

# BLACK SLUICE INTERNAL DRAINAGE BOARD

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Our Ref: IMW/DPW/B10\_1

Date: 21<sup>st</sup> September 2016

## 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 Wednesday, 28<sup>th</sup> September 2016 at 2pm at which your attendance is requested.



Chief Executive

## AGENDA

1. Apologies for absence
2. Declarations of Interest
3. To receive and if correct sign the Minutes of the Audit & Risk Committee Meeting held on the 27<sup>th</sup> April 2016 (**pages 1 - 7**).
4. Matters arising
  - (a) The 9 Metre Byelaw Policy (**pages 8 - 12**).
    - i. B2 Standard conditions for relaxing byelaw No 10 (the 9 metre byelaw (**page 13**)).
    - ii. C2 Standard conditions of structures in watercourses (**page 14**).
    - iii. C3 Policy on Culverting (**pages 15 - 16**).
    - iv. C4 Specifications for works in a Board maintained watercourse (**page 17**).
    - v. C5 Guidance on piping or filling in watercourses (or other works in or near a watercourse) (**page 18**).
    - vi. C6 Specifications for works in a privately maintained watercourse (**page 19**)
5. To receive a report on Insurance Renewal due 30<sup>th</sup> September 2016 (**pages 20 - 25**).
6. To receive the Annual Return including External Auditors Opinion (**pages 26 - 31**).
7. Internal Audit Strategy and plan for 2016/17 (**pages 32 - 35**).
8. To review the following Boards policies for:
  - (a) The Control of Ragwort (**pages 36 - 37**).
  - (b) Tile Drains discharging into Boards Watercourses (**page 38**).
  - (c) The Control of Rabbits, Rats & other Rodents in Boards Watercourses (**page 39**).
  - (d) Gifts & Hospitality (**page 40**).

9. Review of the Annual Accounts (**pages 41 - 54**).
10. To receive the Catalogue of Board Policies with recommend approval dates (**page 55**)
11. To review the Risk Register (**page 56**).
12. 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  
27<sup>th</sup> April 2016 at 2.00pm

### Members

Chairman - \* Cllr M Brookes

Mr W Ash	* Mr V A Barker
Cllr R Austin	* Mr R Leggott
* Cllr B Russell	* Mr N J Scott

\* Member Present

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

The Chairman welcomed Mr D Gowing and Mr N J Scott.

### 927 APOLOGIES FOR ABSENCE

Apologies were received from Mr W Ash. Cllr R Austin did not attend.

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

Minutes of the last meeting held on the 22<sup>nd</sup> September 2015 were considered. It was agreed that the Chairman could sign them as a true record, subject to the following amendments;

#### Minute No 815 - Risk Register Review 8.5 Risk of Cyber Attack

Potential Impact of Risk	Potential likelihood of Risk	Risk Level	Action
<b>MEDIUM</b>	<b>MEDIUM</b>	<b>4</b>	<b>Continue above activities</b>

### 929 MATTERS ARISING

#### (a) Risk Management Strategy - Minute No 804(a)

It was highlighted that they were currently sending four men, one day per month to Black Sluice pumping station until the Environment Agency were happy that they could buddy up with the EA operatives. A Member asked whether these operatives were going on a prescribed day. If available they were going to be invited to the next event and they would then send as many of the four men to the pumping station as possible. The 50% cost share offer had been taken up.

(b) Near Miss Reporting Policy - Minute 804(b)

The Near Miss Reporting Policy had gone to the Board.

(c) Employees' Code of Conduct - Minute 809

The Employees' Code of Conduct had been approved by the Board.

(d) Fraud and Corruption Policy - Minute 810

The Fraud and Corruption policy had been approved by the Board.

(e) Members Code of Conduct Policy - Minute 811

Members' Code of Conduct policy had gone through as recommended. The Whistleblowing policy and Officers' Car Loan policy had been approved by the Board. The 9 metre Bye-law Publication Scheme and the Data Protection scheme were moved to today's meeting.

(f) Risk Register Level - Minute 815

Paragraph 4 stated: 'Agree to recommend to the Board reducing the risk level from 6 to 4.' The Finance Manager pointed out that the table was not a reflection of this and so that recommendation did not go to the Board. It should be amended so that the potential impact of risk was noted as 'medium', a risk level of 4.

930 TO RECEIVE THE INTERNAL AUDIT REPORT - Agenda Item 4

(a) Additional Committee Consultation with Internal Auditor, requested by Internal Auditor

The audit report was presented. The Internal Auditor emphasised that the controls and working papers were as expected and he had signed off the annual return. This had been discussed and they had come up with recommendations. The Chief Executive stated the Board's Chairman had received the contact details of the Independent Reviewer and was going to propose contacting them in November.

