



# Pevensey and Cuckmere

Water Level Management Board

**STATEMENT OF ACCOUNTS  
FOR THE YEAR ENDING  
31 MARCH 2020**

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

From: 01 April 2019  
To: 31 March 2020

Period To: 12  
Year Ending: 31 March 2020

NOTE	INCOME AND EXPENDITURE ACCOUNT	£	£	£	£	£	£	£	£	£	£	£	
		PEVENSEY				CUCKMERE				TOTAL			
		ACTUAL 2018/19	BUDGET 2019/20	ACTUAL 2019/20	VARIANCE 2019/20	ACTUAL 2018/19	BUDGET 2019/20	ACTUAL 2019/20	VARIANCE 2019/20	ACTUAL 2018/19	BUDGET 2019/20	ACTUAL 2019/20	VARIANCE 2019/20
INCOME													
1	Drainage Rates	11,595	13,357	13,357	0	12,661	15,013	15,013	0	24,255	28,370	28,370	0
2	Special Levies:												
	Eastbourne Borough Council	222,302	229,617	229,617	0	0	0	0	0	222,302	229,617	229,617	0
	Hastings Borough Council	11,252	11,622	11,622	0	0	0	0	0	11,252	11,622	11,622	0
	Rother District Council	4,124	4,260	4,260	0	0	0	0	0	4,124	4,260	4,260	0
	Wealden District Council	44,228	45,683	45,683	0	8,411	8,688	8,688	0	52,639	54,371	54,371	0
		281,906	291,182	291,182	0	8,411	8,688	8,688	0	290,317	299,870	299,870	0
	Other Income:												
3	Surface Water Development Contributions	299,379	78,500	431,526	353,026	27,308	0	61,539	61,539	326,687	78,500	493,065	414,565
4	Highland Water Contributions from the Environment Agency	73,429	89,441	89,441	0	2,466	2,066	2,066	0	75,895	91,507	91,507	0
5	Grants Applied	9995	0	0	0	0	0	0	0	9,995	0	0	0
6	Consent Fees	600	250	1,200	950	200	200	400	200	800	450	1,600	1,150
7	Bank and Investment Interest	336	225	2,635	2,410	80	56	293	237	416	281	2,928	2,647
8	Other Income	5,957	0	227	227	543	0	150	150	6,500	0	377	377
9	Income from Rechargeable Works	89,838	0	34,438	34,438	0	0	0	0	89,838	0	34,438	34,438
		479,534	168,416	559,467	391,051	30,597	2,322	64,448	62,126	510,131	170,738	623,915	453,177
		773,034	472,955	864,006	391,051	51,669	26,023	88,149	62,126	824,703	498,978	952,154	453,176
(-) EXPENDITURE													
Directly Allocated Expenditure													
5	Grant Work	9,995	0	0	0	0	0	0	0	9,995	0	0	0
9	Cost of Rechargeable Works	66,423	0	34,438	-34,438	0	0	0	0	66,423	0	34,438	-34,438
10	New and Improvement Works	0	0	0	0	0	0	0	0	0	0	0	0
11	Contributions to the Environment Agency	68,405	69,004	39,431	29,573	1,595	996	569	427	70,000	70,000	40,000	30,000
12	Maintenance Works	161,086	178,522	173,496	5,026	8,164	8,169	8,817	-648	169,250	186,691	182,314	4,377
		305,909	247,526	247,365	161	9,759	9,165	9,386	-221	315,668	256,691	256,752	-61
Apportioned Expenditure													
13	Operations Delivery Staff Costs	45,821	77,067	85,028	-7,961	5,091	8,563	9,448	-885	50,912	85,630	94,476	-8,846
14	WMA Technical Support Staff Costs	33,472	25,394	30,029	-4,635	3,719	3,297	8,245	-4,948	37,191	28,691	38,274	-9,583
15	Other Technical Support Staff Costs	53,149	79,945	95,797	-15,852	4,848	0	13,661	-13,661	57,997	79,945	109,458	-29,513
16	WMA Administration Staff Costs	34,495	21,996	19,571	2,425	3,833	2,444	2,174	270	38,328	24,440	21,745	2,695
17	Provision for Doubtful Debts	0	0	15,259	0	0	0	353	-353	0	0	15,612	-15,612
18	Drainage Rates Increases/Decreases/Write Offs	0	0	0	0	0	0	901	-901	0	0	901	-901
19	Audit Fees	1,000	1,000	1,583	-583	200	200	317	-117	1,200	1,200	1,900	-700
20	Depreciation	5,036	9,402	10,258	-856	560	1,044	1,139	-95	5,596	10,446	11,397	-951
21	General Insurances	1,677	2,925	1,535	1,390	187	325	170	155	1,864	3,250	1,705	1,545
22	Accommodation and Meeting Room Hire	3,190	2,000	2,617	-617	355	200	290	-90	3,545	2,200	2,907	-707
23	Postages and Stationery	364	525	666	-141	40	210	74	136	404	735	740	-5
24	Advertising and Public Notices	0	900	0	900	0	100	0	100	0	1,000	0	1,000
25	ADA Subscriptions and Other Expenses	5,247	4,275	3,804	471	583	475	422	53	5,830	4,750	4,226	524
		183,451	225,429	266,147	-25,459	19,415	16,858	37,195	-20,336	202,866	242,287	303,341	-61,054
		489,360	472,955	513,512	-25,298	29,174	26,023	46,581	-20,558	518,534	498,978	560,093	-61,115
	(=) Net Surplus/(Deficit) for the Period	£283,674	£0	£350,493	£365,752	£22,495	£0	£41,568	£41,568	£306,169	£0	£392,061	£392,061

