

# BLACK SLUICE INTERNAL DRAINAGE BOARD

I M Warsap  
Chief Executive

Station Road, Swineshead  
Boston, Lincs, PE20 3PW

Tel: 01205 821440  
Fax: 01205 820671

General Email: mailbox@blacksluiceidb.gov.uk

Website: www.blacksluiceidb.gov.uk

Our Ref: IMW/DPW/B10\_1

Date: 15<sup>th</sup> September 2015

## To the Chairman and Members of the Audit & Risk Committee

Notice is hereby given that a Meeting of the Audit & Risk Committee will be held at the Offices of the Board on Tuesday, 22<sup>nd</sup> September 2015 at 10am at which your attendance is requested.



Chief Executive

## A G E N D A

1. Apologies for absence
2. To receive and if correct sign the Minutes of the Audit & Risk Committee Meeting held on the 10<sup>th</sup> April 2015 (**pages 1 - 5**).
3. Matters arising
  - (a) New Policy - Near Miss Reporting (**pages 6 & 7**).
4. To receive a report on Insurance Renewal due 30<sup>th</sup> September 2015 (to be tabled).
5. To receive the Annual Return including External Auditors Opinion (**pages 8 - 13**).
6. To receive the following from the Internal Auditor:
  - (a) Internal Audit Report 2015/16 (**pages 14 - 17**).
  - (b) Audit Strategy and plan for 2016/17 (**pages 18 - 21**).
  - (c) Committee Consultation with Internal Auditor.
7. To review the following Boards policies:
  - (a) Employees Code of Conduct ..... (**pages 22 – 25**).
  - (b) Fraud & Corruption ..... (**pages 26 – 29**).
  - (c) Members Code of Conduct ..... (**pages 30 – 34**).
  - (d) Whistle Blowing Confidential Reporting Code ..... (**pages 35 – 40**).
  - (e) Officers Car Loan ..... (**pages 41 – 43**).
8. To receive the Catalogue of Board Policies with recommend approval dates (**page 44**).
9. To review the Risk Register (**page 45**).
10. Any other business

# BLACK SLUICE INTERNAL DRAINAGE BOARD

## MINUTES

of the proceedings of a meeting of the Audit & Risk Committee

held at the offices of the Board on  
10<sup>th</sup> April 2015 at 10am

### Members

Chairman - \* Cllr M Brookes

\* Mr W Ash

\* Mr V A Barker

\* Mr J G Fowler

\* Mr R Leggott

Cllr B Russell

Cllr R Singleton-McGuire

\* Member Present

In attendance: Mr I Warsap (Chief Executive)  
Mr D Withnall (Finance Manager)

### 719 APOLOGIES FOR ABSENCE

Apologies were received from Cllr B Russell and Cllr Singleton-McGuire.

### 720 MINUTES OF THE AUDIT & RISK COMMITTEE MEETING

Minutes of the last meeting held on the 10<sup>th</sup> December 2014, copies of which had been circulated, were considered and it was RESOLVED that the Minutes should be signed as a true record.

There were no matters arising.

### 721 TO RECEIVE DRAFT INTERNAL AUDIT REPORT FOR 2014/15 - Agenda Item 4

The Finance Manager presented to the Committee the Internal Auditors Draft Audit Report with a 'substantial assurance' for the second year. Mr D Gowing has no Management recommendations as he could not find anything to report on.

The Committee congratulated the Officers and Staff.

The Chief Executive stated that the Audit & Risk Committee is held in high regard by the Board. This Committee works in partnership with the auditors to feed through any recommendations which are speedily put into place.

722 TO RECEIVE A REPORT ON PUMPING STATION VALUATIONS - Agenda Item 5

The Chief Executive stated that Jacksons Civil Engineers were employed to model for insurance purposes total rebuild costs of the pumping stations. They were divided into four categories. The detailed cost summaries are enclosed within the Agenda.

Allan House pumping station was not included as it is not owned by the Black Sluice IDB, a development grant was paid by Asda to maintain it.

The costing's include a buildability percentage cost, which equates to the access for heavy construction wagons and plant. Instances whereby some pumping stations would require roads and culverts built to gain access.

The reference to Statutory Undertakers is a cost for dealing with all other utilities ie Network Rail, Anglian Water, electricity companies etc.

The Committee discussed and the following points were considered;

- 34 pumping stations in isolated locations
- Risk is reduced as all pumping stations would not be damaged at the same time
- Special negotiating with insurers dealing with a multi County portfolio
- Rebuild with new state of the art pumps and configuration may not be housed in brick
- Simplified design for today's needs not like for like
- The best formats in design preferred option with new technology
- Current insurers extended insurance to the 30<sup>th</sup> September 2015 as a more suitable renewal date
- Current valuations would only cover 27% of the any claim made
- Other IDB's claims ie 2009/10 in Northern Boards had outdoor pumps stolen by scrappies.
- Pumping station doors have been replaced with anti vandal steel doors
- Security fencing has been looked into as a deterrent for vandalism
- On presenting this to the Board a key for colour types
- Any major maintenance will not go ahead if the pumping station is identified for rebuild

The Committee recommended that the Officers meet with the insurers with this new information and ascertain risk and premiums.

723 TO REVIEW THE FIRE MANAGEMENT PLAN - Agenda Item 6(a)

The Finance Manager presented the updated Fire Management Plan;

- Any new fire risk to a location be reintroduced to previous inducted persons.
- Plant fire risk training be implemented into section 2.9
- Record of all fire drills and training evacuations
- Added to the plan which fire extinguisher is to be used on what type of fire
- Fire retardant materials in the form of partitions are used whilst engaged in welding

723 Cont.....

- A copy of this plan be sent to the Fire Officer.

The Committee RESOLVED to recommend that the Fire Management Plan should be approved at the next Board meeting.

724 TO RECEIVE RISK MANAGEMENT STRATEGY - Agenda Item 6(b)

The Finance Manager presented the Risk Management Strategy - highlighted in red are recommended amendments and writing in green for discussion.

Appendix B - Agreed paragraph 5 on pg 37 to be incorporated.

1.1 Flooding due to failure to pump at Black Sluice Pumping Station – the offer of supplementary staff in time of need, the BSIDB could offer to cover 50% of the cost to train two members of BSIDB staff to operate the Black Sluice Pumps.

2.1 Environmental Legislation – the Board employs Environmental Consultants who review the BAP and legislation. ADA has an Environmental Committee and this also filters information to all IDB's.

4.2 Health & Safety Legislation – the Board employed a Health & Safety consultant which monitors legislations.

5.4 Inadequacy of Internal Checks – the External Auditors recommended rewording.

6.1 Risks to Board Members – Decisions are not made by Committees except under the delegation of authority policy.

8.5 Cyber Attack – section added the Committee discussed and recommended a transfer of risk to insurers if possible. Back up off site, could other IDB's hold a system backup and offer reciprocal arrangement to them.

The Chief Executive asked the Committee if this was a suitable document given that no member of staff is trained. The Committee discussed and requested a report on comparison of costs to train the Finance Manager through the Institute of Risk Management and/or an external consultant to review and audit these plans.

The Committee RESOLVED to recommend that the Risk Management Strategy Policy should be approved at the next Board Meeting.

725 TO RECEIVE THE INVESTMENT STRATEGY POLICY - Agenda Item 6(c)

The Finance Manager presented the amendments to the Investment Strategy Policy the Committee made the following additional amendment;

9.1 "This Strategy will be reviewed within five years".

725 Cont.....

The Committee RESOLVED with the above amendment to recommend that the policy be approved at the next Board Meeting.

726 TO RECEIVE THE HEALTH & SAFETY ASBESTOS MANAGEMENT PLAN - Agenda Item 6(d)

The Chief Executive stated that this policy has been reviewed by Copes the Health and Safety Consultants to the Board.

The Committee RESOLVED to recommend that the Health & Safety Asbestos Management Plan should be approved at the next Board Meeting.

727 TO RECEIVE THE HEALTH & SAFETY NOISE AT WORK POLICY - Agenda Item 6(e)

The Chief Executive stated that this policy has been reviewed by Copes the Health and Safety Consultants to the Board.

The Committee RESOLVED to recommend that the Health & Safety Noise at Work Policy be approved at the next Board Meeting.

728 TO RECEIVE THE HEALTH & SAFETY FIRST AID AND ACCIDENT REPORT POLICY (INCLUDING NEAR MISSES) - Agenda Item 6(e)

The Chief Executive stated that this policy has been reviewed by Copes the Health and Safety Consultants to the Board.

The Operations Manager stated that Copes recommended this policy remain the same and an additional policy be created a "Near Miss Policy" to identify any trends. This policy should then be brought back to the Committee for review. The Committee AGREED.

The Committee RESOLVED to recommend that the Health & Safety First Aid and Accident Report Policy be approved at the next Board Meeting.

729 TO REVIEW THE BOARD'S MANAGEMENT ACCOUNTS - Agenda Item 7

The Finance Manager presented the full range of yearly and monthly management account reports which are enclosed within the Agenda. These reports are reviewed by the Executive Committee and the Board.

The Committee reviewed and AGREED that the reporting did not require expanding.