It was expressed that in 2013's restructure they had lost a senior member of staff and an engineer and they had only taken on an apprentice so far. There was budget to take on an administrative assistant and the restructure had saved money.

The Chief Executive and Finance Manager left the meeting and Members discussed matters in private.

The Chairman conveyed that in the future when reviewing senior management salaries was agreed to recommend to the Executive and the Board that an independent person would sit at the Executive Committee to consider everything, and they would request a benchmarking report from Mr D Gowing comparing salaries of similar positions and responsibilities in comparable organisations.

The Chief Executive and Finance Manager re-entered the meeting.

931 TO REVIEW THE DRAFT AUDIT & RISK COMMITTEE TERMS OF REFERENCE - Agenda Item 5

The original terms of reference had been written for five Members, which had since been increased. There were two elected Members from Northern Works, Mr R Leggott and Mr N J Scott; two elected Members from the Southern Works, Mr V A Barker and Mr W Ash; two appointed Members, Cllr M Brookes and Cllr B Russell; and an additional Member, Cllr R Austin.

It was AGREED to review the financial reports and management accounts. The Internal Auditor should attend and that the Committee should discuss the remit without management present. This was recommended to the Board.

932 TO REVIEW THE RISK MANAGEMENT STRATEGY - Agenda Item 6(a)

There were changes regarding the definition of risk as defined by the Audit Commission.

The Finance Manager stated that there should be documentation of health and safety training provided and they also need to examine what risk training is provided to Board Members.

The Chairman noted that there were no procedures to demonstrate that they had had any risk training. One Member stated he had not been told anything relating to risk training.

Cllr B Russell stated Board Members attended inspections, so there should be formal introductions regarding safety requirements. He clarified he was referencing reputational risk.

It was suggested that new Board Members be spoken to. A Member added that the induction training could be added as risk training. The Committee discussed whether they should add a section into reports that went to the Board to summarise the perceived risk. It was considered whether to do it in the same format as the Risk Management Strategy. It was concluded there should be a short paragraph or table identifying the risk and that financial and environmental risks overlapped.

A paragraph on page 22 had been highlighted as potentially out of date. Something could be included relating to the potential transfer of the Environment Agency's assets. The Chairman and others agreed that that sounded like good advice. It was agreed to raise it at the Board.

On page 27, 1.6, it was questioned whether the likelihood should be higher than 'low'. The Finance Manager suggested 'medium'. Another Member agreed. It was asked how often damage would be caused. It was highlighted that they could cause damage to water mains and phone lines etc. It was agreed to raise the risk to medium.

On page 28 it was questioned whether a formal appraisal system was beneficial. A Member stated appraisals should be informal and daily. The Committee agreed on an annual appraisal without a rigid format.

In relation to 3.2 on page 29, a Member mentioned not all farmers had resources; it was the landowners. However, people had agreed to provide resources as per the emergency plan, which was frequently updated.

On page 31, 5.1, a note was added that risk was managed by limiting the amount of petty cash to £500.

On page 34, 8.3, it was highlighted that with EE they had a mobile broadband dongle as a backup for broadband and external meetings.

On page 35, point 8.5, the impact should read 'medium' as agreed in September. They had retired their old main server and moved to a virtual server. Back-ups were digitally encrypted when taken off-site. It was agreed risk should not be reduced.

On page 35, point 8.6, The Finance Manager stated that he had moved the unified threat management installed from 'further work' into 'how it is managed'. IT consultants had given a clean bill of health.

On page 35, point 8.7, The Finance Manager stated the red text should read 'UTM' not 'UPS.'

On page 35, point 8.8, The Finance Manager stated that back-up tapes were now encrypted to reduce risk of loss.

Mr R Leggott queried whether the risk level of 8.5 was too high. Mr N J Scott stated that it was concerning. It was emphasised that things should be kept as up to date as possible to reduce risk.

The amendments agreed would be sent out prior to the Board meeting.

#### 933 TO REVIEW FINANCIAL REGULATIONS - Agenda Item 6(b)

The Finance Manager stated that the amendment at 5.2 adding the words, 'In person' was because they had bought a chip and pin machine. It cost 20p extra per transaction and people could pay using their card in reception.

In relation to page 41, point 9.6, The Finance Manager confirmed that both he and The Chief Executive could authorise up to £10,000 worth of payments. The Finance Manager proposed that his and the Chief Executive's limits on their credit cards should be increased to £5,000 each with the Operations Manager's remaining £2,500.

Mr D Gowing stated that point 10.1 should be reviewed. It was proposed to change this to 'Undertaken in accordance with the Governance and Accountability for Smaller Authorities in England.' It was AGREED that this would be recommended to the Board.

