

A MEETING OF THE NORFOLK RIVERS INTERNAL DRAINAGE BOARD WAS HELD IN THE ANGLIA ROOM, CONFERENCE SUITE, BRECKLAND DISTRICT COUNCIL, ELIZABETH HOUSE, WALPOLE LOKE, DEREHAM, NORFOLK ON THURSDAY 13 JUNE 2019 AT 10.00 AM.

Elected Members	Appointed Members
* H C Birkbeck	Breckland DC
J Borthwick	* S G Bambridge
* J F Carrick	* W Borrett
* H G Cator	* Mrs L Monument
N W D Foster	
* J P Labouchere	Broadland DC
M R Little	* K Kelly
* T Mutimer	N Shaw
M J Sayer	J Thomas
S Shaw	Vacancy
R Wilbourn	
Vacancy	King's Lynn & WN BC
Vacancy	Mrs E Watson
Vacancy	
Vacancy	North Norfolk DC
	* N Housden
	Vacancy
	Vacancy
	Vacancy
	Vacancy
	South Norfolk DC
	T Holden
	* Dr N Legg
	R Savage
	* Present (35%)

In attendance:

Mr P Camamile (Chief Executive), Mr M Philpot (Project Engineer, WMA Eastern), Mr G Brown (WMA Flood and Water Manager), Miss S Jeffrey (Rating and Finance Manager), Ms H Mandley (Environmental Officer), Mrs C Cocks and Ms M Ward-Ampleford (minutes)

ID Norfolk Rivers IDB, Minute	Action
<p>21/19 APOLOGIES FOR ABSENCE</p> <p>21/19/01 Apologies for absence were received on behalf of Messrs J Borthwick, N Foster, T Holden, M Little, M Sayer, R Wilbourn and Ms J Thomas.</p>	
<p>22/19 WELCOME AND INTRODUCTIONS</p> <p>22/19/01 The Chairman welcomed Michele Ward-Ampleford as Assistant to the PA/CEO, and Messrs K Kelly and N Housden as newly appointed members to their first meeting of the Norfolk Rivers IDB Board.</p> <p>22/19/02 The Chairman announced that Mr M Little had a new role as Head of Savills in Norwich and as such he may struggle to attend Board meetings, moving forward.</p>	
<p>23/19 DECLARATIONS OF INTEREST</p> <p>23/19/01 There were no declarations of interest other than those already recorded in the Member's Register of Interests.</p>	
<p>24/19 MINUTES OF THE LAST BOARD MEETING</p> <p>24/19/01 The minutes of the last Board meeting held on 31 January 2019 were approved and signed as a true record. Arising therefrom:</p> <p>24/19/02 De-maining Proposals (03/19/02)</p> <p>It was confirmed that Cllr G Everett had approached Mr T Holden of South Norfolk District Council and Dr Legg stated that he had written to Mr Holden but not received a response. It was confirmed that discussions did take place between Cllr Everett and the Councils Finance Officers; the Chief Executive had also written a letter to all CEOs confirming that special levies would not increase over and above inflation, if the de-maining proposals took place. Mr J Labouchere suggested that the same letter be sent to Mr Sam Chapman-Allen, the new Leader of the Council, regarding this subject and requesting that a cabinet member attend Board meetings which might help.</p> <p>24/19/03 Billingford Lakes (81/18/02)</p> <p>The Project Engineer agreed to contact the Environment Agency who are monitoring the situation at Billingford regarding the importance of good, secure storage containers and their proximity to water courses.</p> <p>24/19/04 Financial Report – Highland Water Contributions (83/18/03)</p>	<p>PJC</p> <p>MP</p>

ID Norfolk Rivers IDB, Minute	Action
<p>The Chief Executive confirmed that he did escalate the issue of not receiving all Highland Water Contributions from the EA with ADA. As a result of this, the EA had promised to make up the shortfall for this year only. The EA have since stated that if they receive less in their settlement from the Treasury in future years, they will make proportionate reductions to the Board's Highland Water Claims, moving forward. RESOLVED that this be noted.</p>	
<p>25/19 MINUTES OF THE LAST EXECUTIVE COMMITTEE MEETING</p>	
<p>25/19/01 The minutes of the last Executive Committee meeting held on 31 January 2019 were considered in detail and approved. There were no matters arising.</p>	
<p>26/19 OPERATIONS REPORT</p>	
<p>26/19/01 The Operations Report (a copy of which is filed in the Report Book), was considered in detail and approved. Arising therefrom:</p>	
<p>26/19/02 River Burn Maintenance and Proposed Drain Adoption (2.3)</p> <p>The Project Engineer reported that quite extensive maintenance work had been carried out to this river system, which was now working very well. However, he reported that the Board's watercourse feeds into an un-adopted section of channel before connecting to the main River Burn, which is heavily silted and required clearance. The drain was c150m in length and the estimated cost of de-silting the channel was c£3k. It was agreed and thereby RESOLVED to desilt the drain downstream of the Board's infrastructure between the sluices and the main River Burn at the earliest opportunity.</p>	MP
<p>26/19/03 Health and Safety – Personal Protection Equipment at Work Regulations (2.1)</p> <p>It was reported that the Board's staff now had to wear branded standard corporate PPE clothing, following an assessment of the construction and emergency response activities now being undertaken by the operations staff. The logoed PPE consisted of an orange hi-vis which not only gives staff a consistent and smart image, but also met the industry standards. The new PPE also formed part of the safe systems of work for lone working, working in the vicinity of machines and working in or near water. RESOLVED that this be noted.</p>	
<p>26/19/04 Health and Safety - Accidents</p> <p>There were no accidents or near misses to report for this</p>	

ID	Norfolk Rivers IDB, Minute	Action
	<p>quarter.</p> <p>26/19/05 Board Machine Sale</p> <p>The Project Engineer reported that they had received more money than the trade-in price offered, as a result of the Board's Machine being advertised for sale by tender on the Group's website. RESOLVED that this be noted.</p> <p>26/19/06 Plant Renewals & Replacement Policy (Appendix 1)</p> <p>The Plant Renewals & Replacement Policy (a copy of which is filed in the Report Book) was considered in detail and approved, subject to a few minor amendments.</p> <p>26/19/07 Water Environment Grant (WEG Bid) – River Nar Restoration, Castle Acre Common (4.1)</p> <p>The Environmental Officer apprised members that the Norfolk Rivers IDB had recently received approval for c£300,000 of funding from Natural England to undertake restoration work on the River Nar, which needed to be completed this year. The work would consist of a new channel being constructed, as an extension of the Castle Acre Common WLMP restoration. RESOLVED that this be noted.</p> <p>26/19/08 WEG Bids – National Trust/IDB Joint Bid for Upper Bure Projects (4.2)</p> <p>It was noted that further funding from Natural England had been approved, following on from the other WEG bids previously submitted. The project was a partnership between the IDB, Norfolk Rivers Trust and the National Trust. Currently the partnership was working on a detailed delivery design with works due to be completed in two years. RESOLVED that this be noted.</p> <p>26/19/09 Postcode Lottery - National Trust Bid for Restoration of IDB Drain in the Silvergate Catchment (4.3)</p> <p>The National Trust had obtained a Postcode Lottery grant of c£80,000 for restoration work in the Board's Silvergate Catchment. RESOLVED that this be noted.</p> <p>26/19/10 Fish Passage at Narborough (4.4.1)</p> <p>The Environmental Officer reported that a bespoke Flood Risk Activity Permit (FRAP) had been submitted to the Environment Agency and we are waiting to receive consent from them.</p> <p>26/19/11 Approved Supplier Tender (6.1)</p>	<p></p> <p></p> <p>HM/MP</p>

ID Norfolk Rivers IDB, Minute	Action
<p>Following completion of the recent tendering process to undertake the Board's maintenance work for the next 3 years, the approved supplier list and procedures for awarding contracts were considered in detail and approved (a copy of which is filed in the Report Book). It was also agreed to review the process after one year.</p>	
<p>26/19/12 Supplier Performance Policy (Appendix 2)</p>	
<p>The Supplier Performance Policy was considered in detail and approved (a copy of which is filed in the Report Book).</p>	
<p>26/19/13 Burnham Norton Parish Council</p>	
<p>The Board had received a complaint from the Burnham Norton Parish Council regarding overzealous maintenance of scrub and vegetation on the secondary flood defence at Burnham Norton. The Project Engineer had since spoken to the Chairman of the Parish Council and explained the need for the clearance work, which was done with the consent of Natural England and the environmental team. The Parish Council Chairman appeared to accept the explanation and the matter had since been closed. RESOLVED that this be noted.</p>	
<p>27/19 PLANNING REPORT</p>	
<p>27/19/01 The Planning Report, (a copy of which is filed in the Report Book), was considered in detail and approved. Arising therefrom:</p>	
<p>27/19/03 19_01268_C: Application to culvert 6 meters of Board Adopted Watercourse at Castle Farm, Swanton Morley</p>	
<p>(i) Mr J Carrick declared an interest in this item as the applicant and took no part in the discussion or decision making process.</p> <p>(ii) Members considered an application for consent to culvert approximately 6 metres of an adopted IDB watercourse (DRN107G0102) on Castle Farm within the Swanton Morley Catchment to facilitate access to grazing pastures. It was agreed and thereby RESOLVED to consent this application, subject to the following conditions:</p> <ul style="list-style-type: none"> • Specification S4.1: The proposed culvert is to be constructed using 450mm internal diameter twin wall plastic pipe. • Specification S2.2: A concrete bagged sloped headwall is required at each end of the culvert. • Condition C7: The need for the applicant to enter into the Board's standard Deed of Indemnity. • Informative 10.2: The responsibility for future maintenance 	

ID Norfolk Rivers IDB, Minute	Action
<p>of all elements of the works will remain with the riparian owner.</p>	
<p>27/19/04 Fly-Tipping (7)</p> <p>(i) The Flood and Water Manager apprised the Board that it was now the responsibility of the relevant District Councils or the EA to remove and dispose of fly-tipped waste in water and referred to a change in the Government's guidance on fly tipped waste from watercourses (a copy of which is filed in the Report Book). Officers were in the process of asking to meet with the relevant officer(s) at several district councils to discuss the matter to avoid confusion during any future incidents and referred Members to the relevant section of the gov.uk website:</p> <p>https://www.gov.uk/guidance/fly-tipping-council-responsibilities#flytipping-your-responsibilities</p> <p>(ii) It was agreed and thereby RESOLVED that the Flood and Water Manager would send a note on this subject to every council member on the Board, so they could raise this matter with their respective councils.</p>	<p>GBr</p>
<p>28/19 PLANNING & BYELAW STRATEGY</p> <p>28/19/01 The revised Planning and Byelaw Strategy document, together with the summary of consultation responses was considered in detail and approved (copies of which are filed in the Report Book). It was agreed and thereby RESOLVED to adopt the new Planning and Byelaw Policy as written, subject to including provision for treating water discharge from boreholes.</p>	<p>GBr</p>
<p>29/19 INTERNAL AUDIT REPORT FOR 2018/19</p> <p>29/19/01 The Internal Audit Report for 2018/19 as prepared by the Board's Internal Auditor, together with the Chief Executive's responses and agreed actions, (copies of which are filed in the Report Book), were considered in detail and approved. There were no matters arising.</p>	
<p>30/19 APPOINTMENT OF INTERNAL AUDITOR FOR 2019/20</p> <p>30/19/01 It was agreed and thereby RESOLVED to re-appoint the King's Lynn & West Norfolk Borough Council's Internal Audit Service (shared with Fenland District Council) to undertake the Norfolk Rivers IDB Internal Audit for 2019/20.</p>	
<p>31/19 FINANCIAL REPORT YEAR ENDING 31 MARCH 2019</p>	

ID	Norfolk Rivers IDB, Minute	Action
31/19/01	The Financial Report for the year ending 31 March 2019, was considered in detail and approved, (a copy of which is filed in the Report Book), Arising therefrom:	PJC
31/19/02	Considered discussion took place regarding the risk of not receiving Highland Water Contribution payments in future from the Environment Agency. Mr P Borrett enquired if the County Council could offer support and the Chief Executive agreed to make contact with them in due course.	
32/19	ANNUAL GOVERNANCE AND ACCOUNTABILITY RETURN 2018/19 PART 3 SECTION 1 ANNUAL GOVERNANCE STATEMENT	
32/19/01	The Annual Governance Statement shown in Section 1 of the Norfolk Rivers IDB Annual Governance and Accountability Return for the year ended 31 March 2019 was considered in detail and approved by the Board.	
33/19	ANNUAL GOVERNANCE AND ACCOUNTABILITY RETURN 2018/19 PART 3 SECTION 2 ACCOUNTING STATEMENTS 2018/19	
33/19/01	The Accounting Statements shown in Section 2 of the Norfolk Rivers IDB Annual Governance and Accountability Return for the year ended 31 March 2019 were considered in detail and approved by the Board.	
34/19	DATE OF COMMENCEMENT PERIOD FOR THE EXERCISE OF PUBLIC RIGHTS	
34/19/01	It was agreed and thereby RESOLVED to publish notice on the Board's website and display also in the office reception, that the Accounts year ending 31 March 2019 would be available for inspection for the 30 working day period commencing 17 June 2019 and ending on 26 July 2019. RESOLVED that this be noted.	
35/19	SCHEDULE OF PAID ACCOUNTS	
35/19/01	The Schedule of Paid Accounts for the period 1 January 2019 to 31 March 2019, totalling £182,609.67 (a copy of which is filed in the Report Book), was considered in detail and approved. There were no matters arising.	
36/19	MATERIAL CHANGES TO RISK REGISTER	

ID	Norfolk Rivers IDB, Minute	Action
36/19/01	Members considered the risk register for those risks with a risk assessment matrix score of ≥ 6 . There were no matters arising.	
	CORRESPONDENCE	
37/19/01	There was no correspondence this reporting period.	
	NEXT MEETING	
38/19/01	The next meeting would take place on 15 August 2019 at 10.00 am, here at Breckland District Council.	
	ANY OTHER BUSINESS	
39/19/01	Co-option of Board Member	
	It was thereby agreed and RESOLVED to co-opt Mr D Mack to serve on the Board as a directly elected member until 31 October 2021.	
39/19/02	It was suggested that the weblink to the ADA Governance Guidance Workshop presentations be made available to all new Board Members. The weblink was available on the ADA website and the Good Guidance booklet was accessible from the WMA website.	
	OPEN FORUM: TO HEAR FROM ANY MEMBER OF THE PUBLIC, WITH LEAVE OF THE CHAIRMAN	
40/19/01	There were no other Members of the Public present at today's meeting.	
	CONSORTIUM MATTERS	
41/19/01	Unconfirmed Minutes	
	The unconfirmed minutes of the last Consortium Management Committee meeting held on 29 March 2019 were considered in detail and approved. There were no matters arising.	
41/19/02	Schedule of Paid Accounts	
	The WMA Schedule of Paid Accounts for the period 1 December 2019 to 28 February 2019 totalling £478,892.17 as approved at the Consortium Management Committee meeting on 29 March 2019, was considered in detail and adopted by the Board.	

