the table immediately above there are 5 applications requiring consideration by the Board in this report. These 5 applications covering 3 sites are outlined below and are detailed in section 2 of this report.

- 20_02411_C and 20_02097_C: Application to alter Board Adopted watercourse and relax Byelaw 10 at Main Road, Clenchwarton.
- 20_02369_C and 20_02370_C: Application to alter Board Adopted watercourse and relax Byelaw 10 at Land South of Russett Close, King’s Lynn.
- 20_02436_C: Application to alter a riparian watercourse at South Beach Road, Heacham.

2. Items Requiring the Board's Consideration

2.1 20_02411_C and 20_02097_C: Application to alter Board Adopted watercourse (Wildfields Road Drain) and relax Byelaw 10 at Main Road, Clenchwarton.

An application has been received to culvert Wildfields Road Drain (DRN140G0702) adjacent to Main Road Clenchwarton for 76 metres (approximately 31 metres of which are Adopted by the Board) using a 600mm diameter pipe and as shown in figures 1 and 2 overleaf. Consent has also been sought to resurface (using Tarmac) an existing crossing over the Adopted section of Wildfields Drain, as part of the aforementioned development.

The applicant has sought the culverting to enable the creation of a footpath, required to be 1 metre from the watercourse. The footpath is required as part of the proposed development adjacent to the watercourse.

Officers believe that the proposals in their current format may unduly increase flood risk, however a suitable revision may be acceptable to the Board. Any revision would likely include replacing the existing access culvert and supplying details of a suitably engineered connection chamber (at the connection under the Road). As this application is required to be determined by the Board as opposed to by officers under delegated authority as per the Board's Schedule of Delegation, officers were hesitant to request the proposed revision ahead of presenting the case to the Board.

Recommendation: The officer recommendation is that the Board agree the principle of the proposal, pending the submission of a revised plan to be determined by officers under delegation. The revised submission should include the following:

- A suitable connection chamber where the proposed culvert meets the existing culvert beneath Main Road.
- Confirmation of who will be responsible for future maintenance of the proposed culvert.
- The replacement of the existing access culvert which is to be incorporated within the proposed culvert (resulting in no open section between the access road and the proposed culvert).

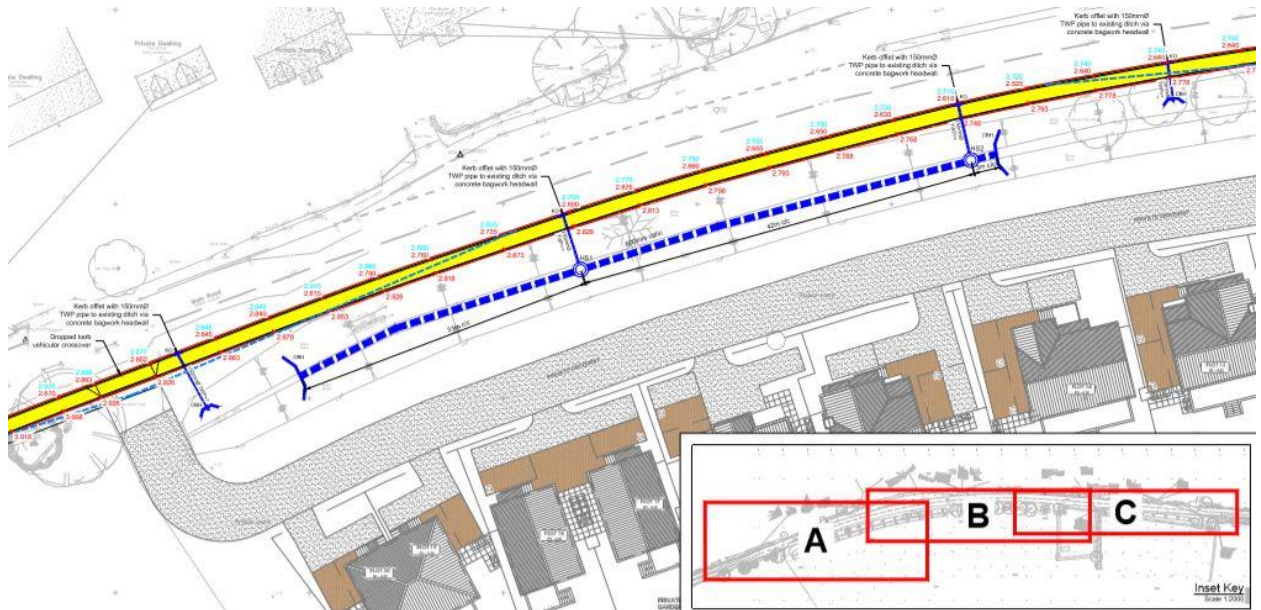


Figure 1: Extract from plans provided by the applicant, showing the location of the proposed 76m culvert in blue, the proposed carriageway over the existing culvert in Grey, and the proposed footpath highlighted yellow.



Figure 2: Location plan showing the proposed culvert location. The sections which are designated as Adopted Watercourses are shown using a solid black line.

2.2. 20_02369_C and 20_02370_C: Application to alter Board Adopted watercourse (Black Drain) and relax Byelaw 10 at Land South of Russett Close, King's Lynn.

An application has been received to culvert Black Drain (DRN133G0201) to the South of Russett Close for 17 metres using a 2.1m x 3.6m box culvert as shown in figures 3 and 4 below. Consent has also been sought to install a roadway over the proposed culvert to enable access to a proposed development of up to 81 dwellings.

This application is required to be determined by the Board as opposed to by officers under delegated authority as per the Board's Schedule of Delegation.

Recommendation: The officer recommendation is for the application to be approved subject to the Board's standard conditions and specifications, including provisions for the Boards access to the maintenance strip to the South of Black Drain being agreed.

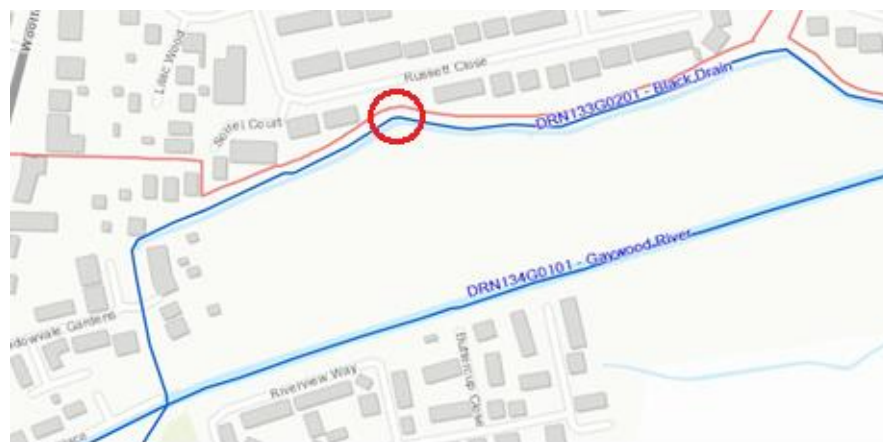


Figure 3: Location plan showing the proposed culvert location. The sections which are designated as Adopted Watercourses are shown using a solid blue line.