#### 934 TO REVIEW PROCUREMENT POLICY - Agenda Item 6(c)

Regarding paragraph 2, it was added that the Assistant Pump Engineer would be allowed to have an order book as he was at the same level as the Operations Supervisor.

On page 45 there was the addition of a full title rather than it saying 'Operations Manager or Supervisor.' This had been clarified.

In relation to paragraph 6 on page 46, a request had come from the operational side. As they had started to order pipes and other items the previous process had proved inadequate as order analysis was not happening until the end of the month. The new procedure confirmed the prices agreed and provided analysis to go into the accounts correctly.

A Member brought up the issue of delayed invoices relating to Woldmarsh. Despite this, on the whole dealing with Woldmarsh has been going well.

The Committee was 'happy' to recommend the amended Procurement policy to the Board.

935 TO REVIEW THE 9 METRE BYELAW - Agenda Item 6(d)

The Chairman stated that the 9 metre byelaw had been changed. There was supplementary information provided in relation to this

There were standard recommendations for relaxing byelaw 10 and quite a lot more detail on this than initially sent out.

One thought was to have a common policy between all of the Lincolnshire IDBs.

The Chairman suggested allowing sufficient time to review the new supplementary information. The Chief Executive agreed.

The Chief Executive explained that the documentation had not changed dramatically, but it was now a more common-sense approach. It could be unfair to go through this new information if people had not read it. They could perform under the existing policy until the next meeting.

Mr V A Barker asked about point 6.2 being crossed out. It was confirmed that it had been moved.

The 9 metre byelaw policy will be brought to the next meeting in September.

936 TO REVIEW THE PUBLICATION SCHEME - Agenda Item 6(e)

The Committee agreed there was no need for amendments and recommended this policy to the Board.

937 TO REVIEW THE DATA PROTECTION POLICY - Agenda Item 6(f)

The Finance Manager stated that this was the same as the data protection regulations and that he did not see any need for any changes.

The Chairman asked if everyone was happy that this remained the same. Everyone agreed to recommend this policy to the Board.

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

The Finance Manager stated they had agreed to alternate this item annually. Each month the Executive Committee was provided pages 59 to 61 as a summary of the accounts. He felt nothing needed to be changed.

Mr V A Barker asked about page 64 and whether they were still employing outside labour at £10,000. The Finance Manager explained that this was a recharge account.

939 TO DISCUSS THE PRACTITIONERS GUIDE - GOVERNANCE & ACCOUNTABILITY FOR SMALLER AUTHORITIES - Agenda Item 8

The Finance Manager explained that this document replaced the ADA Practitioners Guide for Internal Drainage Boards on 1<sup>st</sup> April 2016. They had taken the option to adopt a year early. There was also a change in procedure as they had to approve the annual governance statement which was in their accounts and on the annual return before they could proceed to consider the accounts.

The Finance Manager stated that it is important to go through the different assertions. For assertion 1, they had put in place arrangements for effective financial management and preparation for accounting statements.

For assertion 2 they were maintaining an adequate system of internal control including measures to prevent and detect fraud and corruption and review its effectiveness. This was a safe and efficient arrangement to safeguard public money and to ensure they complied with employment and tax law

For assertion 3 they had taken all reasonable steps to assure that there were no matters of actual or potential non-compliance with laws or regulations that could have a significant financial effect on the ability of the smaller authorities to conduct business. This related to regulations and proper practices and actions during the year as an Authority must ensure that they did not authorise any action that exceeds its powers or contravened any laws or regulations.

For assertion 4, they provided proper opportunity during the year for exercise of electors' rights in accordance with the requirements of the accounts and audit regulations. There was an amended notice about this, and it was published on Board's website. The external auditors' review was part of the annual return.

For assertion 5, they carried out an assessment of the risks facing the smaller authority and took appropriate steps to manage this.

For assertion 6, throughout the year they maintained an adequate and effective system of internal audit of the account records and control systems.

For assertion 7, they had taken appropriate action on all matters raised on the reports from the internal and external audit.

For assertion 8, they had considered whether any litigation liabilities, commitments, events or transactions occurring either during or after year-end had a financial impact on the smaller authority and had included them in the accounting statements where appropriate.

The Finance Manager asked whether it needed to go to the Board or if their assurance would go to the Board. The Chairman stated that the Board should have a copy of section 1 and the presentation.



940 TO RECEIVE THE RISK REGISTER - Agenda Item 9

The Finance Manager stated that the risk register needed slight amendments and 8.5 needed to become risk level 4. As per their other discussions, 1.6 needed to be increased to level 4. The Committee confirmed it was 'happy' with that.