730 TO RECEIVE A REPORT ON PUBLIC ATTENDANCE AT MEETINGS - Agenda Item 8

The Finance Manager stated that within Law and Standing Orders the rules were already covered regarding Public attendance at meetings.

730 Cont.....

The Committee commented that the Chairman of the respective Committee could request notice of any questions in advance. The Committee RESOLVED that the question had been answered to their satisfaction.

731 TO RECEIVE A REPORT ON CYBER SECURITY - Agenda Item 9

The Finance Manager presented a report on the Cyber Locker virus which was discovered to be infecting the Black Sluice Network on 9<sup>th</sup> March 2015.

His report outlines a range of defence software which would upgrade security of the network. The Committee recommended for the purposes of data protection an encrypted data to protect rating records on separate disc drive this may lower the risk to the Board.

The Finance Manager will discuss with HBP and report back to the Committee.

732 TO REVIEW THE RISK REGISTER - Agenda Item 10

The Committee reviewed the Risk Register.

733 TO REVIEW THE BOARD'S CATALOGUE OF POLICIES - Agenda Item 11

The Committee reviewed and recommended an even spread of the policy reviews over the time range dates. All AGREED.

There being no further business the meeting closed at 12:10.

# **Black Sluice Internal Drainage Board**

## **Policy No 42**

### **Near Miss Reporting Policy**

#### **1. INTRODUCTION**

A near miss is an unplanned event that did not result in injury, illness or damage but had the potential to do so. The purpose of this policy is to state who is responsible, and what they must do, in order to minimise any possible health and safety risks associated with near miss events.

#### **2. RESPONSIBILITIES OF MANAGERS**

You must ensure that the work areas for which you have responsibility, an approved Risk Assessment procedure is in place, and potential for near miss events has been avoided so far as is reasonably practicable.

You must ensure that all employees report near miss events.

You must ensure reports of near misses are acted upon with further training or an amended task Risk Assessment to reduce potential future events.

#### **3. RESPONSIBILITY OF EMPLOYEES**

You must adhere to the Risk Assessment for the specific task, using the appropriate equipment.

You must report any near miss events to your line manager using the form provided.

**Revised 15<sup>th</sup> September 2015**

**Black Sluice Internal Drainage Board**

**Near Miss and Hazard Alert Report Form**

**Near Miss is an occurrence that has not resulted in any injury or damage, but easily could have done.**

**Hazard Alert is notification of unsafe plant, equipment, substances, procedures etc. or unsafe behaviour.**

Drainage Board..... Date.....

Location of Near Miss Incident / Hazard.....

Brief description of Near Miss Incident / Hazard and any actions taken

.....  
.....  
.....

Your idea(s) to eliminate the problem

.....  
.....

When was the Near Miss Incident / Hazard first identified?

Date..... Time.....

Reported by.....

*Please ensure that your Manager or Supervisor receives this information  
Thank you for your support*

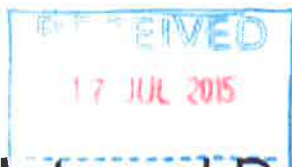
To be completed by Supervisor or Manager and handed to Office

Corrective Action taken.....

.....

Date of Action Taken..... Name.....





# Internal Drainage Boards in England

## Annual return for the financial year ended 31 March 2015

---

Internal Drainage Boards in England with an annual turnover of £6.5 million or less must complete an annual return in accordance with proper practices summarising their activities at the end of each financial year.

Each annual return on pages 2 to 5 is made up of four sections:

- Sections 1 and 2 are completed by the person nominated by the board.
- Section 3 is completed by the external auditor appointed by the Audit Commission.
- Section 4 is completed by the board's internal audit provider.

Each board must approve this annual return no later than 30 June 2015.

### Completing your annual return

Guidance notes, including a completion checklist, are provided on page 6 and at relevant points in the annual return.

Complete all sections highlighted in blue. Do not leave any blue box blank. Incomplete or incorrect returns require additional external audit work and may incur additional costs.

Send the annual return, together with your bank reconciliation as at 31 March 2015, an explanation of any significant year on year variances in the accounting statements and any additional information requested, to your external auditor by the due date.

Your external auditor will identify and ask for any additional documents needed for their work. Therefore, unless requested, do not send any original financial records to the external auditor.

Once the auditor has completed their work, certified annual returns will be returned to the local council for publication or public display of sections 1, 2 and 3. You must publish or display the annual return, including the external auditor's report, by 30 September 2015.

It should not be necessary for you to contact the external auditor for guidance.

More guidance on completing this annual return is available in the Practitioners' Guide for Internal Drainage Boards that can be downloaded from the Association of Drainage Authorities' website at [www.ada.org.uk](http://www.ada.org.uk)

# Section 1 – Accounting statements 2014/15 for

Enter name of reporting body here:

BLACK SLUICE

Internal Drainage Board

	Year ending		Notes and guidance
	31 March 2014 £	31 March 2015 £	
1 Balances brought forward	527,482	693,171	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2 (+) Rates and special levies	1,970,438	1,994,798	Total amount of direct rates on landowners and special levies on local authorities received or receivable in the year.
3 (+) All other income	541,196	1,007,895	Total income or receipts as recorded in the cashbook less the rates and special levies (line 2). Include all grants and contributions from EA here.
4 (-) Watercourses and pumping stations	1,758,715	1,964,376	Total expenditure or payments including capital spending and employment costs on construction and maintenance of watercourses and pumping stations
5 (-) Loan interest/ capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the Board's borrowings (if any).
6 (-) All other payments	587,230	717,260	Total payments or expenditure as recorded in the cashbook less watercourses and pumping stations (line 4) and loan interest/ capital repayments (line 5). Include all contributions to EA here.
7 (=) Balances carried forward	693,171	1,014,228	Total balances and reserves at the end of the year. Must equal (1+2+3) – (4+5+6)
8 Total cash and short term investments	782,198	1,164,433	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>to agree with bank reconciliation.</b>
9 Total fixed assets plus other long term investments and assets	5,291,278	5,080,536	The original Asset and Investment Register value of all fixed assets, plus other long term assets owned by the Board as at 31 March.
10 Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

I certify that for the year ended 31 March 2015 the accounting statements in this annual return present fairly the financial position of the Board and its income and expenditure, or properly present receipts and payments, as the case may be.

Signed by Responsible Financial Officer:

*D. W. Stewart*

Date 18/08/2015

I confirm that these accounting statements were approved by the Board on this date:

17/06/2015

and recorded as Board minute reference:

795

Signed by Chair of meeting approving these accounting statements:

*W. Jones*

Date 17/06/2015

## Section 2 – Annual governance statement 2014/15

We acknowledge as the members of: BLACK SLUICE Internal Drainage Board our responsibility for ensuring that there is a sound system of internal control, including the preparation of the accounting statements. We confirm, to the best of our knowledge and belief, with respect to the accounting statements for the year ended 31 March 2015, that:

	Agreed –		Yes means that the board:
	Yes	No*	
1 We approved the accounting statements prepared in accordance with the requirements of the Accounts and Audit Regulations and proper practices.	✓		prepared its accounting statements in the way prescribed by law.
2 We maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption, and reviewed its effectiveness.	✓		made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
3 We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and proper practices that could have a significant financial effect on the ability of the board to conduct its business or on its finances.	✓		has only done what it has the legal power to do and has complied with proper practices in doing so.
4 We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	✓		during the year has given all persons interested the opportunity to inspect and ask questions about the board's accounts.
5 We carried out an assessment of the risks facing the board and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓		considered the financial and other risks it faces and has dealt with them properly.
6 We maintained throughout the year an adequate and effective system of internal audit of the board's accounting records and control systems.	✓		arranged for a competent person, independent of the board's financial controls and procedures, to give an objective view on whether internal controls meet the needs of the board.
7 We took appropriate action on all matters raised in reports from internal and external audit.	✓		responded to matters brought to its attention by internal and external audit.
8 We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on the board and where appropriate have included them in the accounting statements.	✓		disclosed everything it should have about its business activity during the year including events taking place after the year-end if relevant.

This annual governance statement is approved by the board and recorded as minute reference

795

dated 17/06/2015

Signed by:

Chair [Signature]

dated 17/06/2015

Signed by:

Clerk [Signature]

dated 17/06/2015

**\*Note: Provide explanations to the external auditor on a separate sheet for each 'No'. Describe how the board will address the weaknesses identified.**

## Section 3 – External auditor certificate and opinion 2014/15

### Certificate

We certify that we have completed our review of the annual return, and discharged our responsibilities under the Audit Commission Act 1998 as transitionally saved, for the year ended 31 March 2015 in respect of:

#### Respective responsibilities of the body and the auditor

The body is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The body prepares an annual return in accordance with proper practices which:

- summarises the accounting records for the year ended 31 March 2015; and
- confirms and provides assurance on those matters that are important to our audit responsibilities.

Our responsibility is to review the annual return in accordance with guidance issued by the Audit Commission (see note below). Our work does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and does not provide the same level of assurance that such an audit would do.

#### External auditor report

~~(Except for the matters reported below)~~\* on the basis of our review of the annual return, in our opinion the information in the annual return is in accordance with proper practices and no matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met. (\*delete as appropriate).