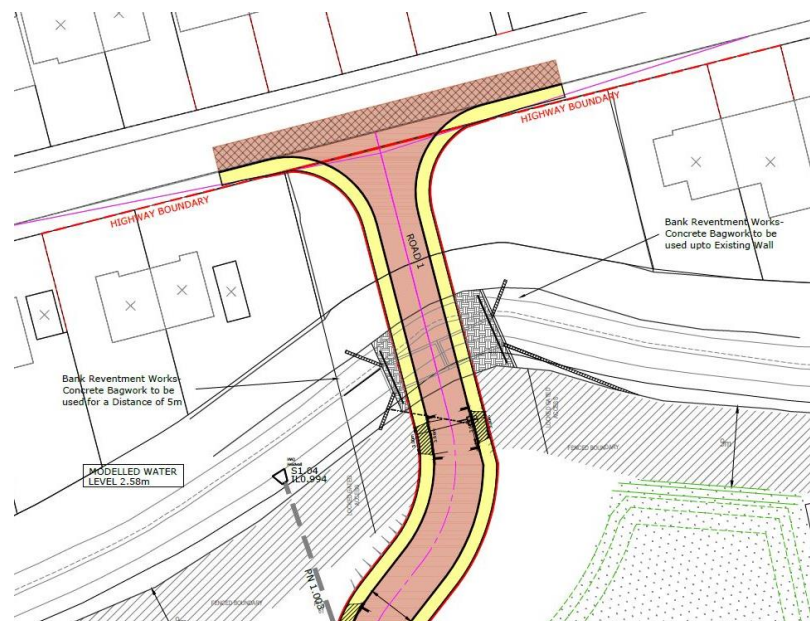


Figure 4: Extract from plans provided by the applicant, showing the location of the proposed 17m culvert and the proposed carriageway.

2.3. 20_02436_C: Application to alter a watercourse at South Beach Road, Heacham.

An application has been received to culvert a non-adopted (riparian) watercourse to the South of South Beach Road, Heacham for 12 metres using a 600mm diameter pipe as shown in figure 5 below. The applicant has sought the culverting to enable the creation of a footpath from a proposed car park to South Beach Road.

This application is required to be determined by the Board as opposed to by officers under delegated authority as per the Board's Schedule of Delegation (due to the applicant or agent being a current Board Member).

Recommendation: The officer recommendation is that the Board approve this application subject to the Boards standard conditions and specifications, including confirmation that all associated works are at least 9m from the Heacham River (adopted watercourse, DRN127G0402).

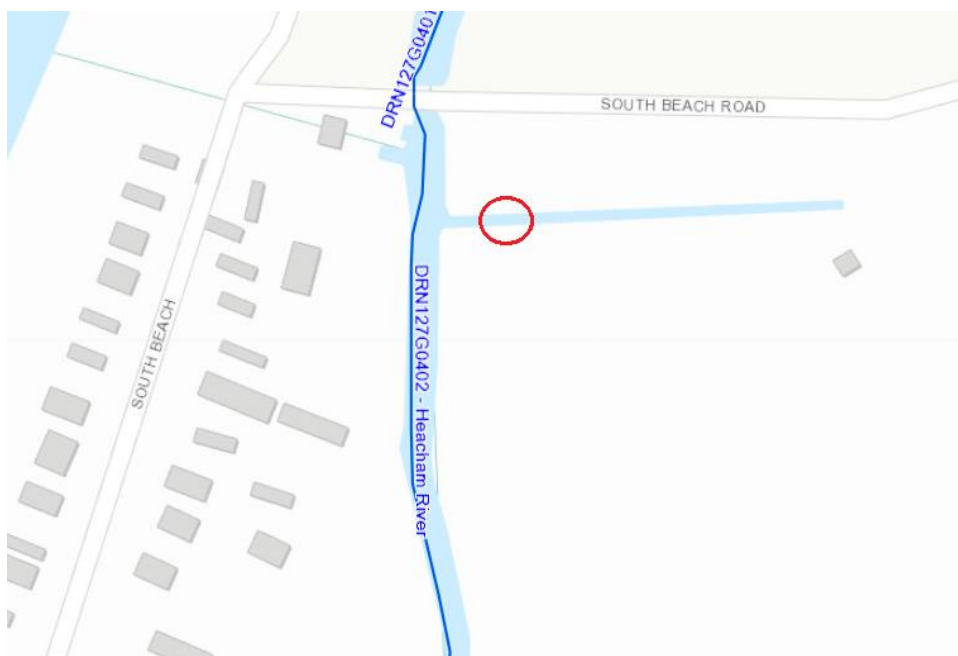


Figure 5: Location plan showing the proposed culvert location. The sections which are designated as Adopted Watercourses are shown using a solid blue line.

3. Delegated Consents Determined

During this reporting period, the following 5 consents under the Land Drainage Act 1991 and Board's Byelaws have been determined by Officers in accordance with their delegated authority.

<i>Application Type</i>	<i>Number</i>
Byelaw 3 (B3) – Discharge of Treated Foul Water (TFW):	0
Byelaw 3 (B3) – Discharge of Surface Water (SW):	1
Byelaw 4 (B4) / Section 23 (S23), LDA 1991 – Alteration of watercourse	4
Byelaw 10 (B10)– Works within 9 m of a Board's maintained watercourse:	0
Total:	5

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

Case. Ref.	Case File Sub-type	Parish	Location / Site Name	Description of Application or Proposal	Outcome
19_01452_C	Byelaw 3 Surface Water	Emneth	Hungate Road	Discharge of surface water from an impermeable area of 2296m ² at a rate 53.4 l/s, 42.8 l/s and 73.1 l/s from Phase 1 of 3.	Granted 24/04/2020
19_01947_C	Section 23, LDA 1991	Clenchwarton	Main Road	Culverting of 70 metres of unadopted (riparian) watercourse	Granted 01/04/2020
20_02239_C	Section 23, LDA 1991	Tilney All Saints	Lynn Road	Culverting of 77 metres of unadopted (riparian) watercourse	Refused 24/03/2020
20_02274_C	Section 23, LDA 1991	Walsoken	Grass Gate Lane	Culverting of 17 metres of unadopted (riparian) watercourse	Granted 13/03/2020
20_02357_C	Section 23, LDA 1991	Tilney St Lawrence	Islington Road	Culverting of 17 metres of unadopted (riparian) watercourse	Granted 20/04/2020

4. Enquiries

Officers have responded to 13 enquires during the reporting period, outlined below;

Case. Ref.	Enquiry Type	Parish	Description
20_02109_Q	Regulation	Walpole	Enquiry re. Flooding
20_02112_Q	Regulation	Walpole Cross Keys	Enquiry re. Land Drainage Consent
20_02194_Q	Regulation	Wisbech	Enquiry re. Land Drainage Consent
20_02263_Q	Works	Wisbech	Enquiry re. Land Drainage Consent
20_02284_Q	Works	Walpole Highway	Enquiry re. Possible infilling of watercourse
20_02292_Q	Abstraction consultation	Terrington St. Clement	Enquiry re. Abstraction
20_02293_Q	Works	West Walton	Enquiry re. Land Drainage Consent
20_02298_Q	Regulation	Marshland St. James	Enquiry re. Drainage infrastructure
20_02305_Q	Regulation	King's Lynn	Enquiry re. Flooding
20_02320_Q	Regulation	Kings Lynn	Enquiry re. Land Drainage Consent
20_02367_Q	Planning	Heacham	Enquiry re. Land Drainage Consent
20_02389_Q	Works	Terrington St. Clement	Enquiry re. Land Drainage Consent
20_02418_Q	Abstraction consultation	Terrington St Clement	Enquiry re. Abstraction

5. Planning Comments

Officers have provided comments on 27 applications that are either in or could impact on the Boards Internal Drainage District. 5 of these applications are for major developments and are summarised below;

Planning App. Ref.	Parish	Stage of Planning	Description
15/01499/DISC_A	Terrington St John	Discharge of Conditions	Residential development of up to 46 dwellings
20/00068/FM	Walpole	Full	Residential development of up to 69 dwellings
F/YR20/0054/O	Wisbech	Outline	Residential development of up to 26 dwellings
19/01112/RMM	Grimston	Reserved Matters	Residential development of up to 44 dwellings
17/01649/DISC_A	Terrington St Clement	Discharge of Conditions	Residential development of up to 24 dwellings

6. Fees Associated with Consents Granted

There have been 2 Surface Water Development Contribution fees invoiced or paid during the reporting period. These fees are detailed below;

Case ref.	Site	Amount (no VAT)	Date Invoiced	Reason for payment	Paid? Y/N
19_01858_C	Lynn Road, Walton Highway	£13,908.35	24/01/2020	Discharge of surface water from an impermeable area of 7663m ² at a rate of 5 l/s	Yes, 28/01/2020
19_01900_C	Wisbech Road, Outwell	£14,175.15	31/12/2019	Discharge of surface water from an impermeable area of 7810m ² at a rate of 2 l/s per outfall	Yes, 25/02/2020
Total:		£ 28,083.5			

Cathryn Brady – Sustainable Development Manager

MAINTENANCE WORKS

TRYING TIMES DURING THE CORONAVIRUS CRISIS

Sticking to Government guidelines we have managed to keep up with most of our essential maintenance work like keeping grids and culverts clear, repairing slips, replacing culverts and maintaining our Pump Stations under our key worker status. Simple tasks like making sandbags for headwalls which is a two person job have proved impossible to do so these tasks have been put on hold for now and some of the suppliers we use for materials have shut down so it has been a difficult time but we have managed quite well.