ID	Norfolk Rivers IDB, Minute	Action
	There were no matters arising.	
41/19/03	WMA Financial Report	
	The WMA Financial Report for the period 1 April 2018 to 28 February 2019, as approved at the Consortium Management Committee meeting on 29 March 2019 was considered in detail and adopted by the Board. There were no matters arising.	
41/19/04	Issues for discussion at next CMC meeting	
	There were no specific issues raised by Members that would require discussion at the next Consortium Management Committee (CMC) meeting on 28 June 2019. Members were reminded that the Board's representatives on the CMC were Mr J Carrick, Mr S G Bambridge and Mrs E Watson.	
42/19	CONFIDENTIAL BUSINESS	
42/19/01	It was agreed and thereby RESOLVED to exclude the public from the next part of the meeting due to the confidential nature of the business to be transacted, in accordance with Section 2 of the Public Bodies (Admission to Meetings) Act 1960.	

A MEETING OF THE NORFOLK RIVERS IDB EXECUTIVE COMMITTEE WAS HELD IN THE DEREHAM ROOM, CONFERENCE SUITE, BRECKLAND DISTRICT COUNCIL, ELIZABETH HOUSE, WALPOLE LOKE, DEREHAM, NORFOLK ON THURSDAY, 31 JANUARY 2019 AT 9.00 AM.

Elected Members	Appointed Members
* J F Carrick	Breckland DC
* J Labouchere	* S G Bambridge
M Little	South Norfolk DC
	* Dr N Legg
	BCKL&WN
	Mrs E Watson

Present (67%)

Mr J F Carrick in the Chair

In attendance:

Mr P Camamile (Chief Executive), Mr G Bloomfield (Catchment Engineer),
Mr M Philpot (Project Engineer), Miss S Jeffrey (Rating/Finance Manager),
Mrs M Creasy and Mrs C Cocks (minutes)

ID	Norfolk Rivers IDB: Executive Committee, Minute	Action
01/19	APOLOGIES FOR ABSENCE	
01/19/01	Apologies for absence were received from Mr M Little and Mrs E Watson.	
02/19	ELECTION OF CHAIRMAN	
02/19/01	The Chief Executive requested nominations for Chairman of the Executive Committee for the next 3 year term. It was proposed by Mr J Carrick, seconded by Dr N Legg and carried unanimously to elect Mr S G Bambridge to serve as the Committee's Chairman for the three year term 1 November 2018 to 31 October 2021. RESOLVED that this be noted.	
	Mr S G Bambridge in the Chair	
	Mr S G Bambridge thanked Members for their vote of confidence.	
03/19	MINUTES OF THE LAST EXECUTIVE COMMITTEE MEETING	
03/19/01	The minutes of the last Executive Committee meeting held	

ID	Norfolk Rivers IDB: Executive Committee, Minute	Action								
	<p>on 18 October 2018 were approved and signed as a true record. Arising therefrom:</p>									
03/19/02	<p>De-Maining Proposals (32/18/02)</p> <p>Mr S G Bambridge apprised the Committee that he had attended a meeting on demaining at County Hall with Messrs Martin Wilby and Stuart Clancy, Chair and Vice-Chair of the Environment, Development and Transport Committee (EDT) respectively. They both agreed to take the subject back again to another meeting of the EDT, which took place last week. The Project Engineer and Catchment Engineer attended with the Project Engineer giving a presentation. Mr Bambridge reported that the Environment Agency (EA) had consulted the wrong contact within Breckland Council (the Environmental Health Department), who in turn, had returned a neutral response to the EA consultation on de-maining. Mr Bambridge reported he had spoken to the Head of Planning who would be responding to the EA. It was agreed that the Project Engineer would present his report at the main Board meeting and that the Chief Executive would write a letter to Christine Marshall, Executive Director at Breckland Council and the Chair and Vice-Chair of Norfolk County's EDT Committee, Martin Wilby and Stuart Clancy. RESOLVED that this be noted.</p>	PJC/SGB								
04/19	<p>SCHEDULE OF PAID ACCOUNTS</p>									
04/19/01	<p>The Schedule of Paid Accounts for the period of 1 October 2018 to 31 December 2018 totalling £377,511.38 (a copy of which is filed in the Report Book) was considered in detail and approved. Arising therefrom:</p>									
04/19/03	<p>The cost of the 'Handsaw' (£51.60) from Halls Power Equipment was queried and the Rating/Finance Manager agreed to look into this.</p>	SJ								
05/19	<p>ESTIMATES 2019/20</p>									
05/19/01	<p>The detailed estimates for 2019/20, (a copy of which is filed in the Report Book), were considered in detail and approved. Arising therefrom:</p>									
05/19/02	<p>It was proposed by Mr J Labouchere, seconded by Mr S G Bambridge and unanimously agreed to recommend that the Board approves Option 3, which equated to a Drainage Rate increase of 3.3% for 2019/20 at 11.263p in the pound:</p> <table><tr><td>Agricultural Drainage Rates:</td><td>£81,586</td></tr><tr><td>Breckland District Council</td><td>£50,561</td></tr><tr><td>Broadland District Council</td><td>£75,499</td></tr><tr><td>King's Lynn & West Norfolk Borough Council</td><td>£19,204</td></tr></table>	Agricultural Drainage Rates:	£81,586	Breckland District Council	£50,561	Broadland District Council	£75,499	King's Lynn & West Norfolk Borough Council	£19,204	
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ID Norfolk Rivers IDB: Executive Committee, Minute		Action										
	<table><tr><td>North Norfolk District Council</td><td>£100,751</td></tr><tr><td>Norwich City Council</td><td>£5,638</td></tr><tr><td>South Norfolk District Council</td><td>£64,131</td></tr><tr><td>Reserves</td><td><u>£81,712</u></td></tr><tr><td></td><td>£479,082</td></tr></table>	North Norfolk District Council	£100,751	Norwich City Council	£5,638	South Norfolk District Council	£64,131	Reserves	<u>£81,712</u>		£479,082	
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Reserves	<u>£81,712</u>											
	£479,082											
05/19/03	Annual Values <p>It was agreed and thereby RESOLVED to recommend that the Board approves the aggregate annual values as at 31 December 2018 to determine the proportion of expenses raised from agricultural drainage rates and special levies for 2019/20.</p>											
06/19	INDICATIVE FIVE YEAR FORECAST											
06/19/01	The Indicative Five Year Forecast was considered in detail and approved, (a copy of which is filed in the Report Book). Arising therefrom:											
06/19/02	It was agreed and thereby RESOLVED to recommend that the Board approves the Indicative Five Year Forecast.											
07/19	REVIEW OF OBJECTIVES 2018/19											
07/19/01	The review of the Board's Objectives for 2018/19 was considered and approved.											
08/19	OBJECTIVES 2019/20											
08/19/01	It was agreed and thereby RESOLVED to recommend that the Board approve the following objectives for 2019/20: <ul style="list-style-type: none">(i) To ensure that total expenditure does not exceed the expenditure budget for 2019/20 and plan for subsequent years' rate increases to equate to no more than an inflationary rise.(ii) To ensure that the EA's annual precept charge on the Board is fair and that it is spent on work that benefits the Internal Drainage District(iii) To identify alternative income sources, should Highland Water Contributions no longer be made by the EA to the Board for managing surface water entering the Drainage District from the Upland Catchment.(iv) To help introduce a sustainable investment programme for the sea defences that protect the Board's area which are considered by the EA to be 'uneconomic', by continuing to work with the EA, NNDC, NCC, NE, BA and our other											

ID	Norfolk Rivers IDB: Executive Committee, Minute	Action
	<p>partners.</p> <p>(v) To be financially and hydrologically independent from the Environment Agency within a period of 3 years.</p> <p>09/19 COLLECTION OF DRAINAGE RATES</p> <p>09/19/01 The Rating/Finance Manager reported that there was £1,300 outstanding as of today.</p> <p>10/19 NEXT MEETING</p> <p>10/19/01 The next Executive Committee meeting would take place on Thursday, 13 June 2019 at 9.00 am.</p> <p>11/19 ANY OTHER BUSINESS</p> <p>11/19/01 The Chief Executive announced that Mary Creasy would be retiring after 11 years at the end of March 2019 and her work, support and dedication was acknowledged by the Chief Executive and the Board Members present. Mary will be greatly missed by all and was wished a long and happy retirement.</p>	

ENGINEERING, OPERATIONS AND ENVIRONMENTAL REPORT

JUNE 2019

The Engineering and Operations teams continue to plan and manage maintenance and capital projects throughout the NRIDB catchment area, facilitated by the Environmental Team. The following information pertains to operations and schemes carried out for the Norfolk Rivers IDB, from the 18 January 2019 - 09 May 2019:

1 REVENUE MAINTENANCE WORKS

- 1.1 Routine maintenance works were carried out on board main drains in the following districts:

Contractor's Machine: (GDR Ltd)

<u>Bure:</u>	Mermaid, Tuttington, Kings Beck
<u>Wensum:</u>	Raynham, Sculthorpe, Fakenham, Dunton Patch, North Elmham
<u>North Norfolk:</u>	Burn

Handwork: NRIDB Operatives

Numerous sites across the whole of the district

2. MAINTENANCE CONSTRUCTION PROJECTS

2.1 Langor Brook WEIF Restoration Scheme

The restoration works on 750m of heavily modified watercourse upstream of Langor Road Bridge have been completed successfully.

The gradient has been restored and the floodplain reconnected allowing natural processes to re-establish. This was achieved using spoil material previously dredged from the channel, the material was stabilised in the channel using wooden mattresses.

This is a partnership project with Natural England, the Environment Agency and Pensthorpe Nature Park and will help restore Kettlestone Common which is a nationally important and rare fen habitat. Construction was completed March 2019.



Wooden mattress structure being installed



Structures complete and gradient restored

2.2 Interreg Bids

The Interreg bid to address long term sustainable use of fresh water within coastal flood areas **FRESH4C's**, a €6m proposal has been approved.

UK lead is Suffolk County Council, with East Suffolk IDB, Environment Agency, Sustainable Water Solutions, & Cranfield University as UK Partners. UK commitment is to deliver the Felixstowe water transfer scheme as test site for shared learning. UK has been allocated c.£1.8m grant to help support the delivery of a water transfer pipeline from King's Fleet IDB pumping station to in field storage reservoirs. This trial has significant potential benefits for helping change how we manage water between end users at catchment scale within the water stressed areas of Norfolk & Suffolk.

2.3 River Burn Maintenance and Proposed Drain Adoption

We have undertaken vegetation clearance and de-silting of our drain at Burnham Overy. The drain feeds into an un-adopted section of drain before connecting to the main river Burn, as shown on the plan below. Although our work has significantly improved the system, the downstream drain is heavily silted and requires clearance. It is therefore proposed that we de-silt this drain this winter in order to improve the performance of the system – although it is not an adopted watercourse.

The drain is circa 150m in length and we estimate the costs of this to be circa £3-5k, which can be accommodated within the maintenance budget



Cleared bank and renewed fencing and H&S signage



Feed Bucket (5 in total were removed) blocking the culvert and the subsequent full bore flow on removal



Orange line shows section of drain proposing to be maintained

Decision to be made by the Board: Spend money from the maintenance budget to desilt the drain downstream of the Board's infrastructure between the sluices and the main River Burn.