(continue on a separate sheet if required)

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

(continue on a separate sheet if required)

External auditor signature

External auditor name

Barrie Morris for Grant Thornton UK LLP

Date

1/4/15.

Note: The Audit Commission issued guidance in its Standing Guidance, which is applicable to external auditors' work on 2014/15 accounts.

## Section 4 – Annual internal audit report 2014/15 to

Enter name of reporting body here:

BLACK SLUICE

Internal Drainage Board

The board's internal audit, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year ended 31 March 2015.

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

Internal control objective	Agreed? Please choose from one of the following		
	Yes	No*	Not covered**
A Appropriate accounting records have been properly kept throughout the year.	✓		
B The board's financial regulations have been met, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C The board assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D The annual rating requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F Petty cash payments were properly supported by receipts, all expenditure was approved and VAT appropriately accounted for.	✓		
G Salaries to employees and allowances to board members were paid in accordance with board approvals, and PAYE and NI requirements were properly applied.	✓		
H Asset and investments registers were complete and accurate and properly maintained.	✓		
I Periodic and year-end bank account reconciliations were properly carried out.	✓		
J Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments/income and expenditure), agreed to the cash book, were supported by an adequate audit trail from underlying records, and where appropriate debtors and creditors were properly recorded.	✓		

For any other risk areas identified by the board (list any other risk areas below or on separate sheets if needed) adequate controls existed:

See Annual Internal Audit Report For Further detail.

Name of person who carried out the internal audit:

DAVID GOWING

Signature of person who carried out the internal audit:

*D. Gowing*

Date: 20/05/15

\*Note: If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

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

## Guidance notes on completing the 2014/15 annual return

- 1 You must apply proper practices for preparing this annual return. Proper practices are found in the Practitioners' Guide\* which is updated from time to time and contains everything you should need to prepare successfully for your financial year-end and the subsequent audit.
- 2 Make sure that your annual return is complete (i.e. no empty blue boxes), and is properly signed and dated. Avoid making any amendments to the completed return. But, if this is unavoidable, make sure the amendments are drawn to the attention of, and approved by the board, properly initialled and an explanation is provided to the external auditor. Annual returns containing unapproved or unexplained amendments will be returned unaudited and may incur additional costs.
- 3 Use the checklist provided below. Use a second pair of eyes, perhaps a board member or the Chair, to review your annual return for completeness before sending it to the external auditor.
- 4 Do not send the external auditor any information not specifically asked for. Doing so is not helpful. However, you must notify the external auditor of any change in Clerk, Responsible Finance Officer or Chair.
- 5 Make sure that the copy of the bank reconciliation which you send to your external auditor with the annual return covers all your bank accounts. If your board holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree your bank reconciliation to Box 8 on the Accounting statements (Section 1). You must provide an explanation for any difference between Box 7 and Box 8. More help on bank reconciliation is available in the Practitioners' Guide\*.
- 6 Explain fully significant variances in the accounting statements on page 2. Do not just send in a copy of your detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include a complete analysis to support your explanation. There are a number of examples provided in the Practitioners' Guide\* to assist you.
- 7 If the external auditor has to review unsolicited information, or receives an incomplete bank reconciliation, or you do not fully explain variances, this may incur additional costs for which the auditor will make a charge.
- 8 Make sure that your accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2014) equals the balance brought forward in the current year (Box 1 of 2015).
- 9 Do not complete section 3. The external auditor will complete it at the conclusion of the audit.

Completion checklist - No answers mean you may not have met requirements		Done?
All sections	All blue boxes have been completed?	
	All information requested by the external auditor has been sent with this annual return? Please refer to your notice of audit.	
Section 1	Board approval confirmed by signature of Chair of meeting approving accounting statements?	
	An explanation of significant variations from last year to this year is provided?	
	Bank reconciliation as at 31 March 2015 agreed to Box 8?	
	An explanation of any difference between Box 7 and Box 8 is provided?	
Section 2	For any statement to which the response is 'no', an explanation is provided?	
Section 4	All blue boxes completed by internal audit and explanations provided?	

**\*Note: Governance and Accountability for Internal Drainage Boards in England – A Practitioners' Guide, is available from the ADA website [www.ada.org.uk](http://www.ada.org.uk) or from The Association of Drainage Authorities, 12 Cranes Drive, Surbiton, Surrey, KT5 8AL.**

# **GOWING INTERNAL AUDIT SERVICES LTD**

## **ANNUAL INTERNAL AUDIT REPORT**

**Black Sluice  
Internal Drainage Board  
May 2015**

## INTERNAL AUDIT REPORT

### 1 EXECUTIVE SUMMARY

- 1.1 I have completed the 2014/15 internal audit of the Black Sluice Internal Drainage Board in accordance with the Public Sector Internal Audit Standards and with regard to the ADA Practitioners guide.
- 1.2 The statutory basis for internal audit in local authorities in England (which includes Drainage boards) is a specific requirement in the Accounts and Audit regulations which requires that the organisation must maintain an adequate and effective system of internal audit of its accounting records and of its system of internal control.
- 1.3 The internal audit service is an assurance function that provides an independent and objective opinion to the organisation on the control environment by evaluating its effectiveness in achieving the organisation's objectives. It objectively examines, evaluates and reports on the adequacy of the control environment as a contribution to the proper economic, efficient and effective use of resources.
- 1.4 This audit included an implementation review of previous audit recommendations, review of any system changes, sample testing of 2014/15 transactions and provision of best practice advice gained through my audit of other IDBs. An audit of the Bourne Fen Farm Trust Fund has also been completed.
- 1.5 The main findings were:-
- all previously agreed recommendations have been implemented
  - accurate records and transactions
  - the introduction of additional controls within the creditor payment system to ensure adherence to the procurement policy
  - a change to staff timesheets to ensure mileage rates are accurately claimed
  - good information on the web-site conforming with Data Transparency guidance.
  - despite the computer network being infected by a virus (cause Cryptolocker) the support agreement with a computer supply company and local back-up resulted in only minimal downtime. This was a good test of the computer data back-up system.
  - the Bourne Fen Farm Trust Fund recorded a Surplus of £1,246 for the year ended 31 March 2014 with investments of £313,020. The entries in the revenue account and balance sheet provided were supported by appropriate evidence.

A detailed control test programme and results is available upon request.



- 1.6 I am pleased to report there are no recommendations arising from this audit.
- 1.7 An interim audit will be undertaken in October / November to ensure continued implementation of good controls.
- 1.8 It is my opinion that, in respect of the areas covered by this report I am pleased to now be able to provide **substantial assurance** on the system of controls.
- 1.9 I would like to place on record my thanks for the co-operation and assistance given by all staff during this audit.

**David Gowing**  
**Gowing Internal Audit Services Ltd.**  
**May 2015**

#### **EVALUATION CRITERIA**

<b>Substantial Assurance</b>	There is a sound system of control designed to achieve the system objectives and the controls are being consistently applied.
<b>Adequate Assurance</b>	While there is a basically sound system, there are weaknesses that put a minority of the system objectives at risk and/or there is evidence that the level of non-compliance with some of the controls may put a minority of the system objectives at risk.
<b>Limited Assurance</b>	Weaknesses in the system of controls are such as to put most or all of the system objectives at risk and/or the level of non-compliance puts most or all of the system objectives at risk.
<b>No Assurance</b>	Control is poor, leaving the system open to significant error or abuse and/or significant non-compliance with basic controls.

## **2 FINDINGS**

**2.1** The annual return for boards with annual income or expenditure under £6.5million requires internal audit to provide certification on the following ten key control objectives. Any comment or issue on an objective is noted below otherwise the objective can be considered to be fully met:-

a) Appropriate books of account have been properly kept throughout the year.

b) Financial Regulations have been met, payments were supported by invoices, expenditure was approved and VAT was appropriately accounted for.

c) The Board assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.

d) The annual rating requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.

e) Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.

f) Petty cash payments were properly supported by receipts, expenditure was approved and VAT appropriately accounted for.

g) Salaries to employees and allowances to Board members were paid in accordance with Board approvals and PAYE and NI requirements were properly applied.

h) Asset and investment registers were complete and accurate and properly maintained.

i) Periodic and year-end bank reconciliations were properly carried out.

j) Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments /income and expenditure), agreed to the cash book, were supported by an adequate audit trail from underlying records, and where appropriate debtors and creditors were properly recorded.

**BLACK SLUICE INTERNAL DRAINAGE BOARD**

**INTERNAL AUDIT STRATEGY AND AUDIT PLAN**

**2015 - 2016**

## **INTERNAL AUDIT STRATEGY**

- 1.1** This Audit Strategy is designed to be a high level statement of how the Internal Audit Service will be delivered and developed.
- 1.2** The internal audit service is an assurance function that provides an independent and objective opinion to the organisation on the control environment by evaluating its effectiveness in achieving the organisation's objectives. It objectively examines, evaluates and reports on the adequacy of the control environment as a contribution to the proper economic, efficient and effective use of resources.
- 1.3** The Accounts and Audit Regulations 2011 state that the Board is responsible for ensuring the financial management of the organisation is adequate and effective and that the Board has sound systems of internal control which facilitate the effective exercise of their functions (including risk management). The Board should conduct a review, at least once a year, of the effectiveness of its systems of internal control. The Regulations also require that following the review, the Board must approve an annual governance statement, prepared in accordance with proper practices in relation to internal control. The Internal Audit Service is a key independent and objective source of assurance for the Board.
- 1.4** The authority of Internal Audit is included within Financial Regulations.