PSCA WORK

The March Health and Safety cut was completed to schedule finishing off the work we do for the Environment Agency under the PSCA agreement for the year 2019/20. We are in the final stages of setting up the same work for this year.

HEALTH & SAFETY

ACCIDENTS AND NEAR MISSES

There has been one accident to report this period, an operative while burning brushwood tripped and fell sustaining a minor burn to his forearm from a hot ember, the incident was recorded in the accident book and a tool box talk held to establish a safer method to reduce the risk of this happening again.

There are no near misses to report this period.

Copes our Health and Safety Consultants carried out a site safety inspection at Kings Lynn on the 11/03/2020 the results of which can be seen below.

Site Safety Inspection Record

WATER MANAGEMENT ALLIANCE - KINGS LYNN IDB

Date of site visit

11/03/2020, 09:33

Address of inspected premises

KETTLEWELLHOUSE, AUSTIN FIELDS INDUSTRIAL ESTATE, KINGS LYNN, NORFOLK
PE30 1PH

Name of Advisor

Richard Andison

Audit Name

WMA KLIDB SSI 6. 11.03.20



Completed on

11/03/2020, 14:55

Disclaimer

This record does not imply that the conditions are safe and healthy, or that the arrangements for welfare at work are satisfactory in all other respects.

Inspection Record		
An opening meeting was held with	Rob Taylor	
Have there been any accidents since our last visit?	Yes	<p>One minor injury - employee tripped over a piece of wood when constructing a bonfire and fell onto some cinders causing a minor burn on the arm.</p> <p>Employee was treated by first aid and continued work.</p> <p>Operations Manager went to scene of incident to investigate that resulted in an improvement of housekeeping standards. All employees were given a talk to regarding the need to maintain high levels of housekeeping in the workplace.</p>
Have there been any new starters since our last visit?		No
1	<p>In the opening meeting the issues raised previously were discussed:</p> <p>a. The workshop operative located at the Islington Pump Station - policy was produced that meant this individual did not work alone when undertaking any welding duties or use of machinery. It was reported that large scale welding projects would be contracted out in future. To assist you in managing any future welding projects, the Breathe Freely website - welding control measure tool, was demonstrated, as well as the useful information documents both for the manager and employee.</p> <p>It was suggested that all small welding projects that are to be undertaken for a short duration could be placed on a mobile work top and placed next to the open roller door to improve dilution of the fume generated. If this was not suitable then a mobile local exhaust ventilation system should be considered.</p> <p>A warning sign placed at the entrance to the workshop, stating that welding operations were undertaken, was still required.</p> <p>b. It was reported previously that spray painting was undertaken at the Islington workshop; however, it was pleasing to note that this had ceased and all paint tasks were now done using a brush.</p> <p>c. Wolferton Pump Station - the anchor points located next to the weed screen area were checked and confirmed to BS EN 795. Fire extinguishers had been replaced in the control room and backup generator. A sign to warn employees of the need to wear hearing protection, when the diesel backup generator was running (if working inside the room), was still required.</p>	
2	<p>The signing in system and emergency procedure had been amended for third parties using the boardroom, as previously recommended, had been amended accordingly.</p> <p>The POC for the third party was now provided with a written procedure and site map highlighting exits, assembly point and routes.</p>	
3	<p>It was reported that contractors were now being used on a regular basis to undertake tasks such as culvert replacement. The majority of the projects will require one contractor. It was agreed that Cope Safety Management would provide you with some guidance and documents to assist you in managing such projects in a safe manner.</p> <p>The initial document, contractor selection proforma, can be found on the Cope Safety Management website as demonstrated.</p> <p>As explained KLIDB will be the client and will need to follow the guidance given in the</p>	

	<p>following HSE document: HSE INDG 41 short guide for the client in relation to CDM 2015. One of the main duties is to supply pre-construction information to the designer and contractor. This is required to allow a construction phase plan to be developed and suitable risk assessments and method statements on how the project will be managed in a safe manner. This will also require the client to review and maintain the management arrangements for the duration of the project. The system developed will be dependent upon the size and complexity of the project.</p> <p>On completion of the project a health and safety file will need to be compiled. The file should contain information relating any machine or services that may require future works, repairs or alteration.</p>		
4	<p>It was reported that on occasion an excavator can be used as a crane to move items around site etc. It was understood that the chains and shackles are inspected by your insurance company every six months as required by LOLER; however, it was unclear if the designated excavator was also thoroughly inspected. It is recommended that you approach your insurance company to rectify this oversight.</p> <p>Furthermore, it is recommended that the operator of the designated excavator have the additional CPCS training A59c, to demonstrate their competence. Details of this course can be found at www.citb.co.uk</p>		
5	<p>It was pleasing to report that you had started to give toolbox talks to all employees and were maintaining suitable records. Cope Safety Management will provide you with a number of suitable talks and websites to allow you to develop a comprehensive library.</p>		
6	<p>Pierre Point Pump Station - it was pleasing to note the house keeping in this area had been greatly improved and stored items aligned in a sensible order.</p> <p>It is recommended that any door used as a final exit in an emergency have the appropriate 'keep clear' sign placed on the external side of it.</p>		
7	<p>Islington Workshop - all gas bottles were now chained up securely in an external cage.</p> <p>The issue of render peeling off the walls of the pump station was still prevalent. Attention needs to be given to any areas where a person may transit underneath and be struck by falling render. It is recommended that the program of removing damaged render continue.</p>		
Person informed			
Signature of person informed			
Signature of person informed 1			
Signature of person informed	Rob Taylor	11/03/2020 14:54	
Advisor's signature	Richard Andison	11/03/2020 14:55	
Departure time			

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



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

16th April 2020



Internal Audit Service

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

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

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

Consultation

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

Contents

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

Executive Summary

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

Overall Objective and System Background
<p>The overall objective of the audit was to ensure the effectiveness of the system of internal control 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 and Risks
<p>Based upon the work carried out, Substantial Assurance can be given regarding the effectiveness of the system of internal control operating within the WMA. However, some control issues were identified which require attention by management:</p> <ul style="list-style-type: none"> As stated in paragraph 17 in the Financial Regulations, the Finance Officer is required to prepare a Financial Report for each Board meeting; however, review of Board agendas for 2019/20 identified that a Financial Report is not presented to the last Board meeting of each financial year (usually held in January). East Suffolk IDB and Pevensey & Cuckmere hold just three Board meetings each year, therefore Board Members are not being kept fully informed of the financial position of their Board during the course of the year. King’s Lynn General Reserve, which is required to be maintained at no less than £600k, stood at -£27,241 as at 30/09/19. Of the timesheets tested, two had not been authorised by the appropriate manager. Board Members are not being kept fully informed of the level of assets and investments held during the course of the year. These are included in the Financial Report, which as noted above, is not presented at the last Board meeting each year.