941 TO REVIEW THE BOARD'S CATALOGUE OF POLICIES - Agenda Item 10

Regarding number 8, the 9 metre bye-law, they were going to move to September. The Chief Executive stated that the other two were in accompanying documents. All of these would be pushed back to September. They had looked at whether those due in September 2018 should be moved forward to September 2016.

The Finance Manager stated that the other policies to be considered were the control of ragwort, tile drains discharging into Boards watercourses, control of rabbits, rats and other rodents and gifts & hospitality. It was agreed to move these all forward to September 2016.

942 ANY OTHER BUSINESS

The Chairman stated that he did not always like having any other business on the agenda. Decisions should not be made based on AOB. The Committee agreed that this part of the meeting should be controlled. The Committee agreed to raise this with the full Board.

The meeting ended at 3:50 pm.

# Black Sluice Internal Drainage Board

## Policy No: 8

### Policy on Relaxation of Board Byelaw No.10 (The 9 Metre Byelaw)

Review	Audit & Risk Committee 28 <sup>th</sup> September 2016
Board Approved	

#### 1. PURPOSE

This document sets out the policy of the Black Sluice Internal Drainage Board concerning relaxation of its Byelaw No. 10, which states:

*'No person without the previous consent of the Board shall erect any building or structure, whether temporary or permanent, or plant any tree, shrub, willow or other similar growth within 9 metres of the landward toe of the bank where there is an embankment or wall or within 9 metres of the top of the batter where there is no embankment or wall, or where the watercourse is enclosed, within 9 metres of the enclosing structure.'*

This Byelaw only applies to Board-maintained watercourses, both open and piped, and includes all culverts and bridges.

#### 2. BLACK SLUICE IDB POLICY

The Board recognises that land and property owners wish to maximise the enjoyment of their land. However, at the same time the Board needs to retain its ability to maintain its watercourses in an efficient and economic manner. The Board will normally only consider relaxing the Byelaw when the following baseline conditions occur:

- Guaranteed access to carry out maintenance is available from at least one side of the drain. This may be achieved by a written agreement with the landowner concerned, or by the Board lodging a Deed of Indemnity with the Land Registry (a charge will be payable to the Board for these additional works).
- The owner of the opposite bank is not unduly inconvenienced.
- That should improvements or exceptional maintenance be required then, given reasonable notice, the obstruction is removed at the applicant's expense.
- Similar obstructions already exist nearby on the same bank.

#### 3. REASONS FOR THE POLICY

The policy formalises the baseline conditions above, and gives written guidelines for more specific instances. The benefits of the policy are:

- Fairness and uniformity in determining applications
- Applicants can study the guidelines before application

- Powers are delegated, giving a more efficient and timely service

However, this policy is not intended to cover every eventuality, and the Board may waive the policy and make a determination on the basis of reasonable fairness to all parties.

#### 4. **DELEGATED POWERS**

Delegated powers are given to the Chief Executive and the relevant Works Committee Chairmen to determine any Byelaw relaxations that fall within the guidelines given below (except where stated otherwise).

In all other cases, the power to determine applications has been delegated to the Executive Committee or the appropriate Works Committee, unless a Board meeting is imminent.

#### 5. **GUIDELINES**

Guidelines are given below on the following types of applications:

- 1) Buildings and permanent structures
- 2) Urban or development land
- 3) Fences
- 4) Hedges and Bushes
- 5) Trees
- 6) Electricity poles, lighting columns etc.

##### 5.1 **BUILDINGS AND PERMANENT STRUCTURES**

*The power to determine consent under this guideline has only been delegated to the committees.*

**It remains the policy of the Board that no buildings or permanent structures should be permitted within the 9.0 metre byelaw distance on any Board-maintained watercourse.**

However, where an existing adjacent building is located closer than the permitted distance (either by virtue of a previously issued consent, or where the structure historically pre-dates the Board), then consent may be given to allow any new structure or extension to be placed up to a similar distance from the drain as the existing building, provided that the integrity of the watercourse is assured.

##### 5.2 **URBAN AREAS AND DEVELOPMENT LAND**

In urban areas, or where new development is proposed adjacent to a Board-maintained watercourse, the Byelaw may be relaxed from 9.0 to 6.0 metres, upon written application, for fences, hedges, bushes, timber sheds and other temporary structures, provided that the whole of the remaining 6.0 metre width is left for the sole use of the Board for future maintenance of the drain.

All buildings and permanent structures shall still be a minimum of 9.0 metres from the brink of the drain.