## **2 RESOURCES**

- 2.1** The Internal Audit Service is to be provided by an external contractor, appointed by the Board, who is an experienced and qualified internal auditor.

## **3 AREAS OF WORK**

- 3.1** All internal audit work will be undertaken with due regard to the Governance and Accountability in Internal Drainage Boards – a Practitioners' Guide and the Public Sector Internal Audit Standards.
- 3.2** The annual audit plan will be devised through discussions and agreement with the Chief Executive, Board Members and the External Auditor.
- 3.3** The following paragraphs describe the main areas of audit work. The work concentrates on assurance and risk-based audits, traditional probity checks, assistance with risk management and provision of advice.

### **3.3.1 Assurance Audits**

Financial systems are to be reviewed to provide assurance to the Board and for the annual return. Where appropriate probity audits will be undertaken and the propriety, accuracy and recording of transactions sample tested. A risk based approach will be adopted so detailed checking of all systems and transactions will not be undertaken.

### **3.3.2 Risk Management**

The risk register will be used to determine the main areas of audit. If the risk register is not fully developed assistance will be given if required to complete an operational document. This approach offers flexibility to address the Board's risks as they arise and establishes greater synergy between internal audit and the management of risks facing the Board.

### **3.3.3 Consultancy and Advice**

Internal Audit will be available to assist the Board with control or operational issues. During the year there might be emerging risks or issues that need an independent view or review. In addition, internal audit will be pro-active with suggestions and advice to management from information gained through experience, other IDBs and organisations and networking groups.

### **3.3.4 Anti-fraud and Corruption**

Internal Audit will be pro-active in counter fraud work. Although it is not a function of Internal Audit to detect fraud (this is a responsibility of management and good system control) work will be undertaken to help ensure there are adequate systems and procedures to highlight potential instances.

### **3.3.5 Value for Money (VFM)**

As a part of the audit review, systems and controls established by management to secure VFM will be examined and evaluated. Internal audit can undertake detailed VFM reviews upon request.

## **4.0 Audit Reports**

**4.1** At the completion of each audit a report will be produced and agreed with the Chief Executive. This details the terms of reference and scope of the audit, findings, recommendations and a management action plan. An executive summary which includes an audit opinion on controls will be included.

**4.2** An annual internal audit report shall be produced to the Board to provide an overall opinion on controls and detail the audit work for the year.

## **Internal Audit Plan**

**April 2015 to March 2016**

<b>Audit Areas</b>	<b>Plan Days</b>
Follow-up of previous audits and implementation of action plans	0.5
Planning, discussions, advice and reporting.	1
Systems Review	0.5
Transaction Tests	1.5
Testing and completion of Annual Return	0.5
<b>TOTAL</b>	<b>4</b>

This plan is based on the current ADA practitioners guide which requires revision especially with the introduction of the Local Audit and Accountability Act 2014. This could result in increased internal audit work.

**David Gowing**  
**Gowing Internal Audit Services Ltd**  
**May 2015**

# BLACK SLUICE INTERNAL DRAINAGE BOARD

## Policy No 15

### EMPLOYEES CODE OF CONDUCT

#### 1. INTRODUCTION

The Board's Code of Conduct is set out below. It covers the main standards of behaviour the Board requires from employees and includes the Board Rules, which employees need to follow.

The Board's Rules and the examples of misconduct are not exhaustive. All employees are under a duty to comply with the standards of behaviour and performance required by the Board and to behave in a reasonable manner at all times.

A breach of the Board's Rules may result in disciplinary action. A single instance of gross misconduct may result in dismissal without notice.

#### 2. BOARD RULES

##### 2.1 Attendance and Timekeeping

Employees are required to:

- a) comply with the rules relating to notification **and certification of sickness as set out in the ADA Lincolnshire White Book**;
- b) arrive at work promptly, ready to start work at their contracted starting times;
- c) remain at work until their contracted finishing times.

Employees must obtain management authorisation if for any reason they wish to arrive later or leave earlier than their agreed normal start and finish times.

The Board reserves the right not to pay employees in respect of working time lost because of poor timekeeping.

**Persistent poor timekeeping may result in disciplinary action.**

##### 2.2 Standards and Conduct

Employees are required to:

- a) behave in a way that does not constitute unlawful discrimination;
- b) comply with all reasonable management instructions;
- c) comply with the Board's operating policies and procedures;
- d) co-operate fully with their colleagues and with management;
- e) maintain satisfactory standards of performance at work;

- f) ensure that any queries received from the media are referred immediately to the CHIEF EXECUTIVE. Employees must not attempt to deal with queries themselves;
- g) ensure the maintenance of acceptable standards of politeness;
- h) take all necessary steps to safeguard the Board's public image and preserve positive relationships with:
  - i) Local Authorities
  - ii) Members of the public
  - iii) Other associates
  - iv) Other Boards
  - v) Ratepayers of the District

## **2.3 Flexibility**

Employees may be required:

- a) from time to time to undertake duties outside their normal job remit;
- b) from time to time to work at locations other than their normal place of work;
- c) to work additional hours at short notice, in accordance with the needs of the Board.

## **2.4 Confidentiality**

Employees are required to keep confidential, both during their employment and at any time after its termination, all information gained in the course of their employment about the Board's business, members, colleagues or ratepayers, except as required by law or in the proper course of their duties.

Employees are not permitted to engage in any activity outside their employment with the Board, which could reasonably be interpreted, as competing with the Board.

## **2.5 Work Clothing and Personal Protective Equipment**

Employees are required to:

- a) wear the appropriate clothing for the role in which they are employed;
- b) wear or use any personal protective equipment as instructed by and supplied by the Board.

## **2.6 Health and Safety**

### **2.6.1 General**

Employees are required to:

- a) make an entry in the Board's Accident Book of all accidents, however small;
- b) report all accidents, however small, as soon as possible to the Health and Safety Officer;
- c) observe the Board's health and safety procedures;
- d) ensure that safety equipment and clothing are always used in accordance



- with the Board's health and safety procedures;
- e) ensure lone-worker devices are used at all times in accordance with instructions and training provided.
  - f) gain an understanding of the Board's health and safety procedures.

### 2.6.2 On Site Rules

Employees working on site are required to:

- a) follow any site-specific rules;
- b) wear any required Personal Protective equipment on site at all times.

### 2.6.3 Smoking

In order to comply with the Law and Board policies, Employees **must not** smoke or vape or allow any non-employees to smoke or vape;

- a) in any of the Board's Buildings
- b) in any of the Board's vehicles
- c) anywhere on site or outside on the Board's premises where it would cause:
  - i) an unpleasant environment for non-smokers
  - ii) offence to others
  - iii) the harmful effects of second hand smoke to be experienced by others
  - iv) anywhere it would cause a fire risk

The designated smoking area for the offices and depot at Swineshead is located at the front of the building in the smoking shelter.

## 2.7 Property and Equipment

Employees must not without permission of the Chief Executive:

- a) Use the Board's telephone, fax, postal or other services for any reason except on authorized Board's business.
- b) remove Board or site property or equipment from Board or site premises unless for use on authorised Board business

On termination of their employment employees must return **all** Board property, such as keys, laptops, mobile telephones, vehicles, documents or any other items belonging to the Board. This list is not exhaustive.

Where an employee damages property belonging to the Board, either through misuse or carelessness, the Board reserves the right to make a deduction from the employee's pay in respect of the damaged property.

## 2.8 Personal Property

Personal possessions on Board premises are the sole responsibility of employees who should ensure that their personal possessions are kept in a safe place at all times.

## **2.9 Environment**

In order to provide a cost-effective service, employees are requested:

- a) handle all materials with care;
- b) switch off equipment when it is not in use;
- c) to use the Board's equipment, materials and services wisely;
- d) to try to reduce wastage and the subsequent impact on the environment ensuring that they close windows, avoid using unnecessary lighting or heating or leaving taps running.

## **2.10 Changes in Personal Details**

To ensure the prompt payment of monies due to you and ensure the Board is able to contact you or another designated person in case of an emergency, employee must notify the Board as soon as possible of any change of:

- a) name
- b) address
- c) marital status
- d) next of kin
- e) telephone number
- f) bank account (*which effects where monies due to you from the Board are received*)

## **2.11 Gross Misconduct**

Examples of behaviour which the Board treats as misconduct can be found In the Lincolnshire Branch of ADA's Wages, Salaries and conditions of Service booklet provided to all employees.

# Black Sluice Internal Drainage Board

## Policy No 16

### Fraud and Corruption Policy

#### 1. INTRODUCTION

One of the basic principles of public sector organisations is the proper use of public funds. It is therefore important that all those working in the public sector are aware of the risk of wrongdoing and the means of enforcing the rules against it. The aim of this document is to set out a policy and response plan for the organisation for suspected or detected irregularities.

#### 2. POLICY

The Board is committed to a culture of honesty, openness and fairness. It is therefore also committed to the elimination of any fraud and corruption and to the rigorous investigation of any such cases and the punishment of those involved.