2.4 Dunton Patch routine maintenance

We have undertaken a major maintenance exercise this quarter on our drain at Dunton Patch. Extensive watercourse maintenance along all of our 3km main drain has been completed. This included vegetation clearance, bush and scrub management and tree trimming. The work has greatly benefitted the drain for both wildlife and conveyance. Better light penetration and improved flow has meant the gravel bed of the drain is now visible again.

Work took 3 weeks to complete with two machines.



Before and after pictures on one section of watercourse. Silt sensitively removed and gravel bed now restored.

2. HEALTH & SAFETY

2.1 Personal Protection Equipment at Work Regulations

Having undertaken an assessment of the increasing construction and emergency response activities of our staff, standard corporate PPE has been introduced across all WMA Eastern boards for Field based staff and others when working in the field. The logoed PPE is orange hi-vis and not only gives staff a consistent and smart image, but also meets the industry standards expected by many of our clients and PSCA partners. The PPE also forms part of the safe systems of work for lone working, working in the vicinity of machines and working in or near water.

3. PLANT

3.1 Board Machine Sale

The Board's 8T machine has been sold following an open tender process. Profits from the sale will be transferred to the board.

3.2 Tool Replacement to Reduce Vibration

New electric small tools for one of our hand maintenance team have been purchased, replacing the petrol tools. Feedback has been very positive and the vibration levels and weight reductions have greatly improved the safety of the work for the individual. We plan to move to electrical equipment for all hand work operatives replacement periods arise.

3.3 Plant Renewals & Replacement Policy

Although the board has no major plant at present, this policy document has been developed for other WMA boards and forms a policy document setting out the intervals at which any plant should be maintained and replaced, in order to represent best value to the board.

The policy breaks these plant items down and make recommendations on frequency of replacement and policy procedures.

The policy is included as Appendix 1 for review.

Recommendation to the Board:

The Norfolk River IDB adopts the plant renewals and replacement policy Document.

4. CAPITAL SCHEMES

4.1 Water Environment Grant (WEG Bid) – River Nar Restoration, Castle Acre Common

The Norfolk Rivers IDB received notification of a Water Environment Grant in order of £300k to restore the most westerly part of Castle Acre Common. The grant bid and designs have been put together by Charles Rangely-Wilson and will allow the final piece of Nar River Restoration to take place during 2019-2021. This will involve a new channel to be constructed, through the extension of the Castle Acre Common WLMP restoration, currently planned for 2019.

A start-up meeting for this project is planned for June 2019, with the first quarter of consultation and surveys are scheduled for the summer 2019. The WEG work will be completed by March 2021.

4.2 WEG Bids – National Trust / IDB joint bid for Upper Bure projects

The IDB, Norfolk Rivers Trust and the National Trust developed a joint bid for sites on the upper bure, including Mannington Hall, Itteringham and Scarrow Beck. The bid has been successful and all projects have been funded. We will now work with the project team to develop the detailed design and delivery plans. All works are due to be completed within two years.

4.3 Postcode Lottery – National Trust Bid for restoration of IDB drain in the Silvergate Catchment

The National trust have been successful in obtaining funds from the *Postcode Lottery* for a project to restore the IDB main drain in the Silvergate catchment. The watercourse is fully within the National Trusts landholding and works will be completed this summer, with the aim of improving silt management and installing a series of berms, silt traps and woody debris. Detailed designs and costings are now being finalised.

4.4 River Nar Restoration Schemes (WLMP)

4.4.1 Fish Passage at Narborough

A bespoke Flood Risk Activity Permit has been submitted to the Environment Agency and we await confirmation of assent to carry out the works. Plans and agreements are being finalised to allow construction to start early June.

4.4.2 Castle Acre Common

Consent to carryout works on the common have been granted by the planning inspectorate
Nesting bird and Water vole mitigation works have been carried out with the later continuing until construction.
We have also consent from Natural England to carry out enabling weed cutting and gravel bar lowering workings within the River Nar channel next to Castle Acre Common.

This is to maintain low water levels on the common to help create favourable ground conditions for construction.

Construction is planned for July and August 2019.

5. OPERATIONAL MATTERS

5.1 Chemical Spill at Billingford- Update

EA continue to lead on the monitoring of discharge from the formerly polluted trout lakes into the IDB drain. The treated water from the trout lakes is currently being discharged via a temporary discharge consent into the Board Main drain.

The Byelaw consent has been issued to RAW Sandhurst to allow a temporary discharge from 27 March to 31 July 2019. (Please see Planning Report for further information).

5.2 PSCA Projects:

River Tud – Badley Moor – River restoration

As previously reported, a restoration project for the River Tud at Badley Moor SSSI near Dereham, was being developed. The work on site has been completed during this period. The project will help to manage sediment and maintain water conveyance along the river, as well as improve habitats. Environment Agency funding was secured to undertake this project.

The works consisted of the following operations:

1. Vegetation management (including flailing, weed cutting and tree cutting and planting);
2. Channel narrowing (woody deflectors and associated backfilling to create berms);
3. Placing of imported gravels in the river channel to create glides (including associated de-silting).

A Flood Risk Activity Permit (FRAP) was received from the EA for the work within the Main River. Natural England Assent had been gained last reporting period.

The work was started at the beginning of March and finished by the end of that month. The detailed design and working methods were slightly modified to minimise impacts on water vole habitat and remove the need for extra mitigation works.

5.3 Licence or assent applications made during this period:

License / Assent / Habitat Regulations Assessment	Applied	Granted
Environment Agency Flood Risk Activity Permit for restoration works to the River Tud at Badley Moor.	11 Dec 2018	15 Feb2019
An application to apply to the Planning Inspectorate for consent to construct works on Castle Acre Common under section 38 of the Commons Act 2006.	8 Jan 2019	05 April 2019
Waste Exemption WEX156403, D7 Burning waste in the open, West of St Nicholas Church, Shereford, Dunton	18 Jan 2019	18 Jan2019

Natural England Assent for the maintenance works within and adjacent to designated sites at Burnham Norton.	7 Feb 2019	21 Feb2019
Water Framework Directive Assessment for Great Ryburgh. To carry out a light targeted desilt.	24 Jan 2019	N/A
Waste Exemption WEX158866, D7 Burning waste in the open, north of A149, west of River Burn, Burnham Norton	07 Feb2019	07 Feb 2019
Environment Agency Bespoke permit to install the fish pass at Narborough on the River Nar	18 Feb 2019	
Natural England SSSI assent to carry out mitigation works and burning on Castle Acre Common.	26 Fe 2019	28 Feb 2019
Waste Exemption WEX161229, D7 Burning waste in the open, Castle Acre Common	27 Feb2019	27 Feb2019
Natural England SSSI assent to weed cut and remove the gravel bar in the River Nar near Castle Acre Common.	12 April 2019	23 April 2019
SMO Audit on drains maintained at Great Ryburgh.	04 Mar 2019	N/A

6. OTHER INFORMATION

6.1 Approved Supplier Tender

Officers have run a tender for approved suppliers for the WMA Eastern Boards.

The tender was run over the period of 18th March to 3rd May and focussed on the provision of maintenance support for typical board activities.

Tender assessments were made on a Cost (65%) Quality (30%) and Submission (5%) scored system. In total nine suppliers responded to the tender, which were ranked based on the total scores achieved.

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

The supplier list is;

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

Please see Appendix 2, WMA Supplier Performance Policy.

6.2 The Hun Story - A partnership, working toward the restoration of the River Hun

The NRIDB continue to work in partnership with the Norfolk Coast Partnership, landowners and organisations including Norfolk Rivers Trust, Norfolk Wildlife Trust, Anglian Water, the EA and Professor Richard Hay to find opportunities to restore the River Hun from Hunstanton Golf Club to the Tidal Sluice. The project is still at the conception and consultation phase to understand the needs of the stakeholders, within the conceptual design of the project. The NRIDB Board will continue to be updated on this project as the concept develops.

7. STAFF/WORKFORCE –TRAINING / EDUCATION / MEETINGS

Environmental Team held meetings between environmental staff on:

21 February 2019, 04 April 2019, 09 May

22 January 2019

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

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

25 February 2019

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

14 March 2019

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

30 April – 1 May 2019

EO Jamie Manners and Operations Manager Paul George attended the River Restoration Conference. This was attended by over 350 people from private and public sector organisations, charities and academic institutions. It provided an excellent opportunity for learning about the latest research and practical application of river restoration techniques and Natural Flood Management (NFM), sharing ideas, and networking. The Norfolk Rivers IDB has been and continues to be involved in delivering river restoration and NFM projects, and the knowledge gained at this conference will be used in their delivery and for developing new opportunities.

8. COMPLAINTS/ENFORCEMENT

8.1 Burnham Norton Parish Council

The NRIDB received a complaint from the Burnham Norton Parish Council with regard to perceived overzealous maintenance of scrub and vegetation on the secondary flood defence at Burnham Norton. The scrub removal was undertaken to allow access and inspection of the IDB flap valves on a currently unadopted section of drain.

The engineer spoke to the Chairman of the Parish Council to explain the need for the flood defence to be clear of vegetation, to allow unimpeded access to the IDB assets. He highlighted that the scrub and vegetation had established on the bank following years of neglect. The Parish Council Chairman understood this and the matter has now been closed.

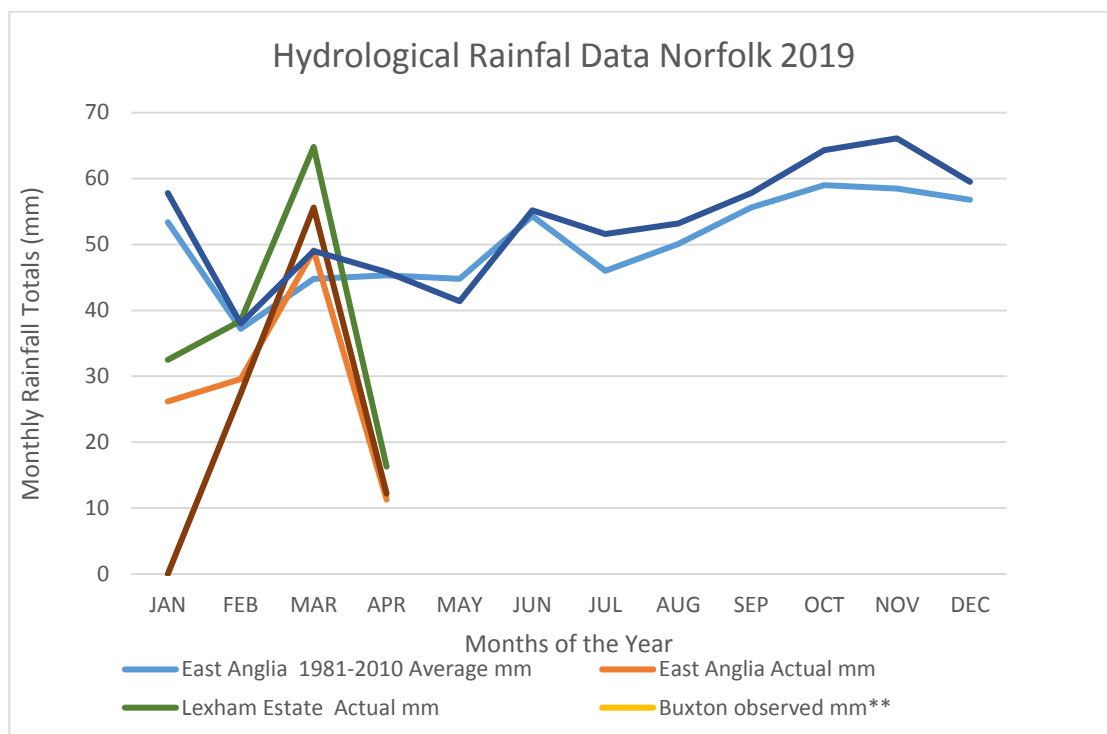
9. HYDROLOGY – UK Overview (extracts from <http://www.metoffice.gov.uk/climate/uk/summaries/2019>)

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

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

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

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



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

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

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

NORFOLK RIVERS IDB PLANT REPLACEMENT POLICY – 2019

Policy Objectives:

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

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

Policy Statement:

Replacement Requisition:

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

Replacement Periods:

- Replacement periods will be set to provide the best economic turnover result for Norfolk Rivers IDB whilst also taking into account of Norfolk Rivers IDB's operational requirements and financial resources. The following plant replacement cycle has been adopted and is based on discussions with the Catchment Engineer, Operations Manager, Plant Engineer and the Board. This replacement cycle can be reviewed annually or as per the discretion of the Board.
- All plant (excluding small plant), should be reviewed at least 12 months prior to the Recommended Replacement Cycle or if usage/condition dictates an earlier review.

- Plant and equipment with occasional, limited usage will be individually assessed and recommended for replacement where their one-time maintenance cost reaches 60% of the current value.
- The replacement cycles are to be considered as a guide and plant and vehicles may be replaced earlier or later depending on market value, condition and requirements. The overriding objective is to ensure the maximum return and value for the Board.
- The Catchment Engineer, in consultation with the Operations Manager, will review replacement cycles as outlined below on a case by case basis as part of the Board's 5 year replacement projections, and make appropriate recommendations to the Board for the replacement.
- Consideration may also be given to machines that experience high levels of maintenance and repair costs.
- Consider extended warranties and buy backs.