**From: 01 April 2019**  
**To: 31 March 2020**

**Period To: 12**  
**Year Ending: 31 March 2020**

NOTE	BALANCE SHEET, AS AT 31-3-2020	£ 01/04/2019	£ MOVEMENT	£ 31/03/2020
26	<b>Fixed Assets:</b>			
(i)	Vehicles and Trailers	11,321	14,367	25,688
(ii)	Lockup and Equipment	0	0	0
(iii)	Pumping Stations	6	0	6
		<b>11,327</b>	<b>14,367</b>	<b>25,694</b>
	<b>Current Assets:</b>			
27(i)	Bank Account	201,861	-168,981	32,880
27(ii)	Short-Term Investments	310,479	352,907	663,386
28(i)	Trade Debtors and Ratepayers Due	30,716	135,340	166,055
29	Vat Due from HMRC	10,522	7,827	18,349
5	Work In Progress (WEG Pennywort)	0	49,033	49,033
		<b>553,578</b>	<b>376,126</b>	<b>929,704</b>
	<b>Current Liabilities:</b>			
30	Trade Creditors	100,884	-36,482	64,402
31	Accruals	69,867	17,959	87,826
28(ii)	Provision for Doubtful Debts	0	15,612	15,612
	Rates Received In Advance (2020/21)	0	1,343	1,343
		<b>170,751</b>	<b>-1,568</b>	<b>169,183</b>
	<b>Net Current Assets</b>	<b>382,827</b>	<b>377,694</b>	<b>760,521</b>
	<b>Net Assets</b>	<b>£394,154</b>	<b>£392,061</b>	<b>£786,215</b>
	<b>Financed by:</b>			
32	Grant Reserve	0	0	0
33	General Reserves	74,390	8,454	82,845
34	Development Reserve	319,758	383,607	703,365
35	Revaluation Reserve	6	0	6
		<b>£394,154</b>	<b>£392,061</b>	<b>£786,215</b>

P J CAMAMILE MA FCIS  
CHIEF EXECUTIVE

S JEFFREY BSc (Hons) FCCA  
FINANCE & RATING MANAGER

**From:** 01 April 2019  
**To:** 31 March 2020

**Period To:** 12  
**Year Ending:** 31 March 2020

**Note Notes to the Accounts**

**Income**

- 1 Drainage Rate Demands for 2019/20 were issued by the Board on 1 April 2019. The Board has received approx 98% of the drainage rates levied, with a diminishing number of legacy queries regarding land ownership and land occupancy still to resolve.
- 2 Special Levies for 2019/20 were issued by the Board on 1 April 2019. These have been paid in full.
- 3 Surface Water Development Contributions invoiced during the year:

	<b>Pevensey</b>	<b>Cuckmere</b>	<b>Status</b>	<b>Case Reference</b>
HA0001	0	3,641	PAID 17.04.2019	19_01542_C
LE0001	0	9,075	PAID 13.06.2019	19_01659_C
WI0001	19,784	0	PAID 04.09.2019	19_01475_C
BDW001	54,584	0	PAID 17.09.2019	19_01470_C
STL0001	8,394	0	PAID 30.08.2019	19_01524_C
MSO001	66,981	0	DUE 15.10.2019	19_01258_C
CRO001	9,574	0	DUE 26.11.2019	19_01700_C
BAR001	70,305	0	PAID 06.01.2020	19_01641_C
SEA001	55,037	0	PAID 19.12.2019	18_00903_C
BOV001	37,728	0	PAID 04.12.2019	19_01751_C
HER001	7,547	0	PAID 25.03.2020	19_01660_C
CON001	28,193	0	PAID 28.01.2020	19_01481_C
BOV001	0	48,824	PAID 02.03.2020	19_02028_C
TAY001	73,399	0	DUE 27.04.2020	19_02064_C
	<b>431,526</b>	<b>61,539</b>		

- 4 The Board has issued its highland water contributions claim from the EA for the year 2019/20. Highland water contributions are intended to reimburse the Board its costs for managing surface water that enters the district from outside the district, in accordance with s57 of the Land Drainage Act 1991. Not all of the claim has been received (please see note 17).
- 5 The Board has received no Grant Funding during 2019/20. The Board has funding approved by Natural England for two Water Environmental Grant (WEG) projects which began in the later part of this year. The first WEG claim for Pennywort has been submitted and approved, and was paid in April 2020. The costs of which have been shown in Work in Progress as at 31 March 2020.
- 6 The Board has issued 16 consent fees so far in 2019/20, in accordance with powers afforded by s23 of the Land Drainage Act 1991. These have been paid in full.
- 7 Bank and Investment Interest arises from temporary cash surpluses being invested on the short-term money market, in accordance with the Board's Investment Policy. This income has been apportioned to each of the Rating Sub Districts based on each District's proportion of the closing balances brought forward, as at 31 March 2019. (Pevensey 90% = £354,610 and Cuckmere 10% = £39,538).
- 8 We have received a small reimbursement from the National Grid for the period June 2019. Other Income also includes court summons fees issued for those ratepayers who had not paid their drainage rates by 31 March 2020.
- 9 Income from Rechargeable Works comes from work we have done for the Environment Agency and the costs attributed to this are also split out separately.

**Directly Allocated Expenditure**

- 10 There have been no New Works and Improvement Works carried out by the Board during the reporting period.
- 11 The Board has not received a Precept Invoice from the EA for 2018/19, but has accrued for the amount we expect to be charged for the year. The EA has power to levy such a charge on the Board annually, in accordance with s141 of the Water Resources Act 1991.
- 12 All drain maintenance work has been done by the Contractor AMH and supervised by the Board's Operations Manager. All pumping station maintenance has been carried out by Williams M&E.