The Board actively encourages anyone having reasonable suspicion of irregularities to report them. It is also the policy of the Board that no employee should suffer as a result of reporting reasonably held suspicions.

The Board will always seek to recover fully all losses from those responsible in proven cases of fraud or corruption including all costs incurred in the pursuit of action against them.

#### 3. DEFINITIONS

There is no offence in law of Fraud but the term encompasses criminal offences involving the use of deception to obtain some benefit or to be to the detriment of some person or organisation.

Corruption, in its broadest sense, involves the taking of decisions for inappropriate reasons - e.g. awarding a contract to a friend, appointing employees for personal reasons, or the giving or accepting of gifts as an inducement to take some course of action on behalf of the organisation.

**Fraud can be defined as** – “the intentional distortion of financial statements or other records by persons internal or external to the authority which is carried out to conceal the misappropriation of assets or otherwise for gain”.

**Corruption can be defined as** – “the offering, giving, soliciting or acceptance of an inducement or reward which may influence the action of any person”.

## 4. DISCOVERY OF FINANCIAL IRREGULARITIES

Financial irregularities can come to light in a number of ways. They are usually discovered as a result of:

- Manual & Craft employees or Office Staff becoming aware of or suspecting that management controls are not being complied with;
- Routine work, or Audit testing;
- Information (tip-off) from a third party, internal or external to the organisation.

Any allegation, but particularly an anonymous one, should be treated with caution and discretion, because what appears to be suspicious circumstances may have a reasonable explanation. There is also a risk that some reports may be malicious.

Under no circumstances should information about any suspected irregularity, be passed to a third party or to the media without the **express authority** of the Chief Executive or Internal Auditor.

## 5. RESPONSIBILITY OF EMPLOYEES

Employees who are aware of, or suspect that a financial irregularity is taking place, or has taken place, have a duty to report their suspicions, since by doing nothing they may be implicating themselves.

Employees who may feel uncomfortable referring suspicions to line managers are encouraged to contact an Executive Committee Board Member or the Internal Auditor. If these reporting lines are unacceptable to an employee, an alternative is available in the Board's "Whistle Blowing Procedure".

If an employee suspects that a financial irregularity of any type has occurred or is in progress, they should immediately inform their line manager. The only exception to this rule is where the employee suspects that the *line manager* might be involved in the irregularity. In that event, the employee should advise the Chief Executive, Internal Auditor or an Executive Committee Board Member.

Employees must not attempt to investigate suspected irregularities themselves, or discuss their suspicions other than with more senior managers in accordance with the guidance above.

Examples of the types of financial irregularity that might be suspected are: -

Theft or abuse of Board property or funds

Deception or falsification of records (e.g. fraudulent time or expense claims)

## 6. RESPONSIBILITIES OF MANAGERS

It is Management's responsibility to maintain system controls to ensure that the Board's resources are properly applied in the manner, on the activities and within the limits approved. This includes responsibility for the prevention and detection of fraud and other irregularities.

Where a manager receives a report from an employee or other party of a suspected financial irregularity, they should immediately inform the Chief Executive, who in turn will notify the duly appointed Internal Auditor.

Line Managers should not themselves attempt to undertake any detailed investigation of the possible irregularity and should not discuss their suspicions or those reported to them, other than with the Chief Executive and the Internal Auditor.

In cases of suspected irregularities, it is often necessary to suspend a suspect from duty. Before an employee is suspended, advice should be sought from the Chief Executive. The purpose of suspension is to prevent any suggestion of a suspect having the opportunity to continue with the act complained of, falsify or destroy records, influence witnesses, etc. Suspension is not a punishment nor does it imply any fault or guilt on the part of the employee concerned.

## **7. RESPONSE PLAN**

Upon receiving a report of suspected financial irregularity, the Internal Auditor will launch an investigation and a record will be made in the Board's Fraud Log. The Log will record all reported suspicions including those dismissed as unsubstantiated, minor or otherwise not investigated. It will also contain details of actions taken and conclusions reached. Significant matters will be reported to the Board and the Chairman will be updated on the situation.

The Internal Auditor will confer with the Chief Executive to agree the action plan to be adopted in the light of the particular circumstances.

When a prima facie case of fraud or corruption has been established, the Internal Auditor and Chief Executive will inform the Chairman and consultation with the Police will take place as soon as possible.

Depending upon Police advice, the case will be reviewed by the above officers and the Chairman who will decide if it should be referred officially to the Police for investigation. If it is decided to do so the Chief Executive will authorise the official complaint.

Following the official report to the Police, any further investigations by the Internal Auditor that are considered necessary will be planned and executed in close co-operation with the Police, with the Chief Executive and Chairman of the Board being kept informed.

## **8. INVOLVING THE POLICE**

Internal Auditors and Chief Executives may be reluctant to involve the Police in the belief that: -

- They are only interested if the alleged criminal offence is greater than a specific monetary value
- They will not be interested because of the potential complexity of the issues involved which render little chance of a successful prosecution

- The organisation prefers to deal with such incidents internally, avoid publicity but implementing dismissal and recovery through civil action
- The Police will want hard evidence before they will pursue investigations, but when it is provided they advise that the rules of evidence have not been complied with.

Protracted internal investigations often unnecessarily delay involving the Police, thereby diminishing the value of co-operation with them. However properly organised investigations, conducted by individuals with an inside working knowledge of the organisation, will be of great assistance to any subsequent Police enquiry, and management should follow the above procedure and liaise with the Police as soon as the issues are identified.

### **Telephone Contacts :**

**Chief Executive 01205 821440**

**Internal Auditor - David Gowing 01525 861964**

**Revised 15<sup>th</sup> September 2015**

# BLACK SLUICE INTERNAL DRAINAGE BOARD

## Policy No 17

### MEMBERS CODE OF CONDUCT

#### Part 1

#### General Provisions

##### 1. Introduction and interpretation

- 1) This Code applies to **you** as a member of an Internal Drainage Board.
- 2) You should read this Code together with the general principles prescribed by the Board (see Annexure to this Code).
- 3) It is your responsibility to comply with the provisions of this Code.
- 4) In this Code "meeting" means any meeting of :
  - (a) the Internal Drainage Board;
  - (b) any of the Internal Drainage Board's committees or sub-committees, joint committees or joint sub-committees;"member" includes a co-opted member and an appointed member.

##### 2. Scope

- 1) Subject to sub-paragraphs (2) to (5), you must comply with this Code whenever you :
  - (a) conduct the business of your Internal Drainage Board (which, in this Code, includes the business of the office to which you are elected or appointed); or
  - (b) act, claim to act or give the impression you are acting as a representative of your Internal Drainage Board, and references to your official capacity are construed accordingly.
- 2) Subject to sub-paragraphs (3) and (4), this Code does not have effect in relation to your conduct other than where it is in your official capacity.
- 3) In addition to having effect in relation to conduct in your official capacity, paragraphs 3(2)(c), 3(5) and 3(5a) also have effect, at any other time, where that conduct constitutes a criminal offence for which you have been convicted.
- 4) Conduct to which this Code applies (whether that is conduct in your official capacity or conduct mentioned in sub-paragraph 3) includes a criminal offence for which you are convicted (including an offence you committed before the date you took office, but for which you are convicted after that date).
- 5) Where you act as a representative of your Internal Drainage Board:
  - (a) on another relevant Internal Drainage Board, you must, when acting for that other Internal Drainage Board, comply with that other Internal Drainage Board's code of conduct; or
  - (b) on any other body, you must, when acting for that other body, comply with your Internal Drainage Board's code of conduct, except and insofar as it conflicts with any other lawful obligations to which that other body may be subject.

##### 3. General obligations

- 1) You must treat others with respect.
- 2) You must not:
  - (a) do anything which may cause your Internal Drainage Board to breach any of the equality enactments (as defined in section 33 of the Equality Act 2006(1));

- (b) bully any person;
  - (c) intimidate or attempt to intimidate any person who is or is likely to be:
    - i) a complainant,
    - ii) a witness, or
    - iii) involved in the administration of any investigation or proceedings, in relation to an allegation that a member (including yourself) has failed to comply with his or her Internal Drainage Board's code of conduct; or
  - (d) do anything which compromises or is likely to compromise the impartiality of those who work for, or on behalf of, your Internal Drainage Board.
- 3) You must not:
- a) disclose information given to you in confidence by anyone, or information acquired by you which you believe, or ought reasonably to be aware, is of a confidential nature, except where:
    - i) you have the consent of a person authorised to give it;
    - ii) you are required by law to do so;
    - iii) the disclosure is made to a third party for the purpose of obtaining professional advice provided that the third party agrees not to disclose the information to any other person; or
    - iv) the disclosure is:
      - reasonable and in the public interest; and
      - made in good faith and in compliance with the reasonable requirements of the Internal Drainage Board; or
  - b) prevent another person from gaining access to information to which that person is entitled by law.
- 4) You must not conduct yourself in a manner which could reasonably be regarded as bringing your office or Internal Drainage Board into disrepute.
- 5) You:
- a) must not use or attempt to use your position as a member improperly to confer on or secure for yourself or any other person, an advantage or disadvantage; and
  - b) must, when using or authorising the use by others of the resources of your Internal Drainage Board:
    - i) act in accordance with your Internal Drainage Board's reasonable requirements; and
    - ii) ensure that such resources are not used improperly for political purposes (including party political purposes).