Plant Replacement Cycles by Plant Category:

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

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

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

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

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

1. Trailers that are used for carting silt, soil, stone, all materials etc. are used to transport materials across the drainage district, assisting with various operations. These trailers are

more frequently used in the winter months, the general maintenance costs for these trailers are minor, with mainly replacement tyres being the biggest cost. Providing the state of the trailer is in suitable condition, and there is no damage to the trailer, the replacement will be as and when required but a minimum of 10 years as a guide.

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

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

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

SUMMARY OF PLANT REPLACEMENT CYCLES

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

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

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

Supplier Performance Policy

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

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

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

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

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

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

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

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

PLANNING REPORT

1. SUMMARY OF ACTIVITY IN REPORTING PERIOD

- 1.1 This planning report covers the reporting period 22 January 2019 to 10 May 2019. There are currently 5 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):	1
Byelaw 4 (B4) / Section 23 (S23), LDA 1991 – Alteration of watercourse	2
Byelaw 10 (B10)– Works within 9 m of a Board's maintained watercourse:	1
Total:	5

- 1.2 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	0	0	1
Awaiting applicants acceptance of conditions:	0	0	0	0	0
Being processed by officers:	1	0	1	1	3
To be determined by the Board in this report:	0	0	1	0	1
Total:	1	1	2	1	5

- 1.3 As is highlighted by the table immediately above there is 1 application requiring consideration by the Board in this report. This is;

- 19_01268_C: Application to culvert 6 metres of Board Adopted Watercourse at Castle Farm, Swanton Morley

- 1.4 This is detailed in section 2 below along with officer recommendation for determination.

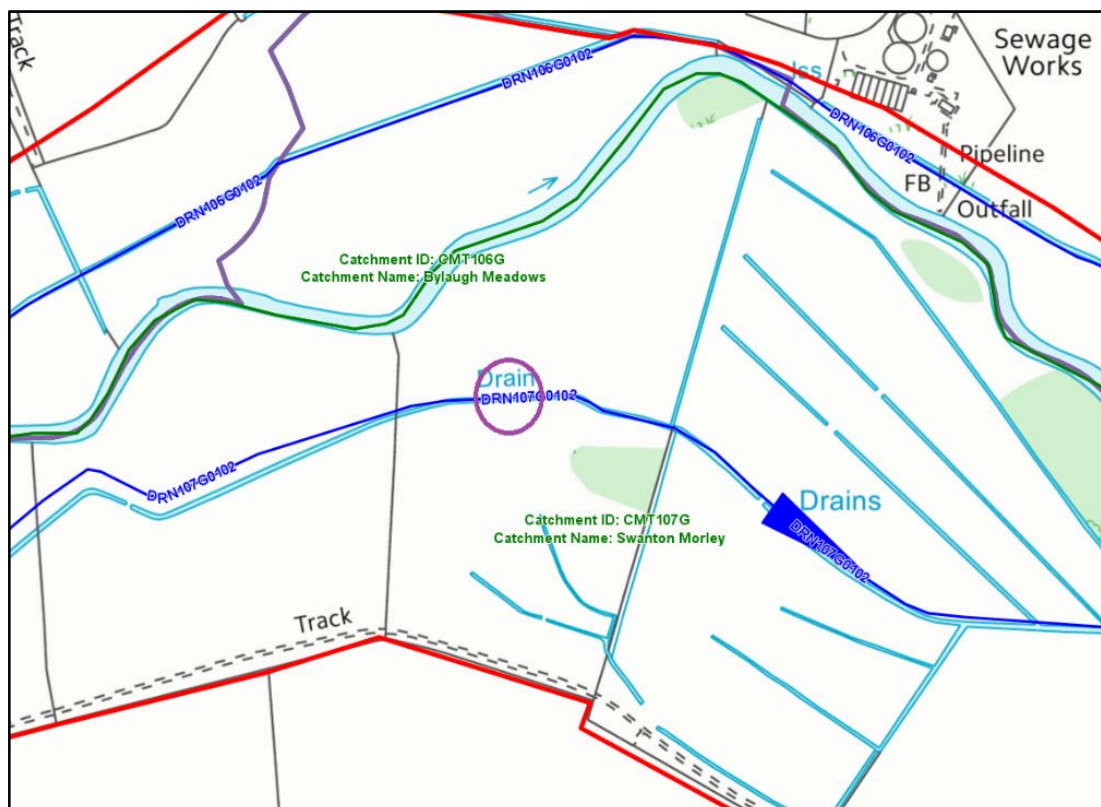
2. ITEMS REQUIRING THE BOARD'S CONSIDERATION

2.1. 19_01268_C: Application to culvert 6 metres of Board Adopted Watercourse at Castle Farm, Swanton Morley

- An application has been received seeking consent to alter a Board adopted and maintained watercourse. The proposal is to culvert approximately 6 metres of DRN107G0102 on Castle Farm within the Swanton Morley Catchment. The applicant states the need for the works is to facilitate access to grazing pastures.
- If approved the proposed culvert will use a 450mm diameter twin wall plastic pipe and will extend for 6 metres.

- c. Officers have assessed this application against the Board's culverting policy and the Environment Agency's "Policy Regarding Culverts". Although the Board advocates retaining open drains wherever possible, officers do not believe that the proposed access culvert would unduly increase local flood risk or adversely affect the standard of drainage locally.
- d. This application is required to be determined by the Board, as opposed to by officers under delegated authority as the applicant is a Board Member
- e. Any approval would be subject to the board's standard conditions and specifications and as set out in the application. Specifically;
 - Specification S4.1: The proposed culvert is to be constructed using 450 mm internal diameter twin wall plastic pipe.
 - Specification S2.2: A concrete bagged sloped headwall is required at each end of the culvert
 - Condition C7: The need for the applicant to enter into the Board's standard Deed of Indemnity
 - Informative I10.2: The responsibility for future maintenance of all elements of the works will remain with the riparian owner.
- f. **Recommendation:** The officer recommendation is for the application to alter the watercourse (as well as to do the associated works within 9 metres of the adopted watercourse) to be approved subject to the applicant's written acceptance of conditions being attached to the consent.
- g. **Supporting maps and photos:**

Map 1: Location of proposed culvert within Swanton Morley catchment.



3. DELEGATED CONSENTS DETERMINED

- 3.1 During this reporting period, the following 4 consents under the Land Drainage Act 1991 and Board's Byelaws have been determined by Officers in accordance with their delegated authority.

<i>Application Type</i>	<i>Number</i>
Byelaw 3 (B3) – Discharge of Treated Foul Water (TFW):	1
Byelaw 3 (B3) – Discharge of Surface Water (SW):	1
Byelaw 4 (B4) / Section 23 (S23), LDA 1991 – Alteration of watercourse	1
Byelaw 10 (B10)– Works within 9 m of a Board's maintained watercourse:	2
Total:	5

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

Case. Ref.	Case File Sub-type	Parish	Location / Site Name	Description of Application or Proposal	Determination
19_01191_C	Byelaw 3 (Treated Foul Water)	Billingford	Billingford Lakes Elmham Road	Discharge from treatment system at Billingford Lakes	Granted 26/03/2019
19_01264_E	Byelaw 10	Narford	River Nar beneath A47	Exemption from Board's Byelaw 10 for the installation temporary pontoon for bridge inspection	Granted 25/02/2019
19_01264_E	Section 23, LDA 1991	Narford	River Nar beneath A47	Exemption from Section 23, LDA 1991 for the installation temporary pontoon for bridge inspection	Granted 25/02/2019
19_01319_C	Byelaw 3 (Water from Aquifer)	Cawston	Heydon Road, Cawston	Exemption from Board's Byelaws while discharging water from aquifer during borehole testing	Granted 20/03/2019
19_01327_C	Byelaw 10	Cawston	Heydon Road, Cawston	Exemption from Board's Byelaws while discharging water from aquifer during borehole testing	Granted 20/03/2019

4. ENQUIRIES

4.1 Officers have responded to 15 enquires during the reporting period, outlined below;

Case. Ref.	Case File Sub-type	Parish	Description
19_01154_Q	About Regulation	Cringleford	Enquiry regarding an existing consent
19_01177_Q	About Regulation	Narford	Enquiry regarding temporary pontoon for bridge inspection
19_01185_Q	About works	Honing	Enquiry regarding waterlogged public footpath
19_01193_Q	About Regulation	Wymondham	Enquiry regarding the development of Wymondham Quarry
19_01218_Q	About Regulation	Reepham	Enquiry regarding a commercial development
19_01222_Q	About works	Reepham	Enquiry regarding maintenance responsibilities
19_01247_Q	About Regulation	Sustead	Enquiry regarding the conversion of agricultural buildings to residential dwellings
19_01262_Q	About Regulation	Cawston	Enquiry regarding borehole works and Board's regulatory requirements
19_01308_Q	About Infrastructure	Wymondham	Enquiry regarding maintenance responsibilities
19_01339_Q	About works	Keswick And Intwood	Enquiry regarding culvert maintenance
19_01351_Q	About Regulation	Aylsham	Enquiry regarding new Anglian Water system
19_01357_Q	About Planning	Scarning	Enquiry regarding proposal to discharge overflow of soakaway into watercourse
19_01362_Q	About Regulation	North Elmham	Enquiry regarding watercourse regulation and maintenance
19_01416_Q	About Planning	Sprowston	Enquiry regarding a culverted watercourse
19_01420_Q	About Regulation	Mattishall	Enquiry regarding works being regulated by LLFA on the border with the Drainage District

5. PLANNING COMMENTS

5.1 Officers have provided bespoke comments on 8 applications that are either in or could impact on the Boards Internal Drainage District. These are summarised below:

Planning App. Ref.	Parish	Location / Site Name	Stage of Planning	Description
3PL/2018/0997/O	Billingford	Holl Lane	Outline	Residential Development of 9 dwellings
3PL/2019/0072/F	Litcham	Church Street	Full	Replacement dwelling & double garage
PF/18/0951	Sustead	New Road	Full	Conversion of agricultural buildings to 5 residential dwellings
3PL/2018/1564/O	Mileham	Litcham Road	Outline	Residential Development of 6 dwellings
2019/0221	Stoke Holy Cross	Land West Of Norwich Road	Outline	Residential Development of 4 new self or custom build homes
3PL/2019/0261/F	Whinburgh and Westfield	Dereham Road	Full	Residential Development of 3 detached bungalows
2019/0780	Ketteringham	Land South Of Norwich Common	Outline	Residential Development of up to 630 dwellings, land for a two form entry primary school, local centre, 0.83ha for apartments with care (C2 use), public open space, allotments.
3PL/2019/0369/F	North Elmham	Larch Grove	Full	Erection of new dwelling on land off Larch Grove

6. FEES ASSOCIATED WITH CONSENTS GRANTED

- 6.1. There have been no fees invoiced during the reporting period.

7. FLY-TIPPING

- 7.1. Although not within the Internal Drainage District (IDD) of the Norfolk Rivers Internal Drainage Board, WMA officers have recently had several reports of Fly Tipped Waste within the IDD's other WMA Member Boards. Some of these events have been reported to WMA officers by the relevant District Council, the reason often being that the District Council do not collect fly tipped waste from watercourses.
- 7.2. Resultantly WMA officers are concerned that there is an element of disagreement or misunderstanding regarding the responsibilities of both the Internal Drainage Board and the District Council for incidents such as this (within an Internal Drainage District). Officers are therefore in the process of asking to meet with the relevant officer(s) at several District Councils to discuss this matter to avoid this confusion during any future incidents. So far WMA officers have invited officers from North Norfolk District Council and Broadland District Council to meet to discuss this subject, although at the time of writing no meeting has been arranged.
- 7.3. The current understanding of WMA officers is based on the relevant section of the gov.uk website (<https://www.gov.uk/guidance/fly-tipping-council-responsibilities#fly-tipping-your-responsibilities>). Based on this guidance officers understand that it is the responsibility of either the Environment Agency or the relevant District Council to remove and dispose of fly-tipped waste in water. The section of the aforementioned guidance which has been relied upon to reach this assertion is shown below:

[The Local Authority] must remove and dispose of fly-tipped waste in water. [The Local Authority] may investigate or enforce if the waste:

- *is in an ordinary watercourse or main river*
- *may cause significant flood risk on an ordinary watercourse*
- *risks polluting a non-controlled water*

The Environment Agency is responsible for arranging removal and disposal and may investigate or enforce when there is:

- *significant flood risk on a main river or critical ordinary watercourse*
- *risk of pollution to controlled water*

- 7.4. As advised in section 9 of this report, the Board's [current Fly-Tipping policy](#) is under review. It is anticipated that any meeting with District Council officers would prove useful in refining the draft policy wording. For ease, the current draft policy wording is outlined overleaf:

The Board do not have enforcement powers with regard to fly tipping as these rest with the relevant Local Authority and the Environment Agency. As such, when notified of fly tipping in the IDD the Board would consider the incident as follows:

- *If the incident is causing a significant obstruction to flow or is presenting an imminent risk of flooding within the Internal District the Board's operatives will remove the waste as per the Board's statutory functions. For this purpose the Board have a waste transfer license to allow them to move waste. Rubbish can be temporarily stored in the relevant Board's yard, where a waste exemption license is in place, before disposing of in an appropriate manner.*
- *However, if the Board's operatives consider the fly tipping incident to be of a serious nature or to have already resulted in a severe consequence the Board will report it to the appropriate enforcement body, rather than attempting to deal with it itself, in case evidence is inadvertently lost, which could have been used to prosecute offenders.*
- *In all other incidents the waste will be reported to the relevant Local Authority. In the case of a vehicle, the Police will also be informed as soon as possible.*
- *If the waste is causing a pollution incident then the Environment Agency will be informed at the earliest opportunity and the pollution contained.*

8. MARTHAM DEPOT TEMPORARY WELFARE UNIT

- 8.1. On behalf of the Board, officers have successfully applied for planning permission to install a temporary welfare unit for employees working on the Depot Site on Cess Road. The welfare unit was considered vital in ensuring the Board was able to meet their statutory requirements as an employer. The unit was granted planning permission (06/19/0043/F) for 5 years on the 9th April 2019 and has since been installed.
- 8.2. The unit is a pre-fabricated two storey mobile unit which provides two additional toilets (which will connect to the recently installed private foul water drainage system), a shower room, a changing room, mess facilities and an additional multi use space which can be used for briefings, meetings or training.