Summary of Key Recommendations
<p>The key recommendations arising from the audit are:</p> <ul style="list-style-type: none"> In accordance with Financial Regulations, Boards should receive a financial report for the year to date at each Board meeting, including the meetings held in January / February, so that Board Members are kept fully apprised of the financial position of the IDB. The Boards of East Suffolk and Pevensey & Cuckmere should consider increasing the number of Board meetings that they hold each year from three to four, so as to enable Board Members to be apprised of their Board’s financial position during the course of the year. King’s Lynn IDB should ensure that its General Reserve is maintained at no less than 20-25% of net expenditure, i.e. no less than £600k. Finance Officers should ensure that all timesheets have been appropriately authorised prior

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

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

Summary of Agreed Actions

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

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

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

2. Objective & Scope

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

2.2 The audit involved the following:

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

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

3. Background Information

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

4. Our Opinion

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

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

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

4.3 A total of 14 recommendations were made arising from last year's review; as part of this current year's audit these were followed-up to ensure that they had been implemented by management. The results of the follow-up are attached as Appendix B. Of the 14 recommendations, 10 have been actioned, three partly actioned and one did not require any action to be taken by management. The three recommendations which are currently in the process of being implemented are:

- Physical verification of assets is in progress; not completed for the WMA Eastern Boards due to Covid-19 outbreak;
- As at 4th March 2020, out of a total of 152 Members across all six Boards, 13 (9%) had not filed a declaration of interest return and six (5%) had not completed the return fully;
- Norfolk Rivers and East Suffolk IDB have agreed to reduce the number of Members; Broads IDB decided not to reduce the number of their Members.

4.4 Appendix C provides definitions of the Internal Audit assurance opinions given in the report and of the recommendation priorities.

4.5 The Terms of Reference for the review are attached as Appendix D.

5. Reporting

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

6. Acknowledgements

6.1 Internal Audit would like to express our thanks to the following for their assistance during the course of the audit:

- Sallyanne Jeffrey, Finance & Rating Manager
- Phil Camamile, Chief Executive
- Lisa Manning, Senior Finance & Rating Officer
- Trish Walker, Finance & Rating Officer
- Amy Taylor, Finance & Rating Officer.

Findings, Risks, Recommendations and Management Action Plan

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

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

Findings, Risks, Recommendations and Management Action Plan

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

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

Findings, Risks, Recommendations and Management Action Plan

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

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

Findings, Risks, Recommendations and Management Action Plan

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

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

Findings, Risks, Recommendations and Management Action Plan

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

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

Findings, Risks, Recommendations and Management Action Plan

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

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

Follow-up of Previous Report's Recommendations

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

Rec. no.	Finding / Risk	Recommendation	Priority Rating	Management Response	Responsible Officer and Agreed Due Date	Follow-up of Agreed Action
1.	<p><u>Finding</u> The Risk Management Policy does not state the frequency of review, who it is to be reviewed by and when it is next due for review. The policy was last reviewed in January 2017 and is generally reviewed by the Board every three years, or earlier if there are any changes advised by the JPAG Practitioners' Guide.</p>	<p>The Risk Management Policy should state how often it should be subject to review, who it is reviewed by (i.e. the Board) and when it is next due for review.</p>	Low	<p>Agreed. RMP has been updated and the new front pages of the policy uploaded to the WMA website for all six Boards.</p>	<p>Phil Camamile, CEO WMA. Completed.</p>	<p>Actioned.</p> <p>Front sheet of each Board's RMP state:</p> <ul style="list-style-type: none"> • Date last updated – January 2017 (to be reviewed every 5 years); • Next review date – January 2022; • Reviewed by the Board. <p>South Holland's RMP states that it was last reviewed in November 2016 and is next due for review in November 2021.</p>
2.	<p><u>Finding</u> Each Board's Risk Register only gives the current risk score; they do not give the target risk score i.e. the risk score which the organisation is working towards. By showing both target and current risk scores, it can be seen if any progress has been made in mitigating each risk. 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</p>	<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; 	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>No required action.</p>	<p>The "simpler" format of the Risk Register is appended to each Board's RMP.</p>

Follow-up of Previous Report's Recommendations

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

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

Follow-up of Previous Report's Recommendations

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

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

Follow-up of Previous Report's Recommendations

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

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

Follow-up of Previous Report's Recommendations

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

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

Follow-up of Previous Report's Recommendations

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

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

Follow-up of Previous Report's Recommendations

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

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

Follow-up of Previous Report's Recommendations

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

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

Follow-up of Previous Report's Recommendations

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

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

Follow-up of Previous Report's Recommendations

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

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

Follow-up of Previous Report's Recommendations

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

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

Follow-up of Previous Report’s Recommendations

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

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

Assurance Opinion and Recommendation Priority Definitions

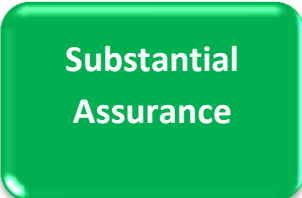
Assurance Opinion

Definition



Full Assurance

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



Substantial Assurance

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



Limited Assurance

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



No Assurance

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

Recommendation Priority

Definition



Low

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



Medium

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



High

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

Internal Audit Service

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



WATER MANAGEMENT ALLIANCE

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

**INTERNAL AUDIT
TERMS OF REFERENCE**

1. INTRODUCTION

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

and to the Pevensey & Cuckmere Water Level Management Board.

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

2. OBJECTIVES AND SCOPE OF THE AUDIT

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

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

2.3 Last year's audit reviewed the following areas:

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

- Write-offs
- Succession Planning.

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

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

3. TASKS

3.1 The project tasks are to:

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

4. WORK PLAN

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

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

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

5. AGREEMENT

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

From: 01 April 2019
 To: 31 March 2020

 Period: 12
 Year Ending: 31 March 2020

Notes	Income and Expenditure Account	Y-T-D Budget £	Y-T-D Actual £	Y-T-D Variance £	Annual Budget £	Projected Out-Turn £	Projected Variance £
<u>Income:</u>							
	Occupiers Drainage Rates	322,328	322,328	0	322,328	322,328	0
1	Special Levies issued by the Board	1,960,429	1,960,429	0	1,960,429	1,960,429	0
	Grants Applied	3,280,000	4,133,204	853,204	3,280,000	4,133,204	853,204
	Rental Income	350	11,436	11,086	350	11,436	11,086
2	Highland Water Contributions	46,389	63,480	17,091	46,389	63,480	17,091
	Income from Rechargeable Works	3,000	210,904	207,904	3,000	210,904	207,904
	Investment Interest	92,000	112,506	20,506	92,000	112,506	20,506
	Development Contributions	0	138,447	138,447	0	138,447	138,447
4	Other Income	283,414	355,535	72,121	283,414	355,535	72,121
	Total Income	£5,987,910	£7,308,269	£1,320,359	£5,987,910	£7,308,269	£1,320,359
<u>Less Expenditure:</u>							
5	Capital Works	9,780,395	4,228,421	5,551,974	9,780,395	4,228,421	5,551,974
6	Environment Agency Precept	171,540	170,572	968	171,540	170,572	968
7	Maintenance Works	1,323,580	1,327,619	-4,039	1,323,580	1,327,619	-4,039
	Development Expenditure	6,000	23,767	-17,767	6,000	23,767	-17,767
	Interest Payments	286,696	286,696	0	286,696	286,696	0
8	Administration Charges	353,076	390,080	-37,004	353,076	390,080	-37,004
	Cost of Rechargeable Works	0	158,725	-158,725	0	158,725	-158,725
3	Net Deficit/(Surplus) on Operating Accounts	0	76,872	-76,872	0	76,872	-76,872
	Total Expenditure	£11,921,287	£6,662,752	£5,258,535	£11,921,287	£6,662,752	£5,258,535
	Profit/(Loss) on disposal of Fixed Assets	£0	-2,561	-£2,561	£0	-£2,561	-£2,561
9	Net Surplus/(Deficit)	-£5,933,377	£642,956	£6,576,333	-£5,933,377	£642,956	£6,576,333