## Part 2

### Interests

#### 4. Personal interests

- 1) You have a personal interest in any business of your Internal Drainage Board where either:
- (a) it relates to or is likely to affect;
    - (i) anybody of which you are a member or in a position of general control or management and to which you are appointed or nominated by your Internal Drainage Board;
    - (ii) anybody:
      - exercising functions of a public nature;
      - directed to charitable purposes; or



- one of whose principal purposes includes the influence of public opinion or policy (including any political party or trade union), of which you are a member or in a position of general control or management;
- (iii) any employment or business carried on by you;
  - (iv) any person or body who employs or has appointed you;
  - (v) any person or body, other than a relevant Internal Drainage Board, who has made a payment to you in respect of your election or any expenses incurred by you in carrying out your duties;
  - (vi) any person or body who has a place of business or land in your Internal Drainage Board's area, and in whom you have a beneficial interest in a class of securities of that person or body that exceeds the nominal value of £25,000 or one hundredth of the total issued share capital (whichever is the lower);
  - (vii) any contract for goods, services or works made between your Internal Drainage Board and you or a firm in which you are a partner, a company of which you are a remunerated director, or a person or body of the description specified in paragraph (vi);
  - (viii) the interests of any person from whom you have received a gift or hospitality with an estimated value of at least £25;
  - (ix) any land in your Internal Drainage Board's area in which you have a beneficial interest;
  - (x) any land where the landlord is your Internal Drainage Board and you are, or a firm in which you are a partner, a company of which you are a remunerated director, or a person or body of the description specified in paragraph (vi) is, the tenant;
  - (xi) any land in the Internal Drainage Board's area for which you have a licence (alone or jointly with others) to occupy for 28 days or longer; or
- (b) a decision in relation to that business might reasonably be regarded as affecting your well-being or financial position or the well-being or financial position of a relevant person to a greater extent than the majority of:
    - (i) other council tax payers, ratepayers or inhabitants of the electoral division affected by the decision;
- 2) In sub-paragraph 4 (1b), a relevant person is
    - (a) a member of your family or any person with whom you have a close association; or
    - (b) any person or body who employs or has appointed such persons, any firm in which they are a partner, or any company of which they are directors;
    - (c) any person or body in whom such persons have a beneficial interest in a class of securities exceeding the nominal value of £25,000; or
    - (d) anybody of a type described in sub-paragraph 4(1a)(i) or (ii) above.

## 5. Disclosure of personal interests

- 1) Subject to paragraph (4) Personal Interests above, where you have a personal interest in any business of your Internal Drainage Board and you attend a meeting of your Internal Drainage Board at which the business is considered, you must disclose to that meeting the existence and nature of that interest at the commencement of that consideration, or when the interest becomes apparent.
- 2) Where you have a personal interest in any business of your Internal Drainage Board which relates to or is likely to affect a person described in paragraph 4(1a)(i) or 4(1a)(ii), you need only disclose to the meeting the existence and nature of that interest when you address the meeting on that business.
- 3) Where you have a personal interest in any business of the Internal Drainage Board of the type mentioned in paragraph 4(1a)(viii), you need not disclose the nature or existence of that interest to the meeting if the interest was registered more than three years before the date of the meeting.

- 4) Sub-paragraph 1) above only applies where you are aware or ought reasonably to be aware of the existence of the personal interest.
- 5) Where you have a personal interest but, by virtue of paragraph 9, sensitive information relating to it is not registered in your Internal Drainage Board's register of members' interests, you must indicate to the meeting that you have a personal interest, but need not disclose the sensitive information to the meeting.

#### **6. Prejudicial interest generally**

- 1) Subject to sub-paragraph 2) below, where you have a personal interest in any business of your Internal Drainage Board you also have a prejudicial interest in that business where the interest is one which a member of the public with knowledge of the relevant facts would reasonably regard as so significant that it is likely to prejudice your judgement of the public interest.
- 2) You do not have a prejudicial interest in any business of the Internal Drainage Board where that business:
  - (a) does not affect your financial position or the financial position of a person or body described in paragraph 4;
  - (b) does not relate to the determining of any approval, consent, licence, permission or registration in relation to you or any person or body described in paragraph 4; or
  - (c) relates to the functions of your Internal Drainage Board in respect of—
    - i) an allowance, payment or indemnity given to members;
    - ii) any ceremonial honour given to members; and
    - iii) setting drainage rates or a special levy under the Land Drainage Act 1991.

#### **7. Effect of prejudicial interests on participation of debate**

- 1) Prejudicial interest shall be treated as set out in the Board's Standing Orders, Order of debate:

*'if any member has any interest, direct or indirect, in a matter to be discussed, he shall, while it is under consideration withdraw from the meeting unless the interest is trivial in manner'*

## **Part 3**

### **Registration of Members' Interests**

#### **8. Registration of members' interests**

- 1) Subject to paragraph 9, you must, within 28 days of:
  - (a) this Code being adopted by or applied to your Internal Drainage Board; or
  - (b) your election or appointment to office (where that is later),register in your Internal Drainage Board's register of members' interests details of your personal interests where they fall within a category mentioned in paragraph 4(1)(a), by providing written notification to your Internal Drainage Board's Chief Executive.
- 2) Subject to paragraph 9, you must, within 28 days of becoming aware of any new personal interest or change to any personal interest registered under paragraph 1) above, register details of that new personal interest or change by providing written notification to your Internal Drainage Board's Chief Executive.

#### **9. Sensitive information**

- 1) Where you consider that the information relating to any of your personal interests is sensitive information, and your Internal Drainage Board's Chief Executive agrees, you

need not include that information when registering that interest, or, as the case may be, a change to that interest under paragraph 9.

- 2) You must, within 28 days of becoming aware of any change of circumstances which means that information excluded under paragraph 1) above, is no longer sensitive information, notify your Internal Drainage Board's Chief Executive asking that the information be included in your Internal Drainage Board's register of members' interests.
- 3) In this Code, "sensitive information" means information whose availability for inspection by the public creates, or is likely to create, a serious risk that you or a person who lives with you may be subjected to violence or intimidation.

## **Annexure - The Ten General Principles**

The general principles governing your conduct are set out below:

**1. Selflessness**

Members should serve only the public interest and should never improperly confer an advantage or disadvantage on any person.

**2. Honesty and Integrity**

Members should not place themselves in situations where their honesty and integrity may be questioned, should not behave improperly and should on all occasions avoid the appearance of such behaviour.

**3. Objectivity**

Members should make decisions on merit, including when making appointments, awarding contracts, or recommending individuals for rewards or benefits.

**4. Accountability**

Members should be accountable to the public for their actions and the manner in which they carry out their responsibilities, and should co-operate fully and honestly with any scrutiny appropriate to their particular office.

**5. Openness**

Members should be as open as possible about their actions and those of their Internal Drainage Board, and should be prepared to give reasons for those actions.

**6. Personal Judgement**

Members may take account of the views of others, including their political groups, but should reach their own conclusions on the issues before them and act in accordance with those conclusions.

**7. Respect for Others**

Members should promote equality by not discriminating unlawfully against any person, and by treating people with respect, regardless of their race, age, religion, gender, sexual orientation or disability. They should respect the impartiality and integrity of the Internal Drainage Board's statutory officers, and its other employees.

**8. Duty to Uphold the Law**

Members should uphold the law and, on all occasions, act in accordance with the trust that the public is entitled to place in them.

**9. Stewardship**

Members should do whatever they are able to do to ensure that their authorities use their resources prudently and in accordance with the law.

**10. Leadership**

Members should promote and support these principles by leadership, and by example, and should act in a way that secures or preserves public confidence.



# **Black Sluice Internal Drainage Board**

## **Policy No 18**

### **Whistleblowing Confidential Reporting Code**

#### **1. POLICY AIM**

The aim of this policy is to maintain a working environment where people, whether they are employees of the Board, suppliers, contractors, members or private individuals co-opted on to committees of the Board are able to raise concerns where they think there is misconduct or malpractice, and to know that their concerns will be taken seriously and investigated. The policy is intended to give confidence to employees to whistleblow and, as such, it incorporates statutory provision for protection under the Public Interest Disclosure Act 1998. Members of the public may also have concerns. That is why we have produced this whistle-blowing policy not only to help our staff but we have published this document on our website to enable the public to also contact us with their concerns.

#### **2. OUR COMMITMENT**

The Board attaches high priority to ethical standards and probity and is committed to taking appropriate action where misconduct or malpractice is identified. We are committed to being open, honest and accountable.

The Board will protect both former and current staff from being penalised for raising concerns about misconduct or malpractice provided that allegations are made in good faith and without mischievous or malicious intent.

The following are affected by this policy:

- All former and current employees including part time, agency and temporary staff Members
- Private individuals co-opted on to committees of the Board
- Suppliers and those providing services under a contract whether working for the Board on Board premises or their own premises.