### 5.3 FENCES

The Board's Byelaw 17 (d) states:

***No person shall without the previous consent of the Board:***

***erect or construct or cause or permit to be erected or constructed any fence, post, pylon, wall, wharf, jetty, pier, quay, bridge, loading stage, piling, groyne, revetment or any other building or structure whatsoever in, over or across any watercourse or in or on any bank thereof;***

a) Stock fences up to 1.2m high (post and rail / wire)

Machine drivers can work over and see through these types of fences, and therefore the Byelaw will be relaxed, on application, on condition that they are located a minimum of 1.0 metre from the brink of the watercourse, and access gates (minimum 3.6m or 12ft wide) are provided at each end (where necessary).

b) Solid fences above 1.4m high and fences in general above 1.2m high

Machine drivers cannot see through or cannot work over such fences, and therefore the Byelaw will **not** be relaxed, except where there is guaranteed suitable and safe access on the opposite bank, and where the opposite bank owner is not unduly inconvenienced.

Any consented fence shall be located a minimum of 1.0 metres from the brink of the drain. Access gates (minimum 3.6m or 12ft wide) and continued access behind the fence may still be required. The applicant will be expected to obtain written consent from the opposite land owner (if different to the applicant).

Where possible, all fences should be fully de-mountable so that should the Board require access to its maintained watercourses, at any time, then the structure can be easily removed.

However, the Board recognises that certain fences are required for the increased security of land or property, and therefore demountable fences will not always be appropriate. In these instances, the Board will place a condition on any consent for these fences to be constructed such that should that there be a requirement for these fences to be removed in times of emergency, or if the Board requires access to carry out any major improvement schemes, then the Board shall do so under its powers under the Land Drainage Act 1991.

### 5.4 HEDGES & BUSHES

Machines drivers cannot see through, nor work over hedges or bushes, and therefore the Byelaw will **not** be relaxed, except where there is always suitable and safe access for all operations on the opposite bank and where the opposite bank owner is not unduly inconvenienced. The applicant will be expected to obtain written consent from the opposite land owner (if different to the applicant).

Any consented hedges or bushes shall be located with the centre a minimum of 1.0 metre away from the brink of the watercourse, and shall be maintained by the

applicant so as not to encroach over the drain. Access gates (minimum 3.6m or 12ft wide) and continued access behind the hedge may still be required.

## **5.5 TREES**

**No trees shall be planted within 9.0 metres of Board-maintained watercourse.**

Any existing trees, regardless of whether planted or self-seeded, are the responsibility of the adjacent landowner, and shall be maintained so as not to cause an obstruction to the Board whilst carrying out its statutory duties under the Land Drainage Act 1991.

Any trees planted outside the 9.0 metre distance from a Board-maintained watercourse shall be maintained by the adjacent landowners such that any lateral growth does not cause an obstruction to the Board whilst carrying out its statutory duties under the Land Drainage Act 1991.

In either of the above cases, the Board reserves the right to carry out maintenance on any trees it deems as an obstruction, and to recover the costs from the relevant landowner. Where it is more cost-effective for trees to be removed in toto, then the Board will seek agreement from the relevant landowner and a proportion of the costs may be recovered.

## **5.6 ELECTRICITY POLES LIGHTING COLUMNS ETC.**

Poles and columns adjacent to drains are inherently unstable and are not recommended. Wherever possible, an alternative route should be found away from the watercourse. Where a suitable alternative cannot be found, then the Byelaw may be relaxed on condition they are placed no closer than 1.0 metre to the brink of the drain and the minimum clearance between the wires and the surrounding ground level is no less than **10.0** metres (NB: to ensure the correct safe working distance, the minimum clearance distance from ground level may increase depending on the voltage of the wire).

## **6. PROCEDURE**

- a) The applicant shall apply in writing to the Board, using the relevant application form, along with a plan or diagram, any relevant details, and the application fee (flat fee of £50).
- b) The Board's officers will consider the effect of the application on its current and future maintenance regimes, any foreseen future works to the watercourse and any environmental benefit.
- c) Most applications will be determined using delegated powers. Any deferred applications, and those falling outside the guidelines, will be determined by the relevant Committee or Board meeting.
- d) The applicant is either notified in writing of a refusal or issued with a consent signed by the Chief Executive.
- e) The Chief Executive will report to the next Board meeting any delegated consents issued.