From: 01 April 2019
 To: 31 March 2020

 Period: 12
 Year Ending: 31 March 2020

Notes	Balance Sheet as at 31-3-2020	Opening Balance £	Movement This Year £	Closing Balance £
10	Fixed Assets:			
	Land and Buildings	672,098	-7,972	664,126
	Plant and Equipment	978,424	-55,763	922,660
	Pumping Stations	88,848	3,073,051	3,161,899
	Shared Consortium Assets	0	0	0
		1,739,370	3,009,316	4,748,685
	Current Assets:			
11	Bank Account	72,100	1,783,149	1,855,249
	Stock	7,712	-268	7,444
12	Trade Debtors	105,803	-10,844	94,958
13	Work in Progress	0	2,999,147	2,999,147
14	Term Deposits	12,000,000	-2,500,000	9,500,000
15,16	Drainage Rates and Special Levies Due	7,635	1,022	8,657
17	Prepayments	0	0	0
	Prepayments to WMA	10,268	-14,698	-4,430
	Accrued Interest	0	0	0
	VAT Due	292,064	319,550	611,614
18	Grants Due	1,434,000	-1,434,000	0
		13,929,582	1,143,058	15,072,640
	Less Current Liabilities:			
	Trade Creditors	8,193	651,292	659,485
	Accruals	250	20,762	21,012
	Payroll Controls	0	0	0
	Retentions Held	0	108,602	108,602
	Receipts Paid in Advance	277	13,015	13,292
	Loans due in less than one year	93,395	2,728	96,123
		102,115	796,399	898,514
	Net Current Assets	13,827,467	346,659	14,174,126
	Less Long Term Liabilities:			
25	Pension Liability	3,614,000	-589,000	3,025,000
	Loans due in more than one year	9,815,860	-96,123	9,719,737
		13,429,860	-685,123	12,744,737
	Net Assets	£2,136,977	£4,041,097	£6,178,074
19	Reserves:			
	Earmarked			
20	General Reserve	365,456	2,929,470	3,294,925
21	Development Reserve	1,187,343	114,680	1,302,023
22	Capital Works Reserve	0	0	0
23	Plant Reserve	2,821,148	0	2,821,148
18	Grants Reserve	961,330	496,796	1,458,126
		5,335,277	3,540,945	8,876,222
	Non-Distributable			
24	Revaluation Reserve	415,700	-88,848	326,852
25	Pension Reserve	-3,614,000	589,000	-3,025,000
		-3,198,300	500,152	-2,698,148
	Total Reserves	£2,136,977	£4,041,097	£6,178,074

 P J CAMAMILE MA FCIS
 CHIEF EXECUTIVE

 S JEFFREY BSc (Hons) FCCA
 FINANCE & RATING MANAGER

From: 01 April 2019
To: 31 March 2020

Period: 12
Year Ending: 31 March 2020

Note Notes to the Accounts

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

	<u>Y-T-D Budget</u>	<u>Y-T-D Actual</u>
Borough of King's Lynn & West Norfolk	1,851,019	1,851,019
Fenland District Council	85,665	85,665
South Holland District Council	23,745	23,745
	1,960,429	1,960,429

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

- 3 The Net Operating Deficit/(Surplus) for this year is made up as follows: This deficit has decreased significantly compared to the previous year. We have increased the Plant and Labour Charge Out Rates for 2020/21 and would hope to see this reduced even further, ideally to a balanced budget.

	<u>Y-T-D Budget</u>	<u>Y-T-D Actual</u>
Labour Operations Account	0	48,847
Mobile Plant Operations Account	0	28,025
	0	76,872

Detailed operating surpluses/(deficits) for the Labour Operations Account and each item of Mobile Plant are shown in the Labour and Plant Operations Reports, which can be made available to members on request. These Reports are scrutinised by the Board's Plant and Works Committee every year.

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

	<u>Y-T-D Budget</u>	<u>Y-T-D Actual</u>
Shared Income from WMA	280,414	332,595
Summons Costs	1,000	975
East Wash Coastal Management CIC Administration Fee	500	500
Sundry Income	1,500	21,465
	283,414	355,535

- 5 The cost of each capital scheme is approved by the Board annually and detailed on the schedule of capital works, as managed by the Project Managers, which can be made available to members on request. This Report is also scrutinised by the Board's Plant and Works Committee every year.

- 6 The EA Precept due for 2019/20 is slightly less than we originally estimated. It is payable in two halves on 31st May and 30th November. This has been paid in full.

- 7 The detailed maintenance operations in each sub catchment are approved by the Board annually and shown on the schedule of maintenance works, as managed by the Operations Manager, which can be made available to members on request. The summarised analysis of expenditure is as follows:

	<u>Y-T-D Budget</u>	<u>Y-T-D Actual</u>
Labour Charges	457,418	476,594
Plant Charges	235,152	245,010
Materials	17,233	17,956
Contractors	23,560	24,548
Electricity	172,692	179,932
Pumping Station Insurances	29,724	30,970
Telemetry	19,233	20,039
Heating Fuel	8,798	9,167
Pumping Station Depreciation	0	0
Direct Works	963,810	1,004,214
Technical Support Staff Costs	295,936	288,414
Other Technical Support Costs	29,000	28,951
Biodiversity Action Plan Costs	9,834	6,040
Contingency	25,000	0
Annual Asset Reinstatement Provision	0	0
Maintenance Works	1,323,580	1,327,619

- 8 Administration charges reflect the Board's share of consortium expenditure (excluding the technical support costs, which are included in the maintenance works expenditure). We are showing an overspend in year due to an increase in expected external audit fees for 2019/20 of £35,000 compared to budget. This is because we require a Principal Authority Audit for this year, and also the following two years due to our level of expenditure. Legal and professional fees in year were also £11,000 over budget. Detailed expenditure is monitored by the Consortium Management Committee and the Board every three months:

	<u>Y-T-D Budget</u>	<u>Y-T-D Actual</u>
Administration Staff Costs	118,739	94,201
Other Administration Costs	214,865	260,832
Sundry Expenses	0	21,462
Pension Pay Strain 2019/20	0	0
Drainage Rates AV Increases/(Decreases)	9,000	3,972
Kettlewell House Depreciation	7,972	7,972
Sundry Debtors written off	0	0
Settlement Discount	2,500	1,641
	353,076	390,080

From: 01 April 2019
 To: 31 March 2020

Period: 12
 Year Ending: 31 March 2020

Note Notes to the Accounts

- 9 The Board has planned to increase/(reduce) balances by financing expenditure from the following reserves:

	Budget
PWLB	-5,587,091
General Reserve	-346,286
	-5,933,377

- 10 The movement in Fixed Assets is detailed in the Fixed Assets Register for 2019/20, which can be made available to members on request.