9. DRAFT PLANNING AND BYELAW STRATEGY

9.1 Introduction

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

9.2 Intention and Results of the Review

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

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

9.3 The Draft Planning and Regulatory Strategy

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

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

9.4 Consultation with Local Planning Authorities

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

9.5 Recommendation

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

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

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



Final Internal Audit Report

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

30th April 2019



Internal Audit Service

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

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

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

Consultation

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

Contents

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

Executive Summary

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

Overall Objective and System Background
<p>The overall objective of the audit was to ensure the robustness and effectiveness of the risk management, internal control and governance processes operating within the Water Management Alliance (WMA).</p> <p>The WMA provides administrative and management support services to the five constituent Internal Drainage Boards, namely Broads, King's Lynn, East Suffolk, Norfolk Rivers and South Holland, and to the Pevensey & Cuckmere Water Level Management Board.</p>

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

Summary of Key Recommendations

The key recommendations arising from the audit are:

GDPR:

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

Fixed Assets:

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

Governance Arrangements:

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

Summary of Agreed Recommendations

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

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

2. Objective & Scope

- 2.1 The overall objective of the audit was to ensure the robustness and effectiveness of the risk management, internal control and governance processes operating within the Water Management Alliance (WMA).
- 2.2 The audit involved the following:
- Reviewing the income collection, payroll and year-end procedures in place.
 - Reviewing each Board's Fixed Asset Register to ensure they are complete, accurate and properly maintained, and that periodic verification of assets takes place.
 - Assessing the risk management arrangements in place and the robustness of each Board's Risk Register and their risk policies and procedures.
 - Assessing the robustness of the policies and procedures in place relating to the General Data Protection Regulations (GDPR) and Data Protection Act (DPA) 2018 and ascertaining training provided to staff and Members.
 - Assessing the robustness of the governance arrangements in place, in particular reviewing the Members' declaration of interests process, the process for declaring gifts and hospitality, key governance policies, and assessing the appropriateness of the number of Members to achieve the effective and cost efficient operation of each Board.
 - Reviewing the process for the write-off of debts.
 - Reviewing the process in place for succession planning.
- 2.3 Recommendations arising from the previous audit were followed-up to ensure their implementation by management.
- 2.4 The audit review was undertaken in liaison with the Personal Assistant (CEO), the Finance & Rating Manager and the Rating Officer / Site Warden, and consisted of discussions relating to the risk management, control and governance processes and review of relevant documentation.
- 2.5 Due regard was taken of the guidance issued on 30th March 2018 by the Joint Practitioners' Advisory Group (JPAG), "Governance and Accountability for Smaller Authorities in England – A Practitioners Guide to proper practices to be applied in the preparation of statutory annual accounts and governance statements (March 2018)" and "Good Governance for IDB Members" published by the Association of Drainage Authorities (ADA) in November 2018.
- 2.6 Following completion of the audit, Internal Audit completed section 4 of the Electronic Annual Governance and Accountability Return for 2018/19.
- 2.7 The review was undertaken during March and April 2019.

3. Background Information

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

4. Our Opinion

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

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

- 4.2 The detailed findings and recommendations arising from the review are attached as Appendix A, incorporating the agreed management actions.
- 4.3 The two recommendations arising from the previous report have been actioned:
- A PDF copy of each bank reconciliation is saved into the relevant file at the end of the month;
 - WMA are upgrading to Sage 200c on 26th April 2019.
- 4.4 Appendix B provides definitions of the Internal Audit assurance opinions given in the report and of the recommendation priorities.
- 4.5 The Terms of Reference for the audit review are attached as Appendix C.

5. Reporting

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

6. Acknowledgements

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

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

Findings, Recommendations and Action Plan

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

Rec. no.	Finding / Risk	Recommendation	Priority Rating	Management Response	Responsible Officer and Agreed Due Date
1.	<p><u>Finding</u></p> <p>The Risk Management Policy does not state the frequency of review, who it is to be reviewed by and when it is next due for review. The policy was last reviewed in January 2017 and is generally reviewed by the Board every three years, or earlier if there are any changes advised by the JPAG Practitioners' Guide.</p>	<p>The Risk Management Policy should state how often it should be subject to review, who it is reviewed by (i.e. the Board) and when it is next due for review.</p>	Low	<p>Agreed. RMP has been updated and the new front pages of the policy uploaded to the WMA website for all six Boards.</p>	<p>Phil Camamile, CEO WMA. Completed.</p>
2.	<p><u>Finding</u></p> <p>Each Board's Risk Register only gives the current risk score; they do not give the target risk score i.e. the risk score which the organisation is working towards. By showing both target and current risk scores, it can be seen if any progress has been made in mitigating each risk.</p> <p>It is not clear who the responsible officer is for addressing each risk. The Good Governance Guide for IDB Members (Nov 2018) states, at 10.2.2, that the IDB's Risk Register should assign ownership for each risk.</p> <p>The ADA Risk Management Strategy & Policy template includes a suggested format for a Risk Register, which differs to the format currently used by each Board. The ADA Risk Register includes the following column headings:</p> <ul style="list-style-type: none"> • Strategic objectives • Risks • Key controls – what controls/systems are in place to mitigate these risks? 	<p>Management should consider enhancing the format of each Board's Risk Register so that it includes the following details:</p> <ul style="list-style-type: none"> • Strategic objectives; • Risks – key risks to achieving strategic objectives; • Key controls – those controls/systems currently in place to mitigate each risk; • Assurances on controls – evidence demonstrating that the systems and controls in place are effective in mitigating the risk; • Current risk score; • Gaps in control – where controls are lacking or are ineffective; • Gaps in assurance – where is further evidence of effective control required? 	Low	<p>The CEO stated to Internal Audit that the Risk Registers used to be laid out in the format as recommended, but that in 2017 it was decided to change them to follow the "simpler" format set out in Section 5, Appendix 1 of the JPAG Practitioner's Guide 2017. The Risk Registers do still show the strategic objectives agreed by the five Boards every year and all risks are linked to these objectives.</p> <p>Following guidance received from External Audit, it has been decided to keep the current format of the Risk Registers (following the JPAG best practice guidance). However, the CEO is to</p>	<p>No required action.</p>

Findings, Recommendations and Action Plan

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

Rec. no.	Finding / Risk	Recommendation	Priority Rating	Management Response	Responsible Officer and Agreed Due Date
	<ul style="list-style-type: none"> Assurances on controls – what evidence shows controls / systems are effective? Risk score Gaps in controls – where are there no controls or ineffective controls? Gaps in assurance – where is further evidence of effective control required? Action plan – what should we do to rectify the situation? Responsible officer / implementation date. 	<ul style="list-style-type: none"> Action Plan – actions/controls required to meet target risk score; Target risk score Officer responsible for implementing required actions; Due date for reaching target risk score; Update on required actions/controls; Current status. 		raise the possibility of amending the current risk register format with JPAG.	

Findings, Recommendations and Action Plan

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

Rec. no.	Finding / Risk	Recommendation	Priority Rating	Management Response	Responsible Officer and Agreed Due Date
3.	<p><u>Finding</u> From benchmarking the WMA's Data Protection Policy against a sample of Borough Councils' own such policies, there are a number of areas which are not included in the WMA policy:</p> <ul style="list-style-type: none"> • Risks to compliance with DPA/GDPR, such as accidental or deliberate breach of data protection, potential sanctions imposed against WMA by the ICO as a result of loss or misuse of data, and potential legal action from data subjects following a breach. • Staff responsibilities regarding data protection/GDPR. • Duties of the Data Protection Officer. • Data Breaches – brief mention in the policy but the procedure for dealing with data breaches is not included. • Breach of policy by a Member or staff – the WMA policy does not state that failure to comply with the policy could amount to misconduct, which could be a disciplinary matter, leading to the dismissal of staff, and serious breaches could result in personal criminal liability. Breach of the policy by a Member would be a potential breach of the Members' Code of Conduct. A data protection breach could lead to individual officers or Members being prosecuted under GDPR, not just WMA. 	<p>The WMA Data Protection Policy should be enhanced by including the following:</p> <ul style="list-style-type: none"> • Risks of non-compliance; • Staff responsibilities relating to Data Protection and GDPR; • Process for dealing with data breaches; • Breach of policy by staff or Member; • Duties of DPO. 	Low	Agreed. The Data Protection Policy document will be revised to include the points as recommended at the next scheduled policy review.	Phil Camamile, CEO WMA. 31 st December 2019

Findings, Recommendations and Action Plan

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

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

Findings, Recommendations and Action Plan

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

Rec. no.	Finding / Risk	Recommendation	Priority Rating	Management Response	Responsible Officer and Agreed Due Date
6.	<p><u>Finding</u></p> <p>The JPAG Practitioners' Guide (March 2018) at point 5.57 lists the key information which is needed in an asset register. This recommends that an asset register should include the location of the asset and the responsible officer (the guidance states that it may be appropriate to assign responsibility for each asset to members of staff).</p> <p>It is noted that the Boards' asset registers do not include location or responsibility. However, assets listed in the Fixed Asset Register are either located at each Board's depot or working in/alongside the infrastructure within the drainage district.</p>	In accordance with the JPAG guidance, each Board's asset register should include location of the asset and the officer responsible for each asset.	Low	Agreed, although each Board's Financial Regulations clearly state who is responsible for its tangible fixed assets (Section R: Security).	Phil Camamile, CEO WMA. 30 th September 2019
7.	<p><u>Finding</u></p> <p>There is a lack of evidence of an annual physical verification of assets, listed on each Board's asset register, taking place. Point J.4 of the Financial Regulations states that at least once a year, the Finance Officer will confirm the accuracy of the fixed asset register by carrying out a physical inspection of the Board's assets. Some managers do check their assets periodically; however, this is not evidenced. Monthly financial reports, which include the Board's asset register, are sent to each manager; therefore, managers should be aware of the assets they are responsible for.</p>	In accordance with the Financial Regulations, an annual physical verification of all assets recorded on each Board's Fixed Asset Register should be undertaken so as to confirm the accuracy of the register.	Medium	Agreed. A process of undertaking annual checks of assets held at each depot will be introduced. This will include the verifying of asset IDs and taking photographs of assets, evidencing the checking process.	Phil Camamile, CEO WMA. 30 th September 2019

Findings, Recommendations and Action Plan

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

Rec. no.	Finding / Risk	Recommendation	Priority Rating	Management Response	Responsible Officer and Agreed Due Date
8.	<u>Finding</u> WMA maintain an inventory of IT equipment held by staff; however, there is a lack of assurance that the inventory is up to date. The Data Manager is currently undertaking an audit of IT equipment such as laptops, phones and printers provided to staff for use in their work, which they may have at home. An email was sent to relevant staff asking them to confirm details of any such items held by them; to date, only a few have replied back. It should be noted that this only applies to the three WMA Eastern Boards where most staff work from home; it does not apply to the other three Boards.	The inventory of IT equipment held by staff for their use at home should be updated. This should be referenced when staff leave the organisation to ensure that all such equipment is returned.	Low	Agreed.	Phil Camamile, CEO WMA. 30 th September 2019.