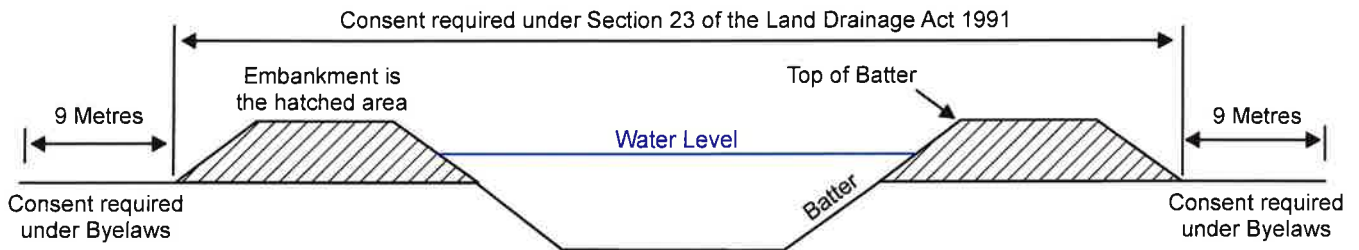
## 7. FURTHER GUIDANCE

This document should be read in conjunction with the Board's "Standard Conditions for Relaxing the 9 Metre Byelaw", along with the Board's "Policy on Culverting".

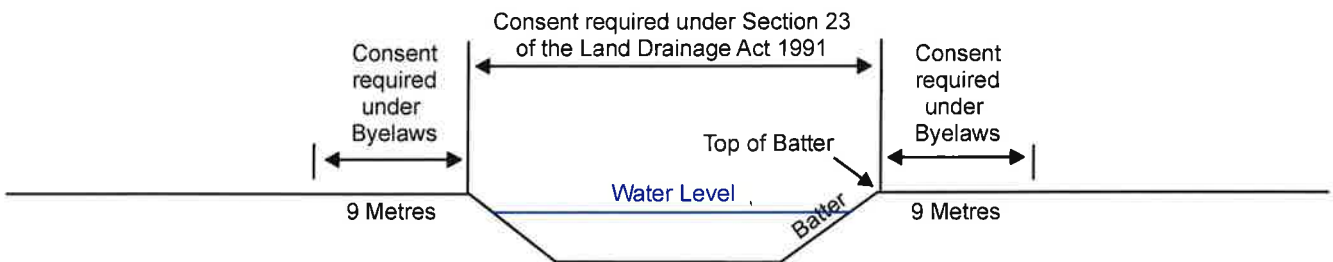
Further information and application forms are available on request from the Board's offices, or can be downloaded from the Board's website at [www.blacksluiceidb.gov.uk](http://www.blacksluiceidb.gov.uk).

### CONSENT WIDTH CRITERIA FOR BOARD-MAINTAINED WATERCOURSES

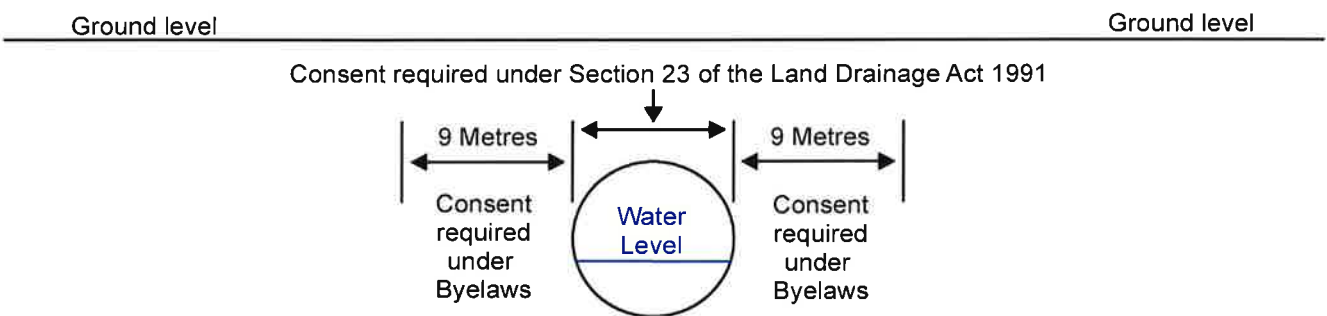
#### Open Watercourse with Embankments



#### Open Watercourse without Embankments



#### Culverted\* Watercourse



\* A culvert may be various forms of enclosed watercourse, but is usually a pipe.

[Last amended 29 July 16 by AS]



## **BLACK SLUICE INTERNAL DRAINAGE BOARD**

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### **STANDARD CONDITIONS FOR RELAXING BYELAW NO.10** **(THE 9 METRE BYELAW)**