**Apportioned Expenditure**

Non directly allocated expenditure has been apportioned between the Pevensey and Cuckmere Rating Sub Districts according to an assessment of the time

**From: 01 April 2019**  
**To: 31 March 2020**

**Period To: 12**  
**Year Ending: 31 March 2020**

**Note Notes to the Accounts**

spent working in each area, as budgeted: 90% for Pevensey and 10% for Cuckmere. Other Technical Support Staff Costs have been apportioned to each Sub District according to the amount of Surface Water Development Contributions received from development within each Sub District and watershed catchment.

- 13 These costs relate to the employment costs of the Board's Operations Manager and Water Level Management Operative, which includes all Health & Safety PPE, fuel and maintenance costs for two 4 x 4 vehicles. These vehicles are owned by the Board. The purchase of the second vehicle for our Operative was delayed due to a specification change which halted manufacturing. Therefore costs for the hire vehicle from April -October are included within these costs, and were not originally budgeted for.
- 14 These costs relate to the time the WMA Engineer, Flood and Water Manager and Environmental Manager have spent working for the Board. An additional £5k of extra costs were incurred due to the extra time the Project Engineer and Environmental Manager spent with regard to submitting applications to the EA and NE to carryout de-shingling work at Cuckmere Haven.
- 15 This relates to the gross cost of employing a full time Flood and Water Officer and net Consultancy Costs from the Ardent Consultancy to cover a period of maternity leave. This period of maternity leave ended on 31 July 2019.
- 16 These costs relate to the time the WMA Chief Executive, Finance & Rating Manager, Rating Officer and the ICT/Data Manager have spent working for the Board.
- 17 The Environment Agency did not submit the Board's highland water claim for 2019/20 on time to get the full amount paid. The Board's claim had increased by approx. £15k from 2018/19 to 2019/20 and, as a result of the claim not being submitted on time, the Board only received £75k, which was the same as its claim for 2018/19. We are still hoping to receive the full highland water claim for 2019/20, but thought it prudent to include the shortfall as a provision for bad debts, should this not happen.
- 18 The occupier of the land through which the meanders pass at Cuckmere Haven was refunded his drainage rates for 2019/20, due to the significant flooding and tidal inundation he experienced in December 2019. This land may ultimately have to be de-rated due to the Board being unable to fulfil its statutory function in this part of its district.
- 19 Audit Fees for 2019/20 have been accrued for the full 12 Months.
- 20 The Operations Manager's 4 x 4 vehicle and trailer is being depreciated by £4,850 and £745.75 per year respectively. The Storage Container and all small tools and equipment are shown in the Fixed Assets Register and have been fully depreciated.
- 21 The insurance costs relate to the general insurance costs such as Employer's and Public Liability Insurance. Pumping Station insurance is shown within repairs and maintenance, and included within the maintenance breakdown sheet.
- 22 These costs relate to overnight accommodation charges for WMA staff, for hiring meeting rooms and for providing refreshments at Board meetings, site visits and inspections.
- 23 These costs relate to the printing and posting of Board meeting papers and Drainage Rate Demands.
- 24 These costs relate to the public notices that need to be advertised in the local press. No costs were incurred during 2019/20.
- 25 These costs include the Board's subscription for membership of the Association of Drainage Authorities (ADA), members expenses and licence fees payable to the Information Commissioner's Office for Data Protection and to the WMA for the use of the DRS Online software.

**Balance Sheet**

26 Fixed Assets	Vehicles and Trailers	Lockup and Equipment	Pumping Stations	Total
<b>Cost</b>				
Opening Balance as at 1-4-2019	22,383	4,598	6	26,987
(+) Additions	21,778	3,987	0	25,765
(+) Revaluations	0	0	0	0
(-) Disposals	0	0	0	0
Closing Balance as at 31-3-2020	<b>44,161</b>	<b>8,585</b>	<b>6</b>	<b>52,751</b>
<b>Depreciation</b>				
Opening Balance as at 1-4-2019	11,062	4,598	0	15,660
(+) Depreciation Charge	7,411	3,987	0	11,397
(-) Accumulated depreciation written out on disposal	0	0	0	0
Closing Balance as at 31-3-2020	<b>18,473</b>	<b>8,585</b>	<b>0</b>	<b>27,058</b>

**From:** 01 April 2019  
**To:** 31 March 2020

**Period To:** 12  
**Year Ending:** 31 March 2020

**Note Notes to the Accounts**

**Net Book Value**

Net Book Value as at 31-3-2019	11,321	0	6	11,327
Net Book Value as at 31-3-2020	25,688	0	6	25,694

- (i) The trailer is being depreciated over 4 years: straight line on cost and 12 months of depreciation has been charged to the accounts. The Operations Manager's vehicle has 12 months of depreciation in the reporting period to 31.03.20.
- (ii) The Board has purchased a storage container which is located at the EAs Pevensy Depot. This lockup facility secures all of the Board's equipment used by the Operations Manager. This has been fully depreciated in the accounting period April 2017-March 2018.
- (iii) The Board owns 6 pumping stations, and these have been revalued in the manner set out in the Practitioners Guide 2020. These assets were received from the EA at zero cost, and have been included in the Fixed Assets Register with a nominal one pound (£1) value, as a proxy for the zero cost.

**27(i) Bank Account**

The Board's Bank Account is reconciled as follows:

	2018/19	Movement	2019/20
Opening Balance as at 1-4-2019 b/fwd	26,045	175,816	201,861
(+) Receipts	841,193	83,516	924,709
(-) Payments	-665,377	-428,313	-1,093,690
Closing Balance as at 31-3-2020 c/fwd	201,861	-168,981	32,880
Balance on Bank Statement as at 31-3-2020	201,861	-168,981	32,880
Less: Unpresented Payments	0	0	0
Add: Unpresented Receipts	0	0	0
Closing Balance as at 31-3-2020 c/fwd	201,861	-168,981	32,880

**27(ii) Short Term Investments**

32 Day Deposit Account - Lloyds plc

2018/19	Movement	2019/20
310,479	352,907	663,386

The Short Term Investments attracted the BoE base rate of interest throughout 2019/20, which was 0.75%. However, due to COVID-19 the BoE base rate was reduced on 10th March 2020 to 0.10%. This change was effective on our investments from 20th March 2020, and is the current interest rate applicable at the end of the Financial Year.