#### **3. INTRODUCTION**

Employees are often the first to realise that there may be something seriously wrong within the Board. However, they may not express their concerns because they feel that speaking up would be disloyal to their colleagues or to the Board. They may also fear harassment or victimisation. In line with the policy statement we encourage employees and others that we work with, who have serious concerns about any aspect of the Board's work, to come forward and voice those concerns. It is recognised that most cases will be confidential. We wish to make it clear that they can do so without fear of victimisation, subsequent discrimination or disadvantage. This 'Whistleblowing – Confidential Reporting Code' aims to encourage and make it possible for employees to raise serious

concerns within the Board rather than overlooking a problem or 'blowing the whistle' outside the Board.

#### **4. AIM AND SCOPE OF THE POLICY**

This policy aims to:

- encourage anyone to feel confident in raising serious concerns and to question and act on their concerns about practice
- provide avenues for anyone to raise those concerns and receive feedback on any action taken
- make sure that anyone receives a response to their concerns and that they are aware of how to pursue them if they are not satisfied
- reassure anyone that they will be protected from possible reprisals or victimisation if they have a reasonable belief that they have made any disclosure in good faith.

There are existing procedures in place which make it possible for staff to lodge a grievance relating to their own employment. This policy is intended to cover major concerns that fall outside the scope of other policies and procedures. These concerns include:

- conduct which is an offence or a breach of law
- disclosures related to miscarriages of justice
- health and safety risks, including risks to the public as well as other employees
- damage to the environment
- the unauthorised use of public funds
- the Board's Constitution (including Standing Orders or Other Regulations etc) not being observed or are being breached by members and/or officers
- possible fraud and corruption
- sexual or physical abuse of clients
- other unethical conduct
- information relating to any of the above being deliberately concealed or attempts being made to conceal the same.

This means that any serious concerns anyone has about any aspect of service provision or the conduct of officers or members of the Board or others acting on behalf of the Board can be reported under this policy. This may be about something that:

- makes anyone feel uncomfortable in terms of known standards, their experience or the standards they believe the Board subscribes to
- is against Financial Regulations, Board Procedure Rules, and so on
- falls below established standards of practice
- amounts to improper conduct.

What is not covered?

This policy cannot be used to deal with serious or sensitive matters that are covered by other procedures. Such procedures include the following:

- Staff complaints about their employment. These complaints are dealt with through our Grievance Procedure
- Customers' complaints about our services. These complaints are dealt with through our Complaints Procedure
- Allegations against members. Those wishing to whistleblow on members should do so directly to the Internal Auditor or the Chief Executive.

## **5. SAFEGUARDS**

The Board is committed to good practice and high standards and wants to be supportive of employees. It is recognised that the decision to report a concern can be a difficult one to make. If what is being reported is true, there should be nothing to fear because the person reporting will be doing their duty to the employer and those for whom they are providing a service. The Board will not tolerate any harassment or victimization (including informal pressures) and will take suitable action to protect anyone when a concern is raised in good faith.

Any investigation into allegations of potential malpractice will not influence or be influenced by any disciplinary or redundancy procedures that already affect staff.

## **6. CONFIDENTIALITY**

All concerns will be treated in confidence and every effort will be made not to reveal anyone's identity if they so wish. At the appropriate time however, you may need to come forward as a witness.

## **7. ANONYMOUS ALLEGATIONS**

This policy encourages anyone to put their name to an allegation whenever possible.

Concerns expressed anonymously are much less powerful but will be considered at the discretion of the Board. In exercising this discretion the factors to be taken into account would include:

- the seriousness of the issues raised
- the credibility of the concern
- the likelihood of confirming the allegation from attributable sources.

## **8. UNTRUE ALLEGATIONS**

If an allegation is made in good faith, but it is not confirmed by the investigation, no action will be taken against the person concerned. If, however, they make an allegation frivolously, maliciously, vexatiously or for personal gain, disciplinary action may be taken against them where appropriate.

## 9. HOW TO RAISE A CONCERN

If the person works for the Board, they should normally raise their concerns with their line manager. This depends however on the seriousness and sensitivity of the issues involved and who is suspected of the malpractice.

For example, if they believe that management is involved they should approach the Chief Executive, or if he is absent or the complaint relates to him, the Internal Auditor.

Concerns may be raised verbally or in writing. Anyone who wishes to make a written report is invited to use the following format:

- the background and history of the concern (giving relevant dates)
- the reason why they are particularly concerned about the situation.

The earlier the concern is expressed the easier it is to take action. Although no one is expected to prove beyond doubt the truth of an allegation, they will need to demonstrate to the person being contacted that there are reasonable grounds for their concern. Advice and guidance on how to pursue matters of concern may be obtained from:

- The Chief Executive
- The Internal Auditor

It may be appropriate to consider discussing a concern with a colleague first and it may be easier to raise the matter if there are two (or more) of you who have had the same experience or concerns. Anyone may also invite their trade union, professional association representative or a friend to be present during any meetings or interviews in connection with the concerns they have raised. Unions and professional associations may also raise matters of concern on behalf of their members employed by the Board. If anyone prefers not to raise their concern through their line manager, they may report it direct to the Internal Auditor.

***If you are a member of the public you should contact the Internal Auditor director, in his absence, the Chief Executive.***

### Telephone Contacts

Chief Executive 01205 821440

Internal Auditor - David Gowing 01525 861964



## **10. HOW THE BOARD WILL RESPOND**

The Board will respond to any concerns. Do not forget that testing out concerns is not the same as either accepting or rejecting them. Where appropriate, the matters raised may:

- be investigated by management, internal audit, or through the disciplinary process
- be referred to the police
- be referred to the external auditor
- form the subject of an independent inquiry

In order to protect individuals and those accused of misdeeds or possible malpractice, initial enquiries will be made to decide whether an investigation is appropriate and, if so, what form it should take. The overriding principle which the Board will have in mind is the public interest. Concerns or allegations which fall within the scope of specific procedures (for example fraud or discrimination issues) will normally be referred for consideration under those procedures. Some concerns may be resolved by agreed action without the need for investigation. If urgent action is required this will be taken before any investigation is carried out.

Within ten working days of a concern being raised, a line manager, the Chief Executive or the Internal Auditor, depending upon who has been approached, will write:

- advising that the concern has been received
- advising how we propose to deal with the matter
- giving an estimate of how long it will take to provide a final response
- advising whether any initial enquiries have been made
- supplying information on staff support mechanisms where appropriate
- advising whether further investigations will take place and, if not, why not.

The amount of contact between the officers considering the issues and the person raising them will depend on the nature of the matters raised, the potential difficulties involved and the clarity of the information provided. If necessary, the Board will get further information from them.

The Board will take steps to minimise any difficulties which may be experienced as a result of raising a concern. For instance, if it is necessary to give evidence in criminal or disciplinary proceedings, the Board will arrange for advice about the procedure.

The Board accepts that individuals need to be confident that the matter has been properly addressed. Therefore, subject to legal constraints, we will tell them the outcome of any investigation.

## **11. THE RESPONSIBLE OFFICER**

The Chief Executive has overall responsibility for the maintenance and operation of this policy. In the absence of the Chief Executive the Internal Auditor will act on his behalf. They maintain a record of concerns raised and the outcomes (but in a form which does not endanger anyone's confidentiality) and will report as necessary to the Board.

## 12. HOW THE MATTER CAN BE TAKEN FURTHER

This policy is intended to provide anyone with an avenue within the Board to raise concerns. If internal advice is required before starting action, you may talk to:

- an immediate line manager, the Internal Auditor or the Chief Executive
- the local union branch.

The Board hopes everyone will be satisfied with any action taken. If they are not, and they feel it is right to take the matter outside the Board, the following are possible contact points:

- appointed external auditor
- UNISON Whistleblowers hotline 0845 355 0845
- the local Citizens Advice Bureau
- relevant professional bodies or regulatory organisations
- a relevant voluntary organisation
- the police
- the independent charity Public Concern at Work. Their lawyers can give free confidential advice at any stage about how to raise a concern about serious malpractice at work. The charity's contact details are:  
020 7404 6604  
whistle@pcaw.co.uk (enquiries) helpline@pcaw.co.uk (helpline)  
Public Concern at Work, Suite 306, 16 Baldwin Gardens  
London EC1N 7RJ

If the matter is taken outside the Board, please make sure that you do not disclose confidential information. Check with the Chief Executive or Internal Auditor about that.

## 13. WHISTLEBLOWING DO'S AND DON'TS

### Do

- keep calm
- think about the risks and outcomes before you act
- remember you are a witness, not a complainant
- phone Public Concern at Work for advice on 020 7404 6604

### Don't

- forget there may be an innocent or good explanation
- become a private detective
- use whistleblowing procedures to pursue a personal grievance
- expect thanks.

**The policy will be reviewed again in 2020 subject to any interim changes in legislation or reorganization of the staff structure.**

**Revised 15<sup>th</sup> September 2015**

# **Black Sluice Internal Drainage Board**

## **Policy No 20**

### **Officers Car Loan Policy**

#### **1. INTRODUCTION**

Salaried Officers of the Board who are paid **an Essential Car User Allowance** and have in their terms of employment the requirement that they should provide a car to use for their employment can request a loan for the purchase of a suitable vehicle.