1. Consent is given by the Board under Section 66 of the Land Drainage Act 1991 and the Boards Byelaws. The applicant is also required to seek the consent of any other relevant and interested authorities; for instance, planning permission from the local Planning Authority, any adjacent land or property owner, the Highway Authority.
2. The Applicant is not entitled by virtue of the consent to interfere with any other persons' property, or impede the flow in the watercourse, or damage or interfere with any cable, wires, pipes etc. which may be affected by the consented works.
3. The Board accepts no liability for any structural damage that may be caused by instability in the drain bank or ground settlement over pipes.
4. The Board reserve all right of entry, disposal of removed matter, statutory functions etc. as provided under Section 64 of the Land Drainage Act 1991.
5. The Board accepts no liability for any damage which may be caused while exercising its statutory functions, provided such damage shall not have been caused by negligence.
6. The Applicant shall maintain the consented works in a satisfactory condition; hedges shall be kept trimmed so that no part protrudes beyond a vertical line from the brink of the drain. If maintenance is unsatisfactory, the Board may serve notice on the Applicant to carry out works within a reasonable time period. If the Applicant fails to carry out the notified works, then the Board shall do so and recover the costs from the Applicant. On a repeated failure to maintain the consented works, the Applicant may be served notice to remove the works and the consent withdrawn.
7. The Applicant shall modify or remove the works at their expense within a reasonable time period on notice from the Board when circumstances necessitate. Unless notified otherwise, the Applicant may re-erect in due course, at their expense. If the Applicant fails to carry out the notified works, then the Board shall do so and recover the cost from the Applicant.
8. A copy of the consent shall be attached to the deeds of the land or property.

*[Last amended 29 July 16 by AS]*



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### **LAND DRAINAGE ACT 1991 – SECTION 23**

#### **STRUCTURES IN WATERCOURSES – STANDARD CONDITIONS**

1. Under the above Act, no person shall, in any drainage authority area, install any structure, culvert or fill in ANY watercourse (private or public) without the written consent of that drainage authority.
2. In the Black Sluice Internal Drainage Board District, the determination of applications in ordinary watercourses (i.e. those NOT maintained by the IDB) is free of charge. In Board-maintained watercourses, an application fee of £50.00 (VAT exempt) is required in accordance with the Land Drainage Act 1991; this fee is non-refundable even if consent is not granted.
3. Consent will be given by the Board under the provisions of the Land Drainage Act 1991 only. The consent of other relevant authorities may be required; the local Planning Authority, adjacent land or property owner(s), the Highway Authority, and the Environment Agency for effluent discharges (above 5m<sup>3</sup>).
4. The applicant is not entitled by virtue of any consent to interfere with any other persons' property, any protected species or habitats, nor impede the flow in the watercourse, nor damage or interfere with any cable, wires or pipes which may be affected by the works.
5. If any consented work is in a Board-maintained watercourse then it must be carried out in accordance with the Board's specifications, either by the Board itself or by a contractor approved in writing by the Board. If the Board carries out the work pre-payment may be required; an estimate for the work will be given on request.
6. Where a contractor carries out the work in a Board-maintained watercourse, the Board may make an additional charge to cover the cost of supervision and setting up of invert level pegs (this service can also be provided for privately-maintained watercourses). No back-filling of pipes shall take place until the work has been inspected and approved by a Board's officer.
7. The ownership of the structure will remain with the applicant or successors. The owners will be fully responsible for the future maintenance of the structure, and for its removal if so required by the Board.
8. When a watercourse is piped and in-filled to land level, the position of any removable fencing or boundary markers should be agreed with the adjoining land or property owners and the Board (if a Board-maintained watercourse).

*[Last amended 29 July 16 by AS]*



# Black Sluice Internal Drainage Board

Policy No: ??

## Policy on Culverting

Review	
Board Approved	

### 1. PURPOSE

This document sets out the policy of the Black Sluice Internal Drainage Board on the culverting of watercourses.

### 2. BLACK SLUICE POLICY

The Black Sluice IDB considers it beneficial for watercourses to remain open wherever possible for drainage, flood defence, and environmental purposes. Culverting can exacerbate the risk of flooding and increase the maintenance requirements for a watercourse. It also destroys wildlife habitats, damages a natural amenity, and interrupts the continuity of the linear habitat of a watercourse.

The Board will only approve an application to culvert a watercourse if there is no reasonably practicable alternative, and it can be justified that there is no reasonable loss of amenity or habitat.

### 3. REASONS FOR THE POLICY

The Board considers that culverting can have the following detrimental effects, which should be considered when making an application:

- Increased likelihood of flooding due to blockage
- Loss of floodwater storage
- Increased difficulties in providing drainage connections
- Difficulties in the repair, maintenance and replacement of culverts
- Increased health and safety hazards
- Increased difficulty in detecting the origins of pollution
- Loss of, and adverse effects on, environmental features and wildlife habitat

### 4. ACCEPTED CULVERTING

It is recognised that there are situations where culverting may be unavoidable, such as short lengths for access, where highways cross watercourses, unstable ground (bank slips), and longer lengths in urban areas. In all such cases, the Board will only consent to culverting of the watercourse if the size of pipe will place no restriction on the flow of water and, where appropriate, there are no environmental implications.