	Land and Buildings	Plant and Equipment	Pumping Stations	Total
Cost				
Opening Balance b/fwd	1,183,743	1,810,586	888,480	3,882,809
(+) Additions	0	230,342	3,161,899	3,392,241
(-) Disposals	0	-219,675	0	-219,675
Closing Balance c/fwd	1,183,743	1,821,253	4,050,379	7,055,375
Depreciation				
Opening Balance b/fwd	511,645	832,162	799,632	2,143,440
(+) Depreciation Charge for year	7,972	200,421	88,848	297,241
(-) Accumulated depreciation written out on disposal	0	-133,991	0	-133,991
Closing Balance c/fwd	519,617	898,593	888,480	2,306,690
Net Book Value as at 31-3-2019	672,098	978,424	88,848	1,739,369
Net Book Value as at 31-3-2020	664,126	922,660	3,161,899	4,748,685

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

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

	2018/19	2019/20
Opening Balance as at 1-4-2019 b/fwd	9,463,622	72,100
(+) Receipts	9,305,333	17,446,916
(-) Payments	-18,696,855	-15,663,767
(=) Closing Balance as at 31-3-2020 c/fwd	72,100	1,855,249
Balance on Statement as at 31-3	128,471	1,881,260
Less: Unpresented Payments	-56,371	-26,500
Add: Unpresented Receipts	0	489
Closing Balance as at 31-3-2020 c/fwd	72,100	1,855,249

- 12 Aged Debtor profile is currently as follows:

Debt period	Amount	Number of Debtors
<=30 days	11,003	9
>30 days and <=60 days	0	0
>60 days and <=90 days	0	0
>90 days	83,956	2
	94,958	11
>90 days	Amount	Inv. Date Originator
Foster Property Developments	19,313	12/12/2018 S106 now signed off. Development halted due to COVID-19
Lovell Partnerships Ltd	64,643	14/12/2017 The Memorandum of Agreement has been agreed & counter-signed
	83,956	

- 13 Work In Progress (WIP) is currently made up of the following jobs, which will be capitalised when complete.

Customer	Estimated		
	Amount	Completion date	Budget Holder
Islington Catchment Flood Risk Mgmt Scheme 2018/19 Costs	465,893	31/03/2021	KLIDB Project Engineer
Islington Catchment Flood Risk Mgmt Scheme 2019/20 Costs	2,533,254	31/03/2021	KLIDB Project Engineer
	2,999,147		

From: 01 April 2019
 To: 31 March 2020

Period: 12
 Year Ending: 31 March 2020

Note Notes to the Accounts

14 Term Deposits are currently as follows:

Financial Institution	Capital	Investment Date	Maturity Date	Interest Rate
Cambridge Building Society	1,000,000	26/07/2019	30/04/2020	1.10%
Vernon Building Society	500,000	13/12/2019	15/05/2020	0.88%
Newcastle Building Society	1,000,000	14/06/2019	15/06/2020	1.60%
West Bromwich Building Society	1,000,000	31/03/2020	14/07/2020	0.25%
Furness Building Society	1,000,000	02/08/2019	03/08/2020	1.35%
Chorley Building Society	1,000,000	05/08/2019	04/08/2020	1.35%
Skipton Building Society	1,000,000	05/08/2019	05/08/2020	0.95%
Dudley Building Society	1,000,000	05/08/2019	05/08/2020	1.20%
Hinckley & Rugby Building Society	1,000,000	29/08/2019	28/08/2020	1.25%
National Counties Building Society	1,000,000	30/08/2019	28/08/2020	1.25%
	9,500,000			

15 Special Levies are paid by Constituent Councils in two halves on 1 May and 1 November.

16 Drainage Rates are paid by occupiers of agricultural land and/or buildings. There are currently 85 Ratepayers that have not paid their Drainage Rates for 2019/20, as compared to 91 Ratepayers this time last year. Summarised transactions for Drainage Rates and Special Levies during the year are as follows:

	2018/19	2019/20
Arrears b/fwd	28,148	7,580
Drainage Rates for the year	316,022	322,332
Special Levies for the year	1,918,285	1,960,428
Payments Received	-2,273,296	-2,309,919
Settlement Discount	-1,313	-1,641
Returned/(Represented) amounts	451	467
Value /(Decreases)	-18,849	-12,707
Value Increases	16,333	10,282
New Assessments	2,516	2,425
Irrecoverables and write offs	-4,500	-4,245
The East Coastal Management CIC	20,667	20,667
Summons collection costs	2,625	975
Special Levy Adjustment	0	0
Drainage Rate Adjustment	536	11,934
Paid Refunds	10	78
Rates tidy up after year end	-55	0
Arrears c/fwd	7,580	8,657

17 There are no prepayments.

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

	2018/19	2019/20
SCH30: Islington Catchment Flood Risk Management Scheme	22,472	22,472
SCH42: Islington Catchment Flood Risk Management Scheme	938,858	1,435,655
	961,330	1,458,126
Grants Reserve b/fwd at 31.03.19		961,330
Add: Grants Received		6,064,000
Less: Grants Due now Received		-1,434,000
Less: Grants Applied		-4,133,204
Grant Reserve c/fwd at 31.03.2020		1,458,126

Grants Due:

0
0

19 The Reserves are managed in accordance with the Balances

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

	2018/19	2019/20
Opening Balance, as at 1 April b/fwd	2,438,695	365,455
Net Surplus/(Deficit) for the year	-1,966,340	642,956
Net transfer (to)/from Development Reserve	-106,900	-114,680
Net transfer (to)/from Capital Works Reserve	0	0
Net transfer (to)/from Plant Reserve	0	0
Transfer of Prior Year Costs to Work in Progress SCH42	0	465,893
Capitalisation of Prior Year Spend Adjustment SCH43	0	1,935,300
Revaluation Reserve adjustment	0	0
Closing Balance c/fwd	365,455	3,294,925

From: 01 April 2019
To: 31 March 2020

Period: 12
Year Ending: 31 March 2020

Note **Notes to the Accounts**

21 Movements on the Development Reserve are made up as

	<u>2018/19</u>	<u>2019/20</u>
Opening Balance, as at 1 April b/fwd	1,080,443	1,187,343
Net contributions transferred from General Reserve	106,900	114,680
Closing Balance c/fwd	<u>1,187,343</u>	<u>1,302,023</u>

22 Movements on the Capital Works Reserve are made up as

The Capital Works Reserve largely represents the committed cost of capital schemes that the Board has approved in previous years, where suppliers have not actually invoiced for work, due to slippage in the programme or other issues with the contract:

	<u>2018/19</u>	<u>Gen. Reserve</u>	<u>2019/20</u>
N/A	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>

23 The Fixed Plant Reserve and Mobile Plant Reserve have been

	<u>2019/20</u>
Fixed Plant Reserve	2,021,148
Mobile Plant Reserve	800,000
Plant Reserve	<u>2,821,148</u>

24 Movements on the Revaluation Reserve are made up as

	<u>2019/20</u>
Opening Balance, as at 1 April b/fwd	415,700
Less:	
Pumping Station & Kettlewell House Depreciation	-88,848
Closing Balance c/fwd	<u>326,852</u>

25 Pension Liability

- (i) The Pension Liability is calculated by the Local Government Pension Scheme (LGPS) Fund Actuary at the end of every financial year. It is a notional liability that is shown as a Long Term Liability on the Balance Sheet. This figure is meant to show the extent of the Board's liability at the Balance Sheet date, based on a number of actuarial assumptions. However it is important to note that this sum does not represent an estimate of the exit cost of withdrawing from the LGPS at the Balance Sheet date.
- (ii) The Board is a member of the Water Management Alliance Consortium and as such also has a proportion of the pension liability for the shared staff that are employed by King's Lynn IDB, t/a the Water Management Alliance. The Fund Actuary for Norfolk County Council has prepared a separate Report for the Water Management Alliance, which identifies a notional net pension liability of £2,791,000 as at 31 March 2020 that is shared by all 5 Member Boards. The Board's share of this pension liability is set out every year in the WMAs Basis of Apportionment, which was approved by the Board on 17 January 2020.