**28 Trade Debtors and Ratepayers Due**

	Pevensy	Cuckmere	2019/20
Trade Debtors	149,954	0	149,954
HWC 2019/20	15,259	353	15,612
	165,213	353	165,566

Aged Debtor Profile is currently as follows:

Debt period	Pevensy	Cuckmere	No of Debtors
<=30 days	149,954	0	3
>30 days and <=60 days	0	0	-
>60 days and <=90 days	0	0	-
>90 days	0	0	-
	149,954	0	3

Drainage Rates (less Worldpay amounts, in abeyance)

333	156	489
333	156	489

Special Levies:

Eastbourne Borough Council	0	0	0
Hastings Borough Council	0	0	0
Rother District Council	0	0	0
Wealden District Council	0	0	0
	0	0	0
	£165,546	£509	£166,055

**From: 01 April 2019**  
**To: 31 March 2020**

**Period To: 12**  
**Year Ending: 31 March 2020**

**Note Notes to the Accounts**

**28(ii) Provision for Doubtful Debts**  
HWC 2019/20 (see also Note 17)

Pevensey	Cuckmere	2019/20
£15,259	£353	£15,612
<b>£15,259</b>	<b>£353</b>	<b>£15,612</b>

**29 Vat Due from HMRC**

The Board is Vat Registered and therefore able to reclaim the Vat that it has paid to its suppliers. Drainage Rates, Special Levies and Surface Water Development Contributions are statutory charges and are beyond the scope for Vat purposes, so the Board should therefore be in a repayment position most of the time.

**30 Trade Creditors**

The Trade Creditors at the end of the reporting period are as follows:

	2018/19	Movement	2019/20
WMA	8,514	-5,294	3,220
Norfolk Rivers IDB	0	45	45
Broads IDB	0	231	231
ESCC	0	5,000	5,000
AMH Contractor	39,454	-12,612	26,842
Williams M&E Ltd	32,756	-25,426	7,330
Ardent Consulting Engineers	15,695	-15,695	0
Xylem	0	2,182	2,182
Vodafone	52	28	80
Lloyds Plc	8	7	15
British Gas Business	3,367	3,827	7,193
Jacobs UK Ltd	0	11,500	11,500
Screwfix	38	252	290
Skyguard	0	144	144
Southern Farmers	629	-491	138
Allstar Business Solutions	373	-181	192
	<b>100,884</b>	<b>-36,481</b>	<b>64,402</b>

**31 Accruals**

	2018/19	Movement	2019/20
Audit Fees	1,700	-100	1,600
Biodiversity Costs	2,000	1,000	3,000
EA Precept Charge for 2018/19	70,000	0	70,000
NE Telemetry Survey	0	10,559	10,559
Pumping Station Insurances	2,667	0	2,667
Income receivable from ESCC	-6,500	6,500	0
	<b>69,867</b>	<b>17,959</b>	<b>87,826</b>

**32 Grant Reserve**

	Pevensey	Cuckmere	2019/20
Opening Balance, as at 1-4-2019 b/fwd	0	0	0
(+) Grants Received	0	0	0
(-) Grants Applied to Income & Expenditure Account	0	0	0
Closing Balance, as at 31-3-2020 c/fwd	<b>0</b>	<b>0</b>	<b>0</b>

**33 General Reserve**

	Pevensey	Cuckmere	2019/20
Opening Balance, as at 1-4-2019 b/fwd	57,312	17,079	74,390
(+) Net Surplus/(Deficit) for the Period	350,493	41,568	392,061
* (-) Transferred to Earmarked Development Reserve	-335,729	-47,878	-383,607
Closing Balance, as at 31-3-2020 c/fwd	<b>72,076</b>	<b>10,769</b>	<b>82,845</b>
* Surface Water Development Contributions Invoiced during the year	431,526	61,539	493,065
(-) Collection Costs:			
Gross cost of employing Sustainable Development Officer	59,460	8,479	67,939

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**Note Notes to the Accounts**

WMA Sustainable Development Manager (Maternity Cover)	5,267	751	6,018
East Sussex County Council (ESCC) Hosting Costs	4,376	624	5,000
Stage 1 Hydro-Modelling	10,065	1,435	11,500
Net consultancy costs to cover maternity leave	16,629	2,371	19,001
	<u>95,797</u>	<u>13,661</u>	<u>109,458</u>
* (=) Transferred to Earmarked Development Reserve	<b>335,729</b>	<b>47,878</b>	<b>383,607</b>

**34 Development Reserve**

	<b>Pevensey</b>	<b>Cuckmere</b>	<b>2019/20</b>
Opening Balance, as at 1-4-2019 b/fwd	297,298	22,460	319,758
* Transferred from General Reserve, as detailed in Note 31 above	335,729	47,878	383,607
Closing Balance, as at 31-3-2020 c/fwd	<b>633,027</b>	<b>70,338</b>	<b>703,365</b>

**35 Revaluation Reserve**

	<b>2018/19</b>	<b>Movement</b>	<b>2019/20</b>
Star Inn Pumping Station	1	0	1
Barnhorn Pumping Station	1	0	1
Drockmill Pumping Station	1	0	1
Horsebridge Pumping Station	1	0	1
Rickney Pumping Station	1	0	1
Manxey Pumping Station	1	0	1
	<u>6</u>	<u>0</u>	<u>6</u>

**Related Party Transactions**

- 36 The Board uses Rating Software for the collection of Drainage Rates known as DRS. This software is owned by South Holland IDB and was developed by Mr P J Camamile, the Chief Executive. The software is supported by Byzantine Ltd at an annual cost to the Board of £873.09. Mr P J Camamile is the Company Secretary of Byzantine Ltd and his wife Mrs P Camamile is a Director. Both are shareholders.