Findings, Recommendations and Action Plan

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

Rec. no.	Finding / Risk	Recommendation	Priority Rating	Management Response	Responsible Officer and Agreed Due Date
9.	<p><u>Finding</u> Board Members are not required to make an annual declaration of interests; a new form is required for each new term of office i.e. every three years. However, it has been made clear to Members that the requirement for ensuring their details are correct rests with them; this is included in the Members' Code of Conduct (section 13) and on the first page of the Declarations of Interest Form (item 1).</p>	In the absence of Members submitting an annual declaration of interests form, an email should be sent to each Member each year asking them to confirm their current declaration as being correct and up to date. Members should be given 28 days to respond; if no response is forthcoming, the assumption can be made that there is no change. However, it should be made clear to Members that the requirement for ensuring that their details are correct rests with them.	Low	Agreed; an email will be sent to all Board Members every year.	Phil Camamile, CEO WMA. 31 st December 2019
10.	<p><u>Finding</u> A review was undertaken of the declaration of interest's forms filed by Members on each Board's website. This identified that of the 142 current members across the 6 Boards, only 93 members (65%) had submitted a fully and correctly completed declaration of interests form; 14 members had not filed a return and 35 had not completed the form correctly/fully. At the top of the form it clearly states that where a question does not apply then the member should put "NONE" and that they should not leave any boxes blank. One member had only signed and dated the form, leaving all of the questions blank; another had answered just one question, leaving the rest blank. Several members had left some questions blank, while others had crossed through a question rather than writing "NONE". All forms had been signed.</p>	All Members should complete a declaration of interests form for each new term of office i.e. every three years.	Low	Agreed. Members are always asked to submit a declaration of interest form and most do. Due to a lack of resources, the website is not always kept up to date. The CEO has been through all of the Dols received during the last financial year and has updated the website.	Phil Camamile, CEO WMA. Completed

Findings, Recommendations and Action Plan

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

Rec. no.	Finding / Risk	Recommendation	Priority Rating	Management Response	Responsible Officer and Agreed Due Date
	<p>Members are required to complete a declaration of interest form every 3 years i.e. at each new term of office. However, several forms were identified dating longer than that, typically from 2015, although one appeared to date from 2011, and another from 2013.</p> <p>It should be noted that Members are also required by law to declare an interest in any of the business being transacted at each Board meeting (this is a standard agenda item); such declarations are regularly made and always minuted.</p>				
11.	<p><u>Finding</u></p> <p>A total of eight declarations of interest (DoI) forms had been filed under the wrong member on the Broads website relating to Appointed Members; the forms had been filed out of sequence, with each member's form filed under the name of the member listed below them. In addition, for one appointed member who had not filed a return, their entry contained a copy of a form relating to someone else who is not shown on the current list of members.</p>	<p>Completed declaration of interests forms should be filed under the correct Member on each Board's website.</p> <p>Management should consider removing the DoI forms from the website so as to prevent similar errors happening in the future. The CEO informed Internal Audit that no other IDB publishes its Members' Dols on their website.</p>	Low	<p>Agreed. The CEO has been through the Dols of elected and appointed members for all Boards to ensure that they are current and correct, and has uploaded them onto the website. These were checked by Internal Audit (on 29/04/19) and no errors were found.</p>	<p>Phil Camamile, CEO WMA. Completed.</p>
12.	<p><u>Finding</u></p> <p>The Employees' Code of Conduct states that any gift or hospitality valued at more than £25 must be declared in the Register of Gifts & Hospitality. The Members' Code of Conduct does not mention such a limit. The Register of Members' Interests Form states the limit at £30.</p>	<p>The same de minimus limit, above which a gift or hospitality must be declared, should be stated in the Employees' and Members' Codes of Conduct and in the Register of Members' Interests Form.</p>	Low	<p>Agreed. The correct de-minimus figure is £30; this figure was changed by all of the Boards a few years ago and the revised Members Code of Conduct does not appear to have been uploaded to the WMA website.</p>	<p>Phil Camamile, CEO WMA. Completed.</p>

Findings, Recommendations and Action Plan

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

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

Findings, Recommendations and Action Plan

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

Rec. no.	Finding / Risk	Recommendation	Priority Rating	Management Response	Responsible Officer and Agreed Due Date
14.	<p><u>Finding</u></p> <p>There are wide differences in the number of Members each Board has. For example, King's Lynn and South Holland both have 21 Members, whereas Broads has 38 and Norfolk Rivers 29. Attendance at Board meetings is low; typically, only two thirds of Members attend each meeting; at Norfolk Rivers, only half of Members attend Board meetings.</p> <p>ADA's Good Governance Guide (November 2018) states that Defra suggest that IDBs should have 21 Members; it states that "larger IDBs may wish to consider reconstituting to a smaller size, to see fewer vacant seats, more contested elections, and better attendance at meetings".</p>	The membership of Broads, Norfolk Rivers and East Suffolk should be reduced to no more than 21 Members each, as they are geographically much smaller than both King's Lynn and South Holland.	High	Agreed. The CEO will seek to reduce the membership of Broads, Norfolk Rivers and East Suffolk to no more than 21 Members each.	Phil Camamile, CEO WMA. 30 th December 2019.

Assurance Opinion and Recommendation Priority Definitions


Assurance Opinion

Definition



Full Assurance

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



Substantial Assurance

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



Limited Assurance

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



No Assurance

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

Recommendation Priority

Definition



Low

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



Medium

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



High

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

Internal Audit Service

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



WATER MANAGEMENT ALLIANCE

**REVIEW OF EFFECTIVENESS OF RISK
MANAGEMENT, CONTROL & GOVERNANCE
PROCESSES**

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

1. INTRODUCTION

- 1.1 This document sets out the strategy and plan for the audit of the Water Management Alliance for the financial year 2018-19.
- 1.2 Section 6 of The Accounts and Audit Regulations 2015 states that '*The relevant body must conduct a review at least once in a year of the effectiveness of its system of internal control*'.
- 1.3 Internal Audit is defined as '*an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.*' Public Sector Internal Audit Standards, April 2017
- 1.4 The Internal Auditor will work in accordance with the Public Sector Internal Audit Standards (PSIAS) adopted by CIPFA from April 2017 and thus will be able to provide the review required by the Regulations.
- 1.5 The authority of the Internal Auditor is established in the Financial Regulations.
- 1.6 The audit work will concentrate on records and systems used by the Water Management Alliance, who provide the financial and administrative functions for:
- Broads (2006) Internal Drainage Board
 - East Suffolk Internal Drainage Board
 - King's Lynn Internal Drainage Board
 - Norfolk Rivers Internal Drainage Board
 - South Holland Internal Drainage Board
 - Pavensey & Cuckmere Water Level Management Board.

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

2. OBJECTIVES AND SCOPE OF THE AUDIT

- 2.1 The work of the Internal Auditor will be guided by 'Governance and Accountability in Internal Drainage Boards in England – A Practitioners Guide (Rev March 2018)'.
- 2.2 In order to be able to complete section 4 of the Electronic Annual Governance and Accountability Return for 2018-19, the auditor will consider the following internal control objectives (as stated on the return):
- A Accounting Records
To ensure that appropriate accounting records have been properly kept throughout the financial year.
- B Financial Regulations and Standing Orders
To ensure that the authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.

- C Risk Management
To ensure that the authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.
- E. Income
To ensure that expected income was fully received, based on correct prices, properly recorded and promptly banked, and VAT was appropriately accounted for.
- G Payroll
To ensure that salaries to employees and allowances to Members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.
- H Asset Management
To ensure that asset registers are complete, accurate and properly maintained, and that robust security of assets is in place.
- J Year End Procedures
To ensure that accounting statements prepared during the year were prepared on the correct accounting basis, agreed to the cash book, supported by an adequate audit trail and, where appropriate, debtors and creditors were properly recorded.

2.3 In addition to the above, the audit will cover the following:

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

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

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

3. TASKS

3.1 The project tasks are to:

- Establish if the procedures recorded as part of the audit for 2017-18 remain the same and document any changes that may have taken place.
- Perform tests to establish that systems are operating in accordance with the procedures and that good practice is being complied with.

- Assess strengths and weaknesses of the systems operated and the levels of financial and management risk.
- Discuss the results with the Chief Executive and make recommendations as appropriate, which will be communicated to the Boards by means of a report.
- Complete Section 4 of the Electronic Annual Governance and Accountability Return for 2018-19.

4. WORK PLAN

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

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

Task	Time
Confirm existing procedures and record any changes. Undertake a follow-up of actions agreed from the audit report for the year 2017-18.	0.5
Testing – to establish that processes are being applied as intended.	3.5
Conclusions and discussion.	0.5
Completing the Return and reporting if required.	0.5

5. AGREEMENT

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

From: 01 April 2018
 To: 31 March 2019

Period To: 12
 Year Ended: 31 March 2019

NOTES	INCOME AND EXPENDITURE ACCOUNT	Y-T-D BUDGET £	Y-T-D ACTUAL £	Y-T-D VARIANCE £	ANNUAL BUDGET £	PROJECTED OUT-TURN £	PROJECTED VARIANCE £
<u>Income</u>							
	Occupiers Drainage Rates	78,996	78,996	0	78,996	78,996	0
1	Special Levies issued by the Board	305,690	305,690	0	305,690	305,690	0
2	Highland Water Contributions from EA	91,596	98,945	7,349	91,596	98,945	7,349
	Grants Applied	246,726	277,761	31,035	246,726	277,761	31,035
3	Income from Rechargeable Works	5,000	261,641	256,641	5,000	261,641	256,641
	Investment Interest	0	5,395	5,395	0	5,395	5,395
	Development Contributions	0	33,489	33,489	0	33,489	33,489
5	Other Income	239,851	211,691	-28,160	239,851	211,691	-28,160
	Total Income	£967,859	£1,273,608	£305,749	£967,859	£1,273,608	£305,749
<u>Less Expenditure</u>							
6	Capital Works	248,726	277,905	-29,179	248,726	277,905	-29,179
7	Precept Contributions to EA	70,596	70,501	95	70,596	70,501	95
8	Maintenance Works	572,337	504,565	67,772	572,337	504,565	67,772
	Development Expenditure	0	5,023	-5,023	0	5,023	-5,023
9	Administration Charges	136,399	133,439	2,960	136,399	133,439	2,960
3	Cost of Rechargeable Works	0	261,641	-261,641	0	261,641	-261,641
4	Net Deficit/(Surplus) on Operating Accounts	0	1,180	-1,180	0	1,180	-1,180
	Total Expenditure	£1,028,058	£1,254,254	-£226,196	£1,028,058	£1,254,254	-£226,196
	Profit/(Loss) on disposal of Fixed Assets	£0	£0	£0	£0	£0	£0
	Net Surplus/(Deficit)	-£60,199	£19,354	£79,553	-£60,199	£19,354	£79,553

From: 01 April 2018
To: 31 March 2019

Period To: 12
Year Ended: 31 March 2019

NOTES	BALANCE SHEET AS AT 31-3-2019	OPENING BALANCE £	MOVEMENT THIS YEAR £	CLOSING BALANCE £
10	Fixed Assets			
	Land and Buildings	39,960	-999	38,961
	Plant and Equipment	23,388	-6,650	16,738
	Shared Consortium Assets	0	0	0
		63,348	-7,649	55,699
	Current Assets			
11	Bank Account	240,663	-208,788	31,875
12	Trade Debtors	102,677	-38,353	64,324
13	Work in Progress	0	2,877	2,877
14	Term Deposits	700,000	200,000	900,000
15,16	Drainage Ratepayers and Special Levies Due	2,190	-1,876	314
	Prepayments	0	0	0
17	Prepayments to WMA	-21,921	44,649	22,728
	VAT Due	0	-3,947	-3,947
	Grants Due	0	0	0
		1,023,609	-5,439	1,018,170
	Less Current Liabilities			
	Trade Creditors	10,502	-10,450	52
	Accruals	8,570	35,880	44,450
	Drainage Rates/Special Levies paid in advance	1,070	15,783	16,853
	Finance Leases	0	0	0
	Payroll Controls	0	0	0
		20,142	41,213	61,355
	Net Current Assets	1,003,467	-46,652	956,815
	Less Long Term Liabilities			
19	Pension Liability	125,000	44,000	169,000
	Net Assets	£941,815	-£98,301	£843,514
20	Reserves			
	Earmarked			
	General Reserve	554,974	-9,112	545,862
18	Grants Reserve	224,313	-73,655	150,658
21	Development Reserve	181,569	28,466	210,035
22	Plant Reserve	65,000	0	65,000
		1,025,856	-54,301	971,555
	Non-Distributable			
23	Revaluation Reserve	40,959	0	40,959
19	Pension Reserve	-125,000	-44,000	-169,000
		-84,041	-44,000	-128,041
	Total Reserves	£941,815	-£98,301	£843,514

P J CAMAMILE MA FCIS
CHIEF EXECUTIVE

S JEFFREY BSc (Hons) FCCA
FINANCE & RATING MANAGER

From: 01 April 2018
To: 31 March 2019

Period To: 12
Year Ended: 31 March 2019

Note Notes to the Accounts

- 1 Special Levies due from constituent Billing Authorities are as follows:

	Y-T-D BUDGET	Y-T-D 2018/19
Breckland District Council	48,945	48,945
Broadland District Council	73,086	73,086
King's Lynn and West Norfolk Borough Council	18,590	18,590
North Norfolk District Council	97,531	97,531
Norwich City Council	5,457	5,457
South Norfolk District Council	62,081	62,081
	305,690	305,690

- 2 The EA Highland Water Claim for 2018/19 is due to be paid by the Environment Agency (EA) to the Board in 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).

- 3 Rechargeable work includes professional supervision and contracting services to the Broads and East Suffolk IDBs.