#### **2. POLICY**

Any Salaried Officer can apply for a loan after one month's employment by the Board.

The loan shall be limited to 90% of the cost of the vehicle.

Simple interest shall be paid at 1% above the Bank of England Base Rate when the loan is taken out, and be fixed for the term of the loan.

The maximum term of the loan should be four years.

The loan shall be repaid by deductions from the Officers pay each month.

#### **3. RESPONSIBILITY OF EMPLOYEES**

If the Officer leaves the Board's employment he/she shall repay the entire loan before the final day of that employment.

#### **4. RESPONSIBILITIES OF MANAGERS**

The agreement shall be signed by the Chief Executive and reported to the next meeting of the Board Executive Committee.

**Revised 15<sup>th</sup> September 2015**

THIS AGREEMENT is made the ..... day of Two Thousand and nine BETWEEN .....(full name) ..... of .....(Address) ..... (hereinafter called "the Officer") of the one part and BLACK SLUICE INTERNAL DRAINAGE BOARD (hereinafter called "the Board") of the other part.

WHEREAS:

1. The Officer is employed by the Board.
2. The Board consider that it is essential in the interests of the efficient conduct of the business of the Board that the Officer shall be permitted to use his private motor car in carrying out his official duties.
3. The Board have been requested by the Officer to make an advance to the Officer to enable him to complete the purchase of a motor car.
4. The Board have agreed to advance to the Officer the sum of £.....(numbers) ..... (typed in words) for the said purchase upon the terms and conditions hereinafter contained.

NOW IT IS HEREBY AGREED as follows:-

1. IN consideration of the sum of £..... paid to the Officer by the Board on the ..... (date) (the receipt whereof the Officer hereby acknowledges) the Officer shall repay to the Board the said sum of £..... together with interest thereon at the rate of .....% fixed on the loan by equal monthly instalments of £..... per month until the whole of the said sum of £..... together with interest thereon as aforesaid has been repaid the first instalment being due on the 1<sup>st</sup> day of ..... (date).
2. THAT if before the whole of the said sum of £..... and interest has been repaid to the Board by the Officer as aforesaid the Officer shall:-
  - 2.1. Dies; or
  - 2.2. Cease to serve the Board for any reason whatsoever; or
  - 2.3. Fail to observe any term or terms of this deed; or
  - 2.4. Become bankrupt; or make any composition or arrangement with his creditors.
3. IN the event of any balance of the said sum of £..... becoming repayable as provided under Clause 2 thereof the Board shall in addition to exercising all other legal or equitable rights and remedies be entitled to deduct such balance from any sum that may be or become due to the Officer whether by way of salary refund or superannuation contributions or otherwise.

4. THE Board may affect with an Insurance Company a fidelity guarantee bond for the due performance by the Officer of his obligations under this deed and the Officer will repay to the Board the premium required in connection therewith.
5. THE Officer shall keep the Motor Car and all parts thereof in good repair condition and working order (reasonable wear and tear only excepted).
6. EXEMPT when the Motor Car is receiving necessary repairs or over hauls the Officer shall during the continuance of this Agreement utilise the Motor Car in the performance of his official duties as required by the Board.
7. THE Officer shall during the continuance of this Agreement maintain a comprehensive policy of insurance covering the Motor Car with an approved Insurance Company and shall whenever requested so to do by the Board produce such policy of insurance and the last receipt for this premium for inspection.
8. THE Officer shall be solely responsible for the Motor Car and for any accidents or injuries arising to himself or third parties by reason of the user thereof and hereby indemnifies the Board against all proceedings costs and claims demands or liability whatsoever in respect of any claims howsoever arising or through any default in repayment of the loan or through the breach of non-performance of any of the terms of this Agreement.
9. THE Officer may at any time during the subsistence of this Agreement on the last day of any calendar month repay to the Board any balance of the said sum of £..... or part thereof with interest.
10. THE Board shall be entitled to deduct the above mentioned monthly instalments of loan and interest and the fidelity bond premium or any other monies due hereunder from the salary or other monies from time to time due from the Board to the Officer.

SIGNED, SEALED and DELIVERED by

THE said .....(full name)

In the presence of:



# CATALOGUE OF BOARD POLICIES

		Reviewed on												To be Reviewed							
		Jan 12	Sep 12	Jan 13	Oct 13	Apr 14	Dec 14	Apr 14	Apr 15	Sep 15	Apr 16	Sep 16	Apr 17	Sep 17	Apr 18	Sep 18	Apr 19	Sep 19	Apr 20	Sep 20	
Management Accounts																					
Annual Accounts																					
1 Risk Management Strategy	Annual			✓						✓											
2 Risk Register	Annual																				
3 Financial Regulations	5 years			✓																	
4 Procurement Policy	5 years			✓																	
5 Investment Strategy	5 years																				
6 Insurance Arrangements	Annual																				
8 9 metre Bye-Law	5 years																				
9 Culverts & Bridges Replacement	Annual																				
10 Delegation of Authority	5 years			✓																	
11 Biodiversity Action Plan	Annual																				
12 Standing Orders																					
13 Emergency Flood Response Plan (Control Document)	5 years																				
14 Complaints Procedure	5 years																				
15 Employees Code of Conduct	5 years																				
16 Fraud and Corruption	5 years																				
17 Members Code of Conduct	5 years																				
18 Whistle Blowing Confidential Reporting Code	5 years																				
19 Policy Withdrawn																					
20 Officers Car Loan	5 years																				
21 H&S Asbestos Management Plan	5 years																				
22 H&S Noise at Work	5 years																				
23 H&S Display Screen Equipment	5 years																				
24 H&S First Aid and Accident Recording	5 years																				
25 Lone Worker	5 years																				
27 The Control of Ragwort	5 years																				
28 Tile Drains discharging into Boards Watercourses	5 years																				
29 Control of Rabbits, Rats & other Rodents	5 years																				
30 Pension Discretion LPF 2014	5 years																				
31 Publication Scheme	5 years																				
32 Data Protection	5 years																				
33 Smoking	5 years																				
34 Gift and Hospitality	5 years																				
35 Fire Management Plan	5 years																				
36 Manual Handling	5 years																				
37 Stress	5 years																				
38 Vibration	5 years																				
39 Wearing of seat belts in Boards vehicles	5 years																				
40 Rechargeable Commercial Works	5 years																				
41 Rechargeable Public Sector Works	5 years																				

**BLACK SLUICE INTERNAL DRAINAGE BOARD  
RISK REGISTER**

Objectives	Ref	Risk	Risk Score	Gaps in control	Action Plan	Officer Responsible
To provide and maintain standards of sound needs based sustainable flood protection.	1.1	Being unable to prevent flooding to property or land	3			I Warsap
	1.2	Loss of Electricity Supply	3			I Warsap
	1.3	Pumps failing to operate	3		Maintenance	C Richards
	1.4	Watercourses being unable to convey water	2		Maintenance	I Warsap
	1.5	In operating machinery to maintain watercourses	2		Training	I Warsap
	1.6	Claims from third parties for damage to property or injury	2			I Warsap
	1.7	Loss of senior staff	2			I Warsap
	1.8	Insufficient finance to carry out works	2			D Withnall
	1.9	Reduction in staff performance	2			I Warsap
	1.10	Insufficient staff resources	2		Review	I Warsap
To conserve and enhance the environment wherever practical and possible to ensure there is no net loss of biodiversity.	2.1	Prosecution for not adhering to environmental legislation	2		BAP	I Warsap
	2.2	Non delivery of objectives	2		BAP	I Warsap
To provide a 24 hour/365 day emergency response for the community	3.1	Emergency Plan inadequate or not up to date	1		Review	I Warsap
	3.2	Insufficient resources	2		Review	I Warsap
	3.3	Critical Incident loss of office	3	None		
To provide a safe and fulfilling working environment for staff.	4.1	Injury to staff and subsequent claims and losses	2		Training	I Warsap
	4.2	Not complying with Health and safety legislation	3		Consultant	I Warsap
To maintain financial records that are correct and comply with all recommended accounting practice.	5.1	Loss of cash	1	None		D Withnall
	5.2	Loss of money invested in building societies and banks	2	None		D Withnall
	5.3	Fraud by senior officers	1	None		D Withnall
	5.4	Risk of Inadequacy of Internal Checks	2			D Withnall
To ensure that all actions taken by the Board comply with all current U.K. and E.U. legislation	6.1	Board members in making decisions	1			I Warsap
	6.2	Not complying with all employment regulations and laws	2			I Warsap
A cost efficient IDB that provides a Value for Money service.	7.1	Not collecting sufficient income to fund expenditure	1		Accounts	D Withnall
	7.2	IDB abolished or taken over	1			I Warsap
Information Technology and Communications	8.1	Loss of telemetry	2		Maintenance	C Richards
	8.2	Loss of telephone Communications	1			D Withnall
	8.3	Loss of Internet Connection	2			D Withnall
	8.4	Network Failure	3			D Withnall
	8.5	Risk of Cyber Attack	6			D Withnall
	8.6	Network Security Breach	2			D Withnall
	8.7	Virus on Network	2			D Withnall
	8.8	Loss of accounting records	2	None		D Withnall
	8.9	Loss of rating records	2	None		D Withnall