P J CAMAMILE MA FCIS  
CHIEF EXECUTIVE

S JEFFREY BSc (Hons) FCCA  
FINANCE & RATING MANAGER



## MAINTENANCE WORK FOR 2019/20

	PEVENSEY .....				CUCKMERE .....				TOTAL .....			
	ACTUAL	BUDGET	ACTUAL	VARIANCE	ACTUAL	BUDGET	ACTUAL	VARIANCE	ACTUAL	BUDGET	ACTUAL	VARIANCE
MAINTENANCE EXPENDITURE	2018/19	2019/20	2019/20	2019/20	2018/19	2019/20	2019/20	2019/20	2018/19	2019/20	2019/20	2019/20
<u>Pumping Stations:</u>												
MEICA planned servicing	5,705	5,705	5,705	0	0	0	0	0	5,705	5,705	5,705	0
MEICA additional work needed in year	7,677	6,000	4,819	1,181	0	0	0	0	7,677	6,000	4,819	1,181
Electricity charges	39,605	36,000	46,223	-10,223	0	0	0	0	39,605	36,000	46,223	-10,223
Breakdown Insurances	2,667	2,667	3,073	-406	0	0	0	0	2,667	2,667	3,073	-406
Risk contingency	0	2,519	0	2,519	0	0	0	0	0	2,519	0	2,519
	55,654	52,891	59,820	-6,929	0	0	0	0	55,654	52,891	59,820	-6,929
<u>Watercourses:</u>												
Desilting and Weed cutting	90,632	92,014	95,232	-3,218	7,306	6,926	7,168	-242	97,938	98,940	102,400	-3,460
Telemetry	2,240	2,700	3,385	-685	0	0	0	0	2,240	2,700	3,385	-685
Machine Moves	2,760	1,836	1,200	636	0	0	0	0	2,760	1,836	1,200	636
Spraying	0	5,000	0	5,000	0	0	0	0	0	5,000	0	5,000
Biodiversity Action Plan	2,788	4,000	3,482	518	0	0	0	0	2,788	4,000	3,482	518
Hand work	0	5,000	0	5,000	0	0	0	0	0	5,000	0	5,000
Water Level Control Structure Maintenance	7,012	4,550	10,945	-6,395	858	450	1,082	-632	7,870	5,000	12,027	-7,027
Risk contingency	0	5,695	0	5,695	0	429	0	429	0	6,124	0	6,124
	105,432	120,795	114,244	6,551	8,164	7,805	8,250	-445	113,596	128,600	122,494	6,106
<u>Emergency reponse contingency (external assistance):</u>												
5 EA operatives for 5 days @ £26/hour	0	4,836	0	4,836	0	364	0	364	0	5,200	0	5,200
	161,086	178,522	174,063	4,459	8,164	8,169	8,250	-81	169,250	186,691	182,314	4,377

**From: 01 April 2019**  
**To: 31 March 2020**

**Period To: 12**  
**Year Ending: 31 March 2020**

<b>BOX NO. ANNUAL RETURN, FOR THE YEAR ENDING 31 MARCH 2020</b>		<b>ACTUAL 2018/19 RESTATED £</b>	<b>ACTUAL 2019/20 £</b>
<b>1</b>	<b>Balances brought forward</b>		
	Grant Reserve	9,995	0
	General Reserve	37,327	74,390
	Development Reserve	51,068	319,758
	Revaluation Reserve	6	6
	<b>As per Statement of Accounts</b>	<b>98,396</b>	<b>394,154</b>
	<b>(-) Fixed Assets, Long Term Liabilities and Loans</b>		
	Net Book Value of Tangible Fixed Assets	16,922	11,327
		<b>16,922</b>	<b>11,327</b>
	<b>(=) Adjusted Balances brought forward</b>	<b>81,474</b>	<b>382,827</b>
<b>2</b>	<b>(+) Rates and Special Levies</b>		
	Drainage Rates	24,255	28,370
	Special Levies	290,317	299,870
	<b>As per Statement of Accounts</b>	<b>314,572</b>	<b>328,240</b>
<b>3</b>	<b>(+) All Other Income</b>		
	Net Cash Transfer from the Environment Agency	0	0
	Surface Water Development Contributions	326,686	493,065
	Highland Water Contributions from the Environment Agency	75,895	91,507
	Bank and Investment Interest	416	2,928
	Grants Applied	9,995	0
	Other Income	96,338	34,815
	Consent Fees	800	1,600
	<b>As per Statement of Accounts</b>	<b>510,130</b>	<b>623,915</b>
	<b>(+) Income from Sale of Fixed Assets (above profit/(loss))</b>		
	Capital Cost of disposals	0	0
	Less: Accumulated depreciation written out	0	0
		<b>0</b>	<b>0</b>
	<b>(+) Grants Applied to Grants Received Conversion</b>		
	(-) Grants Applied	-9,995	0
	(+) Grants Received	0	0
		<b>-9,995</b>	<b>0</b>
	<b>(=) Adjusted Other Income</b>	<b>500,135</b>	<b>623,915</b>