- 4 Net Deficit/(Surplus) on Operating Accounts is made up as follows:

	Y-T-D BUDGET	Y-T-D 2018/19
Labour Operations Account	0	7,572
Mobile Plant Operations Account	0	-6,393
	0	1,180

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

- 5 Other income is made up as follows:

	Y-T-D BUDGET	Y-T-D 2018/19
Shared Income from WMA	239,851	210,191
Insurance Claims	0	0
Sundry Income	0	0
Summons Costs	0	1,500
	239,851	211,691

- 6 The gross cost of each capital scheme is approved by the Board annually and detailed on the schedule of capital works as managed by the Project Engineer, which can be made available to members on request. The Grants Due/(Unapplied) also correspond with the figures shown on the Balance Sheet. The Executive Committee scrutinise this Report every year.

- 7 The EA Precept due for 2018/19 is payable to the EA on 31 May and the other half is payable to them on 30 November. The Board has no idea where or how this money is spent.

- 8 Detailed maintenance operations are approved by the Board annually and shown on the Operations map, together with the schedule of maintenance works for each catchment, which can be made available to members on request. Expenditure is analysed as follows:

	Y-T-D BUDGET	Y-T-D 2018/19
Labour Charges	92,467	72,700
Plant Charges	7,867	6,185
Materials	12,873	10,121
Contractors	162,434	127,709
Plant Hire & Transport	0	0
Direct Works	275,640	216,715
Technical Support Staff Costs	282,863	274,020
Other Technical Support Costs	2,000	1,916
Biodiversity Action Plan Costs	11,834	11,914
Maintenance Works	572,337	504,565

- 9 Administration charges reflect the Board's share of consortium expenditure (excluding technical support costs). Detailed expenditure is monitored by the Consortium Management Committee and the Board every three months:

From: 01 April 2018
To: 31 March 2019

Period To: 12
Year Ended: 31 March 2019

Note Notes to the Accounts

	Y-T-D BUDGET	Y-T-D 2018/19
Administration Staff Costs	98,160	99,197
Other Administration Costs	36,740	32,007
Drainage Rates AV Increases/(Decreases)	500	935
Depreciation Kettlewell House	999	999
Sundry Debtors written off	0	0
Sundry Expenses	0	0
Settlement Discount	0	300
	136,399	133,439

10 TANGIBLE FIXED ASSETS

Cost

	Land and Buildings	Plant and Equipment	Total
Opening Balance as at 1-4-2018 b/fwd	49,950	90,644	140,594
(+) Additions	0	0	0
(-) Disposals	0	-52,147	-52,147
(=) Closing Balance as at 31-3-2019 c/fwd	49,950	38,497	88,447

Depreciation

Opening Balance as at 1-4-2018 b/fwd	9,990	67,256	77,246
(+) Depreciation Charge for year	999	4,899	5,898
(-) Accumulated Depreciation written out on disposal	0	-50,396	-50,396
(=) Closing Balance as at 31-3-2019 c/fwd	10,989	21,759	32,748

Net Book Value as at 31-3-2018	39,960	23,388	63,348
Net Book Value as at 31-3-2019	38,961	16,738	55,699

Full details of all movements during this year are recorded in the Board's Fixed Assets Register, which can be made available to members on request. The Board also shares ownership of a proportion of the WMAs Shared Fixed Assets, which were last valued by Cruso & Wilkin, Chartered Surveyors, as at 31 March 2018. Such assets have a Net Book Value of zero.

- 11 Additional sums are now being invested on the short term money market to maximise the return on the working balances, in accordance with the Board's Investment Policy. The Bank Account is reconciled as follows:

	2017/18	2018/19
Opening Balance as at 1-4 b/fwd	143,703	240,663
(+) Receipts	1,325,008	1,259,168
(-) Payments	-1,228,049	-1,467,956
(=) Closing Balance as at 31-3-2019 c/fwd	240,663	31,875
Balance on Statement as at 31-3-2019	271,468	75,227
Less: Unpresented payments	-30,805	-43,352
Add: Unpresented receipts	0	0
Closing Balance as at 31-3-2019 c/fwd	240,663	31,875

- 12 Aged Debtor profile is currently as follows:

Debt period	Amount	Number of Debtors	
<=30 days	64,324	4	
>30 days and <=60 days	0	0	
>60 days and <=90 days	0	0	
>90 days	0	0	
	64,324	4	
>90 days	Amount	Inv. Date	Originator

From: 01 April 2018
To: 31 March 2019

Period To: 12
Year Ended: 31 March 2019

Note Notes to the Accounts

- 13 Work in Progress is currently made up of the following jobs:

Customer	Amount	Comp. Date	Originator
RBR0003 Brown & Co	2,004	Ongoing	Operations Engineer PG
RIMNR01 EA Integrated Maintenance Programme	873	Ongoing	Operations Engineer TJ
	2,877		

- 14 Term Deposits are currently as follows:

Financial Institution	Capital	Investment Date	Maturity Date	Variable Interest Rate
Natwest Treasury Reserve Deposit	400,000	26/10/2018	28/10/2019	0.88%
West Bromwich Building Society	500,000	29/03/2019	28/06/2019	0.83%
	900,000			

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

- 16 There are currently 48 Ratepayers that have not paid their Drainage Rates for 2018/19, as compared to 42 Ratepayers this time last year. Summarised transactions for Drainage Rates and Special Levies during the year are as follows:

	2017/18	2018/19
Arrears b/fwd	2,048	2,190
Drainage Rates for the year	76,680	78,978
Special Levies for the year	296,774	305,690
New Assessments	576	216
Value Increases (Decreases)	-576	-216
Payments Received	-374,273	-386,928
Settlement Discount	-241	-310
Returned/(Represented) amounts	0	20
Irrecoverables and write offs	-993	-908
Summons collection costs	2,175	1,500
Adjustments	19	82
Arrears c/fwd	2,190	314

- 17 Prepayments represent the amount that has been paid to the WMA in advance, which will be used by the WMA to pay the Board's share of consortium expenditure during the next reporting period.

18 Grants Reserve

Movements on the Grants Reserve are made up as follows:

	2018/19
Opening Balance at 1-4-2018	224,313
Add: Grant Received	204,105
Less: Grant Applied	-277,761
Closing Balance as at 31-3-2019	150,658

	2017/18	2018/19
SCH03 Giant Hogweed Project	3,792	3,792
SCH02 River Wensum Restoration Project WLMP	1,233	1,233
SCH07 River Nar Litcham to Lexham Hall Lakes	760	760
SCH04 River Nar East Lexham Lakes Bypass	0	0
SCH12 River Wensum Resoration Scheme	57,578	52,447
SCH13 River Nar Restoration Scheme 4 Year	157,249	88,783
SCH15 Strategic Modelling and Restoration Project	0	0
SCH25 WFD Maintenance Improvements PSCA	3,701	3,643
	224,313	150,658

- 19(i) The Board provides its employees with access to the Local Government Pension Scheme but does not need to Account for this as a defined benefit pension scheme to comply with the limited assurance audit regime. However the Board has chosen to do so because it does have a pension liability, which has been calculated by the LGPS Fund Actuary as at 31 March 2019.

From: 01 April 2018
To: 31 March 2019

Period To: 12
Year Ended: 31 March 2019

Note Notes to the Accounts

- 19(ii) The Board is a member of the Water Management Alliance Consortium and as such also has a proportion of the pension liability for the shared staff that are employed by King's Lynn IDB, t/a the Water Management Alliance. The Fund Actuary for Norfolk County Council has prepared a separate Report for the Water Management Alliance, which identifies a notional net pension liability of £2,429,000 as at 31 March 2019 that is shared by all 5 Member Boards. The Board's share of this pension liability is set out every year in the WMAs Basis of Apportionment, which was approved by the Board on 31 January 2019.
- 20 The Reserves are managed in accordance with the Capital Financing and Reserves Policy, as approved by the Board on 21 January 2015. This policy is available for viewing on the Board's website.
- 21 The purpose of the Development Reserve is to reduce the impact on drainage rates and special levies from development that takes place in the area. The Board charges developers a standard rate per impermeable hectare for agricultural land which is developed and becomes a hard standing area, such as housing, roadways etc. The money is credited to this Reserve and then used to reduce the gross cost of capital work needed to cater for the additional flows arising from such development. The income for this Reserve therefore comes exclusively from developers and is used to fund in part improvement works that are necessary because of development.
- 22 The purpose of this Reserve is to reduce the impact on drainage rates and special levies as and when equipment is bought and sold, in accordance with the plant renewals programme. Depreciation is its primary source of income, which largely comes from drainage rates/special levies in the form of plant charges included within the maintenance budget, together with any profits on disposal. Changes in hourly charge out rates are determined by the Operations Manager and the Chief Executive. Expenditure is determined by the Board, following recommendations made by the Chief Executive and Operations Manager.
- 23 This Revaluation Reserve has arisen from the revaluation of the Board's share of Kettlewell House on 31 March 2009 (approx. 10%).

Related Party Transactions

- 24 Mr J F Carrick is the Chairman of the Norfolk Rivers IDB. He has been paid £0 Chairman's Allowance during the year.
- 25 The Board uses Rating Software for the collection of Drainage Rates known as DRS. The software was developed by Mr P J Camamile, the Chief Executive, and is supported by Byzantine Ltd. Mr P J Camamile is the Company Secretary of Byzantine Ltd, and his wife, Mrs P Camamile is a Director. Both are shareholders.

Recommended Actions:

1. To approve the Financial Report for the period ending 31-3-2019.

P J CAMAMILE MA FCIS
CHIEF EXECUTIVE

S JEFFREY BSc (Hons) FCCA
FINANCE & RATING MANAGER

Annual Governance and Accountability Return 2018/19 Part 3

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

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

Guidance notes on completing Part 3 of the Annual Governance and Accountability Return 2018/19

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Part 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with Proper Practices.
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
 - The **annual internal audit report** is completed by the authority's internal auditor.
 - **Sections 1 and 2** are to be completed and approved by the authority.
 - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published **before 1 July 2019**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both):
 - the Annual Governance and Accountability Return Sections 1 and 2, together with
 - a bank reconciliation as at 31 March 2019
 - an explanation of any significant year on year variances in the accounting statements
 - notification of the commencement date of the period for the exercise of public rights
 - Annual Internal Audit Report 2018/19

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

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

Publication Requirements

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

Before 1 July 2019 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2018/19**, approved and signed, page 4
- **Section 2 - Accounting Statements 2018/19**, approved and signed, page 5

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

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

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

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

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

Guidance notes on completing Part 3 of the Annual Governance and Accountability Return 2018/19

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this Annual Governance and Accountability Return. *Proper Practices* are found in the *Practitioners' Guide** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the Annual Governance and Accountability Return is complete (i.e. no empty highlighted boxes), and is properly signed and dated. Where amendments are made by the authority to the AGAR after it has been approved by the authority and before it has been reviewed by the external auditor, the Chairman and RFO should initial the amendments and if necessary republish the amended AGAR and recommence the period for the exercise of public rights. If the Annual Governance and Accountability Return contains unapproved or unexplained amendments, it may be returned and additional costs will be incurred.
- The authority **should** receive and note the annual internal audit report if possible prior to approving the annual governance statement and before approving the accounts.
- Use the checklist provided below to review the Annual Governance and Accountability Return for completeness before returning it to the external auditor by email or post (not both).
- Do not send the external auditor any information not specifically requested. However, **you must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chairman, and provide relevant email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the Annual Governance and Accountability Return covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the external auditor has to review unsolicited information, or receives an incomplete bank reconciliation, or variances are not fully explained, additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2018) equals the balance brought forward in the current year (Box 1 of 2019).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the period for the exercise of public rights. From the commencement date for a single period of 30 consecutive working days, the approved accounts and accounting records can be inspected. Whatever period the RFO sets it **must** include a common inspection period – during which the accounts and accounting records of all smaller authorities must be available for public inspection – of the first ten working days of July.
- The authority **must** publish the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2019**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?		
	Has all additional information requested, including the dates set for the period for the exercise of public rights , been provided for the external auditor?		
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?		
Section 1	For any statement to which the response is 'no', is an explanation provided?		
Section 2	Has the authority's approval of the accounting statements been confirmed by the signature of the Chairman of the approval meeting?		
	Has an explanation of significant variations from last year to this year been provided?		
	Has the bank reconciliation as at 31 March 2019 been reconciled to Box 8?		
	Has an explanation of any difference between Box 7 and Box 8 been provided?		
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? NB: do not send trust accounting statements unless requested.		

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

Annual Internal Audit Report 2018/19

NORFOLK RIVERS INTERNAL DRAINAGE BOARD

This authority's internal auditor, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls to be in operation during the financial year ended 31 March 2019.