26 Related Party Disclosures

- (i) The Board is a full member of Anglia Farmers Ltd, an agricultural purchasing cooperative. Several members of the Board are also shareholders of this organisation. The Board paid Anglia Farmers Ltd £178,888.02 upto 31/03/20.
- (ii) Board member Mr J Askew is related to Mr R Askew, Director of Richard Askew Agricultural Supplies Ltd, which is one of the Board's suppliers. The Board paid Askew Agricultural Supplies Ltd £3,421.61 upto 31/03/20.
- (iii) Mr Harvey Howe is employed by the Board as a full time Operative. The Board's Project Manager is related to Harvey Howe.
- (iv) All elected members of the Board pay drainage rates either as individuals, Partners in Partnerships, or as Directors of limited companies; the exact nature of which can be found in the Rate Book as at 1 April 2019.
- (v) The Board is a member of the Water Management Alliance Consortium, who provide administrative services to the Board. The Board has 3 representatives who serve on the Consortium Management Committee, that include the Chairman and Vice Chairman of the Board. The Chairman received £3,500.00 Chairman's Allowance for his duties between 01.11.2019 - 31.10.2020.
- (vi) The Board uses Rating Software for the collection of Drainage Rates known as DRS. This software is owned by South Holland IDB and was developed by Mr P J Camamile, the Chief Executive. The software is supported at no cost to the Board by Byzantine Ltd. Mr P J Camamile is the Company Secretary of Byzantine Ltd and his wife Mrs P Camamile is a Director. Both are shareholders.

Recommended Actions:

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

P J CAMAMILE MA FCIS
CHIEF EXECUTIVE

S JEFFREY BSc (Hons) FCCA
FINANCE & RATING OFFICER

King's Lynn IDB

Schedule of Paid Accounts

Payment Date From : 01/01/2020

Payment Date To : 31/03/2020

<u>Account ID</u>	<u>Name</u>	<u>Details</u>	<u>Amount Paid This Period</u>
AD0102	ADC (East Anglia) Ltd	Maintenance Works	2,640.00
AN0100	Anglia Farmers Ltd	Electricity	86,199.80
AN0101	Anglian Water DD	Water Charge	608.24
AN0102	Anglian Water Business Ltd	Water Rates	101.37
AR0001	Allstar Arval	Fuel	4,053.09
AS0120	Richard Askew Agricultural Supplies	Spares & Repairs	823.92
BA0002	Balfour Beatty Civil Eng Ltd	Works executed	Advanced works
BA0003	24 Hour Bailiffs Ltd	Bailiff - Removal Notice	594.00
BO0001	Borough Council of King's Lynn &	Pierpoint Rates	678.00
BO0240	BOC Ltd	Oxygen	268.39
BT0270	BT	Phone/Broadband	656.34
BU0001	John Burke Photography	Photography of The Queen	258.60
CA0320	Carter Haulage & Storage Ltd	Excavator Moves	1,350.00
CO0002	Cover-Up	PPE	408.00
CO0004	Command Pest Control	Pest Control	420.00
CR0380	King's Lynn Auto Electrical Ltd	Electrical Parts	519.28
CR0398	Cruso & Wilkin	Professional Fees	240.00
DI0002	Diverse Contracting Services	Repairs	1,050.00
DO0004	John W Doubleday	Spares & Repairs	40.20
DO0005	Ernest Doe & Sons Ltd	Servicing/parts	62.12
DV0001	DVLA	Vehicle Tax	260.00
ED0505	Edmundson Electrical Ltd	Electrical Parts	20.40
EM0001	EMG Anglia Ltd	Service/MOT	1,612.02
EON001	E.ON	Electricity	42.66
FE0001	Fenflow Ltd	Pump Overhaul	1,226.40
FI0620	Finning (UK) Ltd	Caterpillar Service	2,484.00
FO0002	The Ffolkes Arms Ltd	Room Hire/Buffer/Drinks Wolferton	2,036.31
FR0001	Franklin Industrial Supplies Ltd	Small Tools	196.82
FU0001	The Fuel Store Ltd	Fuel	10.80
GEO002	Mick George Ltd	Gravel Rejects	1,366.95
HA0004	D & H Harrod Coaches Ltd	Coach Hire for Wolferton Opening	430.00
HA0810	Hayley Group plc	Engineering Supplies	163.92
HO0001	Howard Hire Roadsweepers	Roadsweeper Hire	262.80
IN0001	Inland Revenue	Paye & Nic	29,885.69
IN0950	Industrial Maintenance Group Ltd	Small Tools/Light Plant/PPE	706.55
JE1010	Jewson	Materials	45.20
JO1060	A T Johnson	Spares	71.19
KL0001	King's Lynn Engine Centre	Vehicle Repairs & Service	599.00
LA0001	Lawtronic Ltd	Plant Repairs	992.40
MA0001	Marshall Ford DD	Ford Lease	5,099.05
MA0007	Marine Management Organisation	MM0410 & MMO440 Band 3	3,267.50
MA0008	B W Mack (Machinery) Ltd	Claas Arion Tractor/Parts/Servicing	111,488.37

King's Lynn IDB

Schedule of Paid Accounts

Payment Date From : 01/01/2020

Payment Date To : 31/03/2020

<u>Account ID</u>	<u>Name</u>	<u>Details</u>	<u>Amount Paid This Period</u>
MA1310	Mastenbroek Ltd	Herder Mowing Bucket	9,720.00
ME0002	Meteor Communications	Camera System	3,712.56
MI0002	Middleton Aggregates Ltd	Excavator Hire	1,317.60
MO0003	Moulam & Horn	Grass Seed	188.27
MP0001	M P Alarms	Service Contract	996.00
MR1390	Mr Signs Limited	Signs & Notices	25.20
MU0001	Murley Agricultural Supplies Ltd	Service Contract	1,308.00
MW0001	MW Equestrian	Capital Works	1,800.00
NO0001	Norfolk Pension Fund	Pension Contributions	28,255.22
OF0001	OFCOM	Radio Licence	410.00
OR1550	Oriel Systems Ltd	Telemetry Maintenance	20,643.48
PA0002	Paktronic Engineering Co Ltd	Pulsar Control Panel	1,491.62
PBA001	Stantec UK Limited	Capital Works	10,148.52
PL0002	Plantscape Exterior Limited	Plant & Floral Display Wolferton	864.00
PP0001	PPG Architectural Coatings UK Ltd	Paint	461.24
RA0003	E Rand & Sons Ltd	Pipework Repairs	1,358.09
RB0001	R & B Turf & Groundcare	Spares & Repairs & Service	21.99
RU0001	Rudd Marquees Ltd	Marquee Hire	3,253.37
SC0002	D G Scales Plant Hire Limited	Capital Works	81,419.21
SL0001	Slicker Recycling Ltd	Waste Collection	333.60
SO0001	South Holland IDB	Rechargeable Works	333.73
ST0002	Stapleton's (Tyre Services) Ltd	Tyres/Puncture Repairs	348.00
TH2030	Thurlow Nunn Standen Ltd	Plant Servicing/Parts	3,888.96
TI2050	Timber Services Ltd	Materials	3,319.07
TY0001	Tyres (King's Lynn) Ltd	Puncture Repair	9.00
VJ2250	V & J Knitwear Ltd	Protective Clothing	684.87
VO0001	Vodafone Ltd	Mobile Phone	1,092.77
WA0001	Watson Petroleum	Gas Oil	13,783.15
WA2310	Water Management Alliance	Rechargeable Works	69,074.18
WA2320	Watling JCB Ltd (Wymondham)	Service/Repairs	1,060.80
WI0001	Wildlife Conservation Partnership	Barn Owl Recovery Project 2019	2,000.40