**From: 01 April 2019**  
**To: 31 March 2020**

**Period To: 12**  
**Year Ending: 31 March 2020**

BOX NO. ANNUAL RETURN, FOR THE YEAR ENDING 31 MARCH 2020		ACTUAL 2018/19 RESTATED £	ACTUAL 2019/20 £
<b>4</b>	<b>(-) Staff Costs</b>		
	Operations Delivery Staff Costs	44,467	77,988
	WMA Technical Support Staff Costs	0	0
	Other Technical Support Staff Costs	35,486	61,643
	WMA Administration Staff Costs	0	0
		<b>79,953</b>	<b>139,631</b>
<b>5</b>	<b>(-) Loan Interest/Capital Repayments</b>		
	Loan Interest	0	0
	Capital Repayments	0	0
	<b>As per Statement of Accounts</b>	<b>0</b>	<b>0</b>
<b>6</b>	<b>(-) All Other Expenditure</b>		
	New Works and Improvement Works	0	0
	Environment Agency Precept	70,000	40,000
	Maintenance Works	169,250	182,314
	WMA Technical Support Costs	37,192	38,274
	WMA Admin Costs	38,328	21,745
	Other Operational Staff Costs	6,445	16,488
	Other Technical Support Costs	22,511	47,815
	Cost of Rechargeable Works	66,423	34,438
	Grant Work	9,995	0
	Drainage Rate Write Off	0	901
	Provision for Doubtful Debts	0	15,612
	Audit Fees	1,200	1,900
	Depreciation	6,012	11,397
	General Insurances	1,864	1,705
	Accommodation and Meeting Room Hire	3,545	2,907
	Postages and Stationery	404	740
	Advertising and Public Notices	0	0
	ADA Subscriptions and Other Expenses	5,830	4,226
	<b>As per Statement of Accounts</b>	<b>438,998</b>	<b>420,462</b>
	<b>(-) Depreciation Charged (Non Cash)</b>		
	Vehicles and Trailers	5,596	7,411
	Lockup and Equipment	416	3,987
	Pumping Stations	0	0
		<b>6,012</b>	<b>11,397</b>

**(+) Capitalised Additions**

**From: 01 April 2019**  
**To: 31 March 2020**

**Period To: 12**  
**Year Ending: 31 March 2020**

<b>BOX NO. ANNUAL RETURN, FOR THE YEAR ENDING 31 MARCH 2020</b>		<b>ACTUAL 2018/19 RESTATED £</b>	<b>ACTUAL 2019/20 £</b>
	Vehicles and Trailers	0	21,778
	Lockup and Equipment	416	3,987
	Pumping Stations	0	0
		<b>416</b>	<b>25,765</b>
	<b>(=) Adjusted Other Expenditure</b>	<b>433,402</b>	<b>434,829</b>
<b>7</b>	<b>(=) Balances carried forward</b>		
	Grant Reserve	0	0
	General Reserve	74,390	82,845
	Development Reserve	319,758	703,365
	Revaluation Reserve	6	6
	<b>As per Statement of Accounts</b>	<b>394,154</b>	<b>786,215</b>
	<b>(-) Fixed Assets, Long Term Liabilities and Loans</b>		
	Net Book Value of Tangible Fixed Assets	11,327	25,694
		<b>11,327</b>	<b>25,694</b>
	<b>(=) Adjusted Balances carried forward</b>	<b>382,827</b>	<b>760,522</b>
<b>8</b>	<b>Total Cash and Short Term Investments</b>		
	Bank Account	201,861	32,880
	Short-Term Investments	310,479	663,386
	<b>As per Statement of Accounts</b>	<b>512,340</b>	<b>696,266</b>
<b>9</b>	<b>Total Fixed Assets and Long Term Assets</b>		
	Vehicles and Trailers (valued at Purchase Cost)	22,383	44,161
	Lockup and Equipment (valued at Purchase Cost)	4,598	8,585
	Pumping Stations (Revalued)	6	6
	<b>As per Statement of Accounts</b>	<b>26,987</b>	<b>52,751</b>
<b>10</b>	<b>Total Borrowings</b>		
	Loans Due (<= 1 Year)	0	0
	Loans Due (> 1 Year)	0	0
	<b>As per Statement of Accounts</b>	<b>0</b>	<b>0</b>



**Pevensey and  
Cuckmere**  
Water Level Management Board

**From: 01 April 2019**  
**To: 31 March 2020**

**Period To: 12**  
**Year Ending: 31 March 2020**

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

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

<b>7</b>	<b>Balances carried forward (adjusted)</b>	<b>382,827</b>	<b>760,522</b>
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**(-) Deduct: Debtors and Prepayments**

Trade Debtors and Ratepayers Due	30,716	166,056
Vat Due from HMRC	10,522	18,349
Work in Progress	0	49,033
	<b>41,238</b>	<b>233,438</b>

**(+) Add: Creditors and Payments Received in Advance**

Trade Creditors	100,884	64,402
Accruals	69,867	87,826
Provision for Doubtful Debts	0	15,612
Rates Received in Advance	0	1,343
	<b>170,751</b>	<b>169,183</b>

<b>(=) Box 8</b>	<b>512,340</b>	<b>696,266</b>
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**8 (=) Total Cash and Short Term Investments**

Bank Account	201,861	32,880
Short-Term Investments	310,479	663,386
	<b>512,340</b>	<b>696,266</b>

P J CAMAMILE MA FCIS  
CHIEF EXECUTIVE

10 JUNE 2020

S JEFFREY BSc (Hons) FCCA  
FINANCE & RATING MANAGER

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



**FINAL INTERNAL AUDIT REPORT**

**WATER MANAGEMENT ALLIANCE**

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

16<sup>th</sup> April 2020



## Internal Audit Service

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

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

<b>Draft report issued</b>	<b>15<sup>th</sup> April 2020</b>
<b>Management agreement received</b>	<b>16<sup>th</sup> April 2020</b>
<b>Final report issued</b>	<b>16<sup>th</sup> April 2020</b>