The internal audit for 2018/19 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Agreed? Please choose one of the following		
	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.			✓
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			✓
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic and year-end bank account reconciliations were properly carried out.			✓
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. IF the authority certified itself as exempt from a limited assurance review in 2017/18, it met the exemption criteria and correctly declared itself exempt. (<i>"Not Covered" should only be ticked where the authority had a limited assurance review of its 2017/18 AGAR</i>)			
L. During summer 2018 this authority has correctly provided the proper opportunity for the exercise of public rights in accordance with the requirements of the Accounts and Audit Regulations.			Not applicable ✓
M. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable

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

Date(s) internal audit undertaken

25/03/19 – 18/04/19

Name of person who carried out the internal audit

Kathy Woodward AUDITOR

Signature of person who carried out the internal audit

K Woodward

Date

29/04/19

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

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

Section 1 – Annual Governance Statement 2018/19

We acknowledge as the members of:

NORFOLK RIVERS INTERNAL DRAINAGE BOARD

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2019, that:

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

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

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

and recorded as minute reference:

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

Chairman

Clerk

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

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

Section 2 – Accounting Statements 2018/19 for

NORFOLK RIVERS INTERNAL DRAINAGE BOARD

	Year ending		Notes and guidance
	31 March 2018 £	31 March 2019 £	
1. Balances brought forward	1,062,076	1,003,467	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	373,454	384,686	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	621,079	817,020	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	464,381	485,794	Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and employment expenses.
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	588,761	762,564	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	1,003,467	956,815	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	940,663	931,875	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	63,348	55,699	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	The Council, as a body corporate, acts as sole trustee for and is responsible for managing Trust funds or assets.
			N.B. The figures in the accounting statements above do not include any Trust transactions.

I certify that for the year ended 31 March 2019 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

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

P. Lamanilo REQUIRED

Date

25/04/19

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

DD/MM/YY

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED

Section 3 – External Auditor Report and Certificate 2018/19

In respect of

NORFOLK RIVERS INTERNAL DRAINAGE BOARD

1 Respective responsibilities of the body and the auditor

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

- summarises the accounting records for the year ended 31 March 2019; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

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

2 External auditor report 2018/19

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

(continue on a separate sheet if required)

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

(continue on a separate sheet if required)

3 External auditor certificate 2018/19

We certify/do not certify* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2019.

*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DATE REQUIRED

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

Annual Governance and Accountability Return 2018/19

Annual Internal Audit Report 2018/19 – additional sheet

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

Norfolk Rivers Internal Draining Board

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

The audit areas not covered in 2018/19 were:

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

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

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

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

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

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

NORFOLK RIVERS IDB

SCHEDULE OF PAID ACCOUNTS

Payment Date from: 01/01/2019

Payment Date to: 31/03/2019

<u>NAME</u>	<u>DETAILS</u>	<u>% COST RECOVERABLE</u>	<u>AMOUNT PAID THIS PERIOD</u>
Anglia Farmers Ltd	Materials/Equipment	50	697.98
Archant Finance	Advertisement	100	288.60
Broads (2006) IDB	Labour/materials	100	7,655.42
Mr M Channon	Repairs to broken window	100	171.14
Ernest Doe & Sons Ltd	Tools/Supplies	100	2,543.38
Enforcement Bailiffs	Bailiff Fees	0	186.00
Environment Agency	Permits	100	1,304.50
Fishtek Ltd	Fish Passes	100	23,334.00
GDR Sales Ltd	Plant/Labour Hire	25	66,878.58
B J Goose Digger Hire	Plant/Labour Hire	80	5,702.40
Inland Revenue	PAYE	0	2,611.82
Charles Johnson Ltd	Relining brake shoes	0	105.60
Mervyn Lambert	Welfare Unit Hire	100	728.40
Keith Langdon	Water Vole Survey	100	210.00
Longwater Gravel Co	Crushed Gravel/Brick	100	5,869.97
Norfolk County Council	Water Vole Mapping	0	96.00
Norfolk Pension Fund	Superannuation	0	2,836.68
NTD Hire	Tracked Dumper Hire	100	2,580.00
Reactec Ltd	HAV PPE	0	1,094.36
Rocksure Systems Ltd	Lone Worker Service	0	129.60
Torry Hill Fencing Ltd	Chestnut Stakes	100	858.00
Vodafone Ltd	Mobile Phone Charges	0	141.90
WMA	Staff Recharges	100	54,584.94
Wildlife Conservation	Barn Owl Recovery Project	0	2,000.40

Please note that the amounts shown above include VAT

£182,609.67

**NORFOLK RIVERS INTERNAL DRAINAGE BOARD
RISK REGISTER**

STRATEGIC OBJECTIVES	RISK	IMPACT	LIKELIHOOD SCORE (1 – 3)	IMPACT SCORE (1 – 3)	RISK RATING (HIGH, MEDIUM, LOW)	RESPONSE (ACTIONS PLANNED/TAKEN)
To reduce the flood risk to people, property, public infrastructure and the natural environment by providing and maintaining technically, environmentally and economically sustainable flood defences within the Internal Drainage District (IDD)	(1a) Reduction in, or insufficient finance, grant and income	Erosion of Board's capital and general reserves	3	3	9 →	Explore alternative funding streams
	(1b) EA may cease to pay highland water contributions to IDBs	Reduction in FCERM service the Board is able to provide Unable to replace assets as scheduled in asset management plan				
	(1c) EA is no longer willing or able to carry out work on sea defences that protects the Internal Drainage District, or the works are undertaken to a reduced specification	Potential overtopping into IDD in severe weather events and cost implications of managing the increase in water	2	3	8 ↑	Develop Investment Plan with key stakeholders
	(1d) EA is no longer willing or able to carry out work on Main Rivers	Will limit the Board's ability to fulfil its statutory function	2	3	8 ↑	PSCA in place between IDB/EA, effective 2017/18 to undertake maintenance works on some sections of main river identified by the

**NORFOLK RIVERS 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>IDB's Project Engineer that will provide benefit to IDB watercourses, however EA has halted these works in 2018/19 therefore IDB may need to consider appealing its precept</p> <p>Continue to encourage the EA to de-main lengths of less strategically important main river for the IDB to adopt and maintain</p>
	(1e) Access to skills and core competency is reduced	Potential to limit delivery of a quality service and thereby weaken stakeholder confidence in the IDB's capabilities	1	3	Medium 3 ↓	<p>Board is an equal member of the WMA CMC, which strengthens the organisation and assures access to appropriate skills/competencies. Board is kept updated via member representation at CMC meetings</p> <p>Extensive staff training is recorded and documented</p> <p>Effective management, Employee handbook and compliant disciplinary and grievance procedures</p> <p>Key man insurance is in</p>

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

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

**NORFOLK RIVERS INTERNAL DRAINAGE BOARD
RISK REGISTER**

STRATEGIC OBJECTIVES	RISK	IMPACT	LIKELIHOOD SCORE (1 – 3)	IMPACT SCORE (1 – 3)	RISK RATING (HIGH, MEDIUM, LOW)	RESPONSE (ACTIONS PLANNED/TAKEN)
		Cost implications for replacement, even with insurance				Regular stock control checks and current inventory of assets Insurance
	(1k) Loss of income through error or fraud	Cost implication for external assistance that may be required to recover monies May need to implement further training and/or disciplinary procedure	1	2	Low 2 →	Board approved Financial Regulations, Anti-Fraud/Corruption Policy, Whistleblowing Policy Internal controls and segregation of duties Internal and external audit Insurance
	(1l) Failure to comply with all current U.K. and E.U. legislation/regulation and/or generally accepted accountancy practice	IDB could incur penalties/fines	1	3	Medium 3 →	Employ competent staff through WMA. Training for staff and Board members Board approves Financial Accounts Internal audit Engage HR, Legal and Health and Safety specialists as and when required

**NORFOLK RIVERS 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)
	(1m) Maintenance works constrained by the Water Framework Directive legislation and Habitat Regulations Assessment and onus of proof sits with IDBs	IDB could incur penalties/fines	2	3	High 6 ↓	<p>Work with EA, NE and voluntary sector orgs to meet WFD requirements.</p> <p>Agree interpretation of Habitat Regulations Assessments with NE.</p> <p>SMO regularly updated to remain WFD compliant</p> <p>Regular SMO update training for employees</p> <p>Pursue funding from all available sources</p>
To become the delivery partner of choice for the Lead Local Flood Authority (LLFA) and Environment Agency (EA) within the Board's hydraulic sub catchment	(2a) LLFA and/or EA use contractors to carry out the work in areas outside the Internal Drainage District (IDD) and on Main Rivers/Tidal Defences both in and outside the IDD	Would reduce the control the IDB has over quality of works undertaken, and if of a lower standard could affect the IDB's ability to fulfil its statutory function in the IDD	1	3	Medium 3 ↓	<p>Build and maintain trust and understanding with LLFA, EA and DEFRA</p> <p>Regular liaison meetings with EA</p> <p>Take on works where possible to demonstrate professionalism and VFM</p> <p>Availability of Public Sector Cooperation Agreement (PSCA)</p> <p>Monitor performance and review governance arrangements</p>
	(2b) LLFA and EA take over the functions of IDB	If the LLFA/EA were to take over the functions of				<p>Back office functions are</p>

**NORFOLK RIVERS 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)
		the IDB, it would cease to exist				spread across the WMA Member Boards to reduce costs, strengthen organisation and increase influence Member of ADA Develop linkages with local media to promote IDB
	(2c) Unable to take on the extra work due to lack of resources	Could reduce LLFA/EA confidence in the IDB's ability to deliver	2	2	Medium 4 ↓	Explore new funding sources locally with EA, LLFA and others Arrangement with WMA Member Boards for support Introduction of new management structure for WMA (Eastern) Boards Additional Resource in post and shared across other WMA (Eastern) Boards to increase capacity and capability
To liaise with EA to en-main sections of main river that will be de-listed by the EA.	(3a) EA may not provide funding to the IDB for this additional maintenance. (3b) EA will not de-	Lack of maintenance on these sections of main rivers could adversely affect the IDB's watercourses and	3	2	High 6 ↑	Continue to liaise with EA to bring proposal to Board. De-maining of low consequence main river remains under

**NORFOLK RIVERS 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)
	main the rivers if the IDB refuses to adopt them.	reduce the IDB's ability to fulfil its statutory function				consideration by EA. Public consultation during Autumn 2017 for national de-maining pilot study in Norfolk/Suffolk, but the pilot study is currently on hold in Norfolk Board has agreed to adopt de-mained rivers Prioritise maintenance programme
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	(4a) Planning Authorities ignore advice provided by Board, which leads to increased flood risk (4b) Potential for developers to allow SUDs to be managed by private companies who may allow them to fall into disrepair through lack of long term maintenance	Potential for increased flood risk Lost income from SWDCs and commuted sums Inadequate or total lack of maintenance of SUDs could have an adverse impact on the IDB infrastructure and subsequently increase the risk of flooding	2	3	High 6 ↓	Planning/Enforcement is undertaken by the Board's Flood and Water Officers and issues are raised at Board meetings. Officers' comments on planning applications are available on Local Authority website. Updated Planning and Byelaw Strategy Document approved by the WMA on 7 December 2018 for consultation with LPAs before presenting to WMA Member Boards for adoption A SUDs adoption and charging policy was adopted by the Board at

**NORFOLK RIVERS 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>its 26 January 2017 meeting to promote IDB services for adoption of SUDs to ensure these are properly maintained in perpetuity.</p> <p>At its 16 August 2018 meeting the Board adopted the variable SWDC rate and banding arising from the 2018 review undertaken by the WMA Flood and Water Manager and the South Holland IDB Engineer. New rates and banding introduced 1 October 2018.</p>
To nurture, enhance and maintain the natural habitats and species, which exist in and alongside watercourses, wherever practical to ensure there is no net loss of biodiversity	<p>(5a) Non-delivery/ non compliance of Biodiversity Action Plan (BAP)</p> <p>(5b) Implementation of BAP leads to increased flood risk and increased maintenance costs</p> <p>(5c) Increased levels of non-native species</p>	<p>Board does not meet its environmental targets. Potential to incur penalties/fines</p> <p>Failure to balance environmental needs with management of flood risk</p> <p>Failure to successfully</p>	1	2	Low 2 →	<p>BAP approved by Board and submitted to DEFRA and EA. Revised and updated for Board approval January 2018</p> <p>Work to WFD compliant SMO</p> <p>Prioritise each watercourse according to flood risk, based on criterion agreed by the Board to identify opportunities for increasing environmental performance in lower</p>

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	adversely affect BAP delivery	control/eradicate invasive species				<p>priority infrastructure</p> <p>Prepare a programme of environmental survey work in and alongside Board watercourses</p> <p>Officers monitor and report environmental performance to Board</p> <p>Staff awareness training</p> <p>ISO 14001 accreditation and external audit of QA systems</p> <p>Actions monitored by EA, NE, Police, SWT and local population</p> <p>Complaints Register</p> <p>Adhere to risk assessment and protocol for management of works where non-native species are present</p>

Risk Assessment Matrix (From the Risk Management Strategy and Policy as approved 26 January 2017)

Risk Assessment Matrix

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

The categories for impact and likelihood are defined as follows:

IMPACT

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

LIKELIHOOD

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

Distributed to:

Members

Bambridge S G (Vice-Chairman)
Bannock C H Mrs
Birkbeck H C
Borrett W
Borthwick J
Broome P
Carrick J F (Chairman)
Cator H G
Carrick P H
Everett G
FitzPatrick V
Foster N W D
Foulger C
Labouchere J P
Legg N
Little M R
Monument L Mrs
Moore P
Mutimer G T
Oliver J Mrs
Reynolds R
Sayer M J
Shaw S
Stevens R
Watson E Mrs
Wilbourn R

Officers

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