Please note that the amounts shown above include Vat £3,321,760.57

**KING'S LYNN INTERNAL DRAINAGE BOARD
RISK REGISTER**

STRATEGIC OBJECTIVES	RISK	IMPACT	LIKELIHOOD SCORE (1 – 3)	IMPACT SCORE (1 – 3)	RISK RATING (HIGH, MEDIUM, LOW)	RESPONSE (ACTIONS PLANNED/TAKEN)
To reduce the flood risk to people, property, public infrastructure and the natural environment by providing and maintaining technically, environmentally and economically sustainable flood defences within the Internal Drainage District (IDD)	(1a) Reduction in, or insufficient finance, grant and income (1b) EA may cease to pay highland water contribution to IDBs	Erosion of Board's capital and general reserves Reduction in FCERM service the Board is able to provide Unable to replace assets as scheduled in the Board's asset plan and EA MTP	3	3	High 9 →	Explore alternative funding streams Continue to lobby Defra to update the Land Drainage Act 1991 to refer to current rating lists used by billing authorities for levying agricultural drainage rates and special levies, as this would support the extension of the Board's area to its watershed, which in turn would provide additional rates to the Board from the upland area. Defra supports the Rivers Authority and Land Drainage Private Members Bill, which, if enacted could facilitate these aims. Close liaison with EA to support its next 6 year compulsory spending programme to facilitate inclusion of IDB programmes/FDGiA where possible.
	(1d) The EA is no longer willing or able to carry out work on sea defences that protects the Internal	Potential overtopping into the IDD during severe weather events. Cost implication	2	3	High 6 ↓	Formation of the East Coast Management Strategy with KL&WNBC and local business community and the East Coast Wash Community Interest Company is

**KING'S LYNN INTERNAL DRAINAGE BOARD
RISK REGISTER**

STRATEGIC OBJECTIVES	RISK	IMPACT	LIKELIHOOD SCORE (1 – 3)	IMPACT SCORE (1 – 3)	RISK RATING (HIGH, MEDIUM, LOW)	RESPONSE (ACTIONS PLANNED/TAKEN)
	<p>Drainage District, or continues to maintain the sea defences but to a reduced specification</p> <p>Potential risk of receiving less PSCA work from the EA</p>	<p>of managing the increase in water</p> <p>Potential loss of Income and reputational damage to Board and WMA Group</p>	2	3	High 6	<p>raising funds which will contribute to recycling and rechargeable works costs when EA activity is withdrawn.</p> <p>IDB to work with key stakeholders to develop strategy for investment to reduce risk.</p> <p>Use of Public Sector Cooperation Agreement (PSCA) to facilitate partnership working with other risk management authorities (RMAs).</p>
	(1e) Flood risk management for the Fens project. EA project looking at collaborative and partnership approach with all relevant IDBs to future flood risk management of the Great Ouse Fens	Potential reduction in grant funding for flood risk management in the Fens	2	3	6 →	Board representation on this project implemented by the EA.
	(1g) Potential for enforced works on IDB infrastructure	Huge cost implication if works are not grant funded	2	3	6 →	EA has provided derogation until end 2020. Work. Board to apply for grant aid.

**KING'S LYNN INTERNAL DRAINAGE BOARD
RISK REGISTER**

STRATEGIC OBJECTIVES	RISK	IMPACT	LIKELIHOOD SCORE (1 – 3)	IMPACT SCORE (1 – 3)	RISK RATING (HIGH, MEDIUM, LOW)	RESPONSE (ACTIONS PLANNED/TAKEN)
	arising from implementation of Eel Regs 2009					
To enable and facilitate land use for residential, commercial, recreational and environmental purposes by guiding and regulating activities, which have the potential to increase flood risk	<p>(3a) Planning Authorities ignore advice provided by Board, which leads to increased flood risk</p> <p>(3b) SUDs managed by private management companies who allow them to fall into disrepair through lack of long term maintenance</p>	<p>Increased flood risk</p> <p>Potential for lost income from SWDCs and commuted sums</p> <p>Inadequate or lack of maintenance of SUDs could have an adverse impact on the IDB infrastructure and subsequently increase the risk of flooding</p>	2	3	High 6 ↑	<p>Planning/Enforcement is undertaken by the Board's Sustainable Development Officers and issues are raised at Board and Committee meetings.</p> <p>Officers' comments on planning applications are available on Local Authority website.</p> <p>A SUDs adoption and charging policy has been approved by the Board on November 2016.</p> <p>The Board adopted the variable SWDC rate and banding arising from the 2018 review undertaken in conjunction with WMA Flood and Water Manager. New rates and banding introduced 1 October 2018</p> <p>Updated Planning and Byelaw Strategy Document approved by the WMA on 7 December 2018 and by the Board in May 2019.</p>

Risk Assessment Matrix (From the Risk Management Strategy and Policy as approved 13 January 2017)

Risk Assessment Matrix

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

The categories for impact and likelihood are defined as follows:

IMPACT

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

LIKELIHOOD

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

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

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

Mr S A R Markillie in the Chair

In attendance:

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

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

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

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

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

Water Management Alliance

Schedule of Paid Accounts

Payment Date From : 01/12/2019

Payment Date To : 29/02/2020

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

Water Management Alliance

Schedule of Paid Accounts

Payment Date From : 01/12/2019

Payment Date To : 29/02/2020

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

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

From: 01 April 2019
To: 28 February 2020

Period To: 11
Year Ended: 31 March 2020

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

From: 01 April 2019
To: 28 February 2020

Period To: 11
Year Ended: 31 March 2020

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

From: 01 April 2019
To: 28 February 2020

Period To: 11
Year Ended: 31 March 2020

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

P J CAMAMILE MA FCIS
CHIEF EXECUTIVE

S JEFFREY BSc (Hons) FCCA
FINANCE & RATING MANAGER

From: 01 April 2019
To: 28 February 2020

Period To: 11
Year Ended: 31 March 2020

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

1 **Administration and Technical Support Services**

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

2 **Other Income**

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

3 **Shared Administrative Staff**

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

4 **Establishment Costs**

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

5 **Shared ICT**

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

6 **Other Shared Administration**

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

From: 01 April 2019
To: 28 February 2020

Period To: 11
Year Ended: 31 March 2020

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

7 Other Administration

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

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

8 Shared Technical Support Staff

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

9 Other Technical Support Staff

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

10 Other Technical Support

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

From: 01 April 2019
To: 28 February 2020

Period To: 11
Year Ended: 31 March 2020

Note Notes to the Accounts and Recommended Actions

11 Shared Fixed Assets

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

(i) Fixtures and Fittings

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

(ii) ICT Equipment

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

(iii) Office Equipment

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

(iv) Vehicles

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

12 Eyecare Vouchers and Work in Progress

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

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

13 Sundry Debtors Due and Prepayments

(i) Sundry Debtors Due

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

>90 days

Inv. Date Originator Amount

From: 01 April 2019
To: 28 February 2020

Period To: 11
Year Ended: 31 March 2020

Note Notes to the Accounts and Recommended Actions

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

14 Vat Refundable/(Payable)

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

15 Bank Account

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

16 Petty Cash

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

From: 01 April 2019
To: 28 February 2020

Period To: 11
Year Ended: 31 March 2020

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

17 **PMH Insurance and Cycle to Work Scheme**

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

18 **Creditors**

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

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

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

21 **Net Pension Liability/(Asset) and Pension Reserve**

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

From: 01 April 2019
To: 28 February 2020

Period To: 11
Year Ended: 31 March 2020

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

22 **General Reserve**

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

Recommended Actions

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

P J CAMAMILE MA FCIS
CHIEF EXECUTIVE

S JEFFREY BSc (Hons) FCCA
FINANCE & RATING MANAGER

Distributed to:

Members

John Askew
Barry Ayres
Keith Banham
Anthony Bubb
Chris Crofts
Ian Devereux
Lord Howard of Rising
Sarah Keene
Julian Kirk
Paul Kunes
Brian Long (Chairman)
Robert Markillie
Sam Markillie
Tim Matkin (Vice-Chairman)
Elizabeth Nockolds
Nick Padwick
Mark Riddington
Jamie Symington
David Topgood
David Whitby
Adrian Whitehead

Officers

Colin Beaumont
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