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## Executive Summary

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

### Overall Objective and System Background

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

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

### Summary of Key Control Issues and Risks

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

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

### Summary of Key Recommendations

The key recommendations arising from the audit are:

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



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

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

### Summary of Agreed Actions

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

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

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

## 2. Objective & Scope

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

2.2 The audit involved the following:

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

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

### **3. Background Information**

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

#### 4. Our Opinion

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

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

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

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

## **5. Reporting**

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

## **6. Acknowledgements**

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

## Findings, Risks, Recommendations and Management Action Plan

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

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

## Findings, Risks, Recommendations and Management Action Plan

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

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

## Findings, Risks, Recommendations and Management Action Plan

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

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

## Findings, Risks, Recommendations and Management Action Plan

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

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



## Findings, Risks, Recommendations and Management Action Plan

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

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

## Findings, Risks, Recommendations and Management Action Plan

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

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

## Follow-up of Previous Report's Recommendations

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

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

## Follow-up of Previous Report's Recommendations

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

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

## Follow-up of Previous Report's Recommendations

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

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

## Follow-up of Previous Report's Recommendations

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

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

## Follow-up of Previous Report's Recommendations

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

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

## Follow-up of Previous Report's Recommendations

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

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



## Follow-up of Previous Report's Recommendations

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

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

## Follow-up of Previous Report's Recommendations

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

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

## Follow-up of Previous Report's Recommendations

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

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

## Follow-up of Previous Report's Recommendations

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

Rec. no.	Finding / Risk	Recommendation	Priority Rating	Management Response	Responsible Officer and Agreed Due Date	Follow-up of Agreed Action
	limit at £30.			Members Code of Conduct for each Board to reflect the current figure of £30 and uploaded the new documents to the website.		Conduct states that any gift or hospitality valued at £30 or more must be declared (2.3.1).
13.	<p><u>Finding</u></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 IBD has had an election. It would appear that the Whistleblowing Policy slipped through the review process; however, all other governance policies are up to date.</p> <p>A register of policies will be compiled listing all Board policies, the date they were last reviewed and date when they are next due for review.</p>	Phil Camamile, CEO WMA. 30 <sup>th</sup> September 2019.	<p><b>Actioned.</b></p> <p>All Governance policies have been updated to state date last reviewed, frequency of review and next review date. Most Governance policies are reviewed every 5 years.</p> <p>Whistleblowing Policy has been updated to state date last reviewed, that it is reviewed every 3 years, and next review date.</p> <p>Broads IDB Whistleblowing Policy was last reviewed by the Board on 12<sup>th</sup> August 2019.</p>

## Follow-up of Previous Report's Recommendations

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

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

## Follow-up of Previous Report's Recommendations

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

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

## Assurance Opinion and Recommendation Priority Definitions

### Assurance Opinion

### Definition

**Full Assurance**

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

**Substantial Assurance**

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

**Limited Assurance**

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

**No Assurance**

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

### Recommendation Priority

### Definition

**Low**

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

**Medium**

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

**High**

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

**Internal Audit Service**

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



**WATER MANAGEMENT ALLIANCE**

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

**INTERNAL AUDIT  
TERMS OF REFERENCE**



## **1. INTRODUCTION**

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

and to the Pevensey & Cuckmere Water Level Management Board.

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

## **2. OBJECTIVES AND SCOPE OF THE AUDIT**

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

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

2.3 Last year's audit reviewed the following areas:

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

- Write-offs
- Succession Planning.

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

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

### **3. TASKS**

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3.1 The project tasks are to:

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

### **4. WORK PLAN**

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

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

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

**5. AGREEMENT**

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



# Annual Report for the year ended

31 March 2020

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

**No later than 30 September 2020 a copy must be provided to:**

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

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

Please round all cash figures down to nearest whole £.

**PEVENSEY AND CUCKMERE WATER LEVEL MANAGEMENT**

Internal Drainage Board

## Section A – Financial information

### Preliminary information on special levies issued by the Board for 2020- 21

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

Special levies information for financial year 2020-21 (forecast)	
Name of local authority	2020-21 forecast £
1. EASTBOURNE BOROUGH COUNCIL	234,404
2. HASTINGS DISTRICT COUNCIL	11,865
3. ROTHER DISTRICT COUNCIL	4,348
4. WEALDEN DISTRICT COUNCIL	63,222
5.	
6.	
7.	
8.	
<b>Total</b>	<b>313,839</b>

## Section A – Financial information (continued)

### Income and Expenditure Account for the year ending 31 March 2020

All Internal Drainage Boards must ensure that the Income and Expenditure information provided below is consistent with the Board's annual accounting statements which have been prepared in accordance with proper practices found in *Governance and Accountability for Smaller Authorities in England – A Practitioners' Guide to proper practices to be applied in the preparation of statutory annual accounts and governance statements March 2017*

	Notes	Year ending 31 March 2020 £
<b>INCOME</b>		
1. Drainage Rates		28,370
2. Special Levies		299,870
3. Higher Land Water Contributions from the Environment Agency		91,507
4. Contributions received from developers/other beneficiaries		493,065
5. Government Grants (includes capital grants from EA and levy contributions)		0
6. PSCAs from EA and other RMAs		0
7. Loans		0
8. Rechargeable Works		34,438
9. Interest and Investment Income		2,928
10. Rents and Acknowledgements		0
11. Other Income		1,976
<b>Total income</b>		<b>952,154</b>
<b>EXPENDITURE</b>		
12. New Works and Improvement Works		0
13. Total precept to the Environment Agency		40,000
14. Watercourse maintenance		41,310
15. Pumping Stations, Sluices and Water level control structures		0
16. Administration		21,745
17. PSCAs		0
18. Rechargeable Works		34,438
19. Finance Charges		0
20. SSSIs		391,126
21. IDB Biodiversity and conservation (other than item 20 expenditure)		3,482
22. Other Expenditure		27,992
<b>Total expenditure</b>		<b>560,093</b>

EXCEPTIONAL ITEMS		
23. Profits/(losses) arising from the disposal of fixed assets		0
<b>Net Operating Surplus/(Deficit) for the year</b>		392,061
24. Developers Funds income not applied in year		703,365
25. Grant income not applied in year		0

## Notes:

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



## Section B –IDB Reporting

### Policy Delivery Statement

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

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

provided to Defra, and EA? [https://www.wlma.org.uk/uploads/PCWLMB\\_Policy\\_Statement.pdf](https://www.wlma.org.uk/uploads/PCWLMB_Policy_Statement.pdf) Yes ☒ No ☐

### Biodiversity

Please indicate whether your Board has a Biodiversity Action Plan ..... Yes ☒ No ☐

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

website [https://www.wlma.org.uk/uploads/PCWLMB\\_BAP\\_2018.pdf](https://www.wlma.org.uk/uploads/PCWLMB_BAP_2018.pdf) Yes ☒ No ☐

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

2018

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

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

16/06/2020

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

### SSSI water level management plans

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

If so, which ones:

Pevensey Levels

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

3,603ha

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

3,603ha

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

0

### Access to environmental expertise

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

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

### Asset Management

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

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

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

Yes ☒    No ☐

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

103km

How many pumping stations does the Board operate?

6

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

4.03 cumecs

### Health and Safety

- |  |   |  |
|--|---|--|
| Does the Board have a current Health and Safety policy in place? | Yes <input checked="" type="checkbox"/> | No <input type="checkbox"/>            |
| Does the Board have a responsible officer for Health and Safety? | Yes <input checked="" type="checkbox"/> | No <input type="checkbox"/>            |
| Have there been any reportable incidents in the past year?       | Yes <input type="checkbox"/>            | No <input checked="" type="checkbox"/> |
- If so, please summarise in the box below:

Guidance and Best Practice

Has your IDB adopted a formal Scheme of Delegation?

Yes☒

No☐

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

Governance

☒

Finance

☒

Environment

☒

Health, safety and welfare

☒

Communications and engagement

☒

Other (please describe)

☐

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

Yes☒

No☐

Has your IDB adopted computerised accounting and rating systems? .....

Yes☒

No☐

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

Yes☒

No☐

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

Yes☒

No☐

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

Yes☒

No☐

Has your Board adopted the following governance documents?

Standing Orders .....

Yes☒

No☐

Have the Standing Orders been approved by Ministers .....

Yes☒

No☐

Byelaws .....

Yes☒

No☐

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

Yes☒

No☐

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

Yes☒

No☐

Code of Conduct for Board Members .....

Yes☒

No☐

Financial Regulations.....Yes ☒ No ☐

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

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

### Board membership and attendance

How many Board members (in total – elected and appointed) do you have on your IDB?	17
Seats available to appointed members under the Land Drainage Act 1991.	9
Number of elected members on the board at year end.	8
Number of appointed members on the board at year end.	8
Mean average number of elected members in attendance at each board meeting over the last financial year.	5
Mean average number of appointed members in attendance at each board meeting over the last financial year.	4

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

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

### Complaints procedure

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

Number of complaints received in the financial year?	0
Number of complaints outstanding in the financial year?	0
Number of complaints referred to the Local Government Ombudsman?	0
Number of complaints upheld by the Local Government Ombudsman?	0

### Public Engagement

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

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

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

1.7%

## Section B: NOTES

### Guidance and Best Practice

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

### Board membership and attendance

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

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

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

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

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## Section C – Declaration

PEVENSEY AND CUCKMERE WATER LEVEL MANAGEMENT

~~Internal Drainage Board~~

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

Signature

*P. Cammille*

Date

30/09/2020

Name in BLOCK LETTERS

PHIL CAMAMILE

Designation

CHIEF EXECUTIVE

Email address

PHIL@WLMA.ORG.UK



## BOARD MEMBERSHIP AS AT 31 MARCH 2020

NAME	MEETINGS	ATTENDED	ATTENDANCE %	CONTACT DETAILS
<b>ELECTED MEMBERS</b>				
Brown R A	3	3	100	rbrown.gira@btinternet.com
Gower W A *	3	2	67	wgwagower@gmail.com
Hesselgrave G F D	3	3	100	stonehouse@hessel.force9.co.uk
Hole M A	3	1	33	montaguefarm@btinternet.com
Miles R J	3	1	33	n/a
Robinson D	3	1	33	n/a
Wadman C A **	3	2	67	priesthawes@gmail.com
Worssam M S	3	2	67	aworssam@yahoo.co.uk
<b>APPOINTED MEMBERS</b>				
<b>Eastbourne B C</b>				
Burton H (wef June 19)	2	1	50	councillor.burton@eastbourne.gov.uk
Rodohan P	3	0	0	councillor.rodohan@eastbourne.gov.uk
Smart R	3	3	100	councillor.smart@eastbourne.gov.uk
Swansborough C (wef June 19)	3	0	0	councillor.swansborough@eastbourne.gov.uk
Taylor B	3	0	0	councillor.taylor@eastbourne.gov.uk
<b>Hastings B C</b>				
Patten R	3	3	100	pattencoastguards@yahoo.com
<b>Wealden D C</b>				
Lunn M (wef June 19)	3	2	67	cllr.michael.lunn@wealden.gov.uk
White D	3	3	100	cllr.david.white@wealden.gov.uk

\* Chairman    \*\* Vice-Chairman

Elected Average Attendance                      62.5%

Appointed Average Attendance                      52%



### Gifts and Hospitality Register for 2019/20

[illegible]