Culvert pipe diameters should be as large as reasonably practicable when considering the size of the watercourse and other nearby hydraulic structures. Pipe diameters, lengths and invert levels should be agreed with the Board's officers prior to making a formal request for consent. Suitable headwalls should also be provided.

There may be instances where a bridge may be a suitable alternative to a piped culvert. In this case, clear span bridges are generally acceptable. The channel beneath a bridge may need to be lined to prevent vegetation growth, as this area will no longer be accessible to the Board's machinery. The bank slopes must also be protected against erosion.

The Board expects that where a culvert application is approved, the riparian landowners(s) will retain ownership and responsibility for all future maintenance costs. The Board may consider adopting culverts on Board-maintained watercourses subject to the payment of a commuted sum calculated to fund the whole life costs of the structure.

The applicant will, except in the circumstances of short lengths for access purposes, need to provide a short environmental assessment to demonstrate that there will be no loss of wildlife habitat.

## **5. CONSENT FOR WORKS**

Consent is given in accordance with Section 23 of the Land Drainage Act 1991, and under Board Byelaw No 17(c), and is required for ANY works, including culverting, which are to be carried out in ANY watercourse.

***The Board will only issue consent to culvert a watercourse if the applicant can demonstrate that the benefits outweigh all of the possible detrimental effects mentioned overleaf.***

The Board will not only take into account the implications to water flow, but also environmental detriment. If consent is given, it will normally be subject to meeting various conditions and specifications.

Consent does not override an adjacent landowners' rights, nor does it permit interference with legally protected wildlife habitats (e.g. SSSI's, water vole habitats, badger setts, etc).

Consent may not be unreasonably withheld. There is an arbitration procedure within the Land Drainage Act 1991 should the applicant wish to appeal against a refusal, or what they believe to be unreasonable conditions.

## **6. FURTHER GUIDANCE**

Further information and application forms (see below) are available on request from the Board's offices, or can be downloaded from the Board's website at [www.blacksluiceidb.gov.uk](http://www.blacksluiceidb.gov.uk).

### **Guidance information:**

- i. C2 - Standard Conditions for Structures in Watercourses
- ii. C4 - Specifications for works in a Board maintained Watercourse
- iii. C5 - Guidance on Piping
- iv. C6 - Specifications for works in an Ordinary Watercourse

*[Last amended 29 July 16 by AS]*



## BLACK SLUICE INTERNAL DRAINAGE BOARD

Tel: 01205 821440  
Fax: 01205 820671  
Email: mailbox@blacksluiceidb.gov.uk

Station Road, Swineshead  
Boston, Lincs, PE20 3PW  
www.blacksluiceidb.gov.uk

### SPECIFICATIONS FOR WORKS IN A BOARD-MAINTAINED WATERCOURSE

- GENERAL** All pipes or units shall be laid in straight lines with manholes at each change of direction, level and size, and at any junction. Straight lengths of piping shall not exceed 30 metres between manholes unless agreed by the Board. For long culverts, layout plans must be submitted for approval.
- PIPES** Pipes shall be concrete or twinwall plastic only. Concrete pipes shall be to BS 5911. Plastic pipes must be designed to meet Department of Transport specification for Highway Works. Pipes or units of any material shall be adequate to carry the anticipated loading and shall be installed to the manufacturer's instructions. The Board will not be responsible for specifying pipe or unit strengths. A 75mm perforated single wall plastic pipe sheaved in filter cloth should be laid alongside long non-porous pipes and connected into all manholes/headwalls to take local surface percolation.
- TRENCHES** Trenches for pipes or units shall be excavated to a sufficient depth and width to enable the pipes or units to be adequately bedded and haunched with "as raised" or other suitable granular material.
- BEDDING** Pipes or units are to be laid level so that each one is in contact with the bedding material throughout its length, and in a straight line between access points. After jointing, backfill material of "as raised" granular fill should be compacted in not more than 150mm layers to 150mm above the top of the pipes or units. Where the culvert passes under a public highway the conditions laid down by the Highways Authority shall be complied with.
- HEADWALLS** Protection shall be given to the ends of the culverts or pipe outfalls by either:
- A brick, blockwork, in situ concrete or pre-cast vertical headwall, minimum thickness 225mm, built on a suitable foundation below the pipe or unit invert. The sides of the headwall shall extend into each bank far enough to provide stability.  
OR
  - Approved stone or slag pitching, minimum thickness 225mm, laid not steeper than 1:1 from watercourse bed level to at least 600mm above the top of the pipes. The pitching material shall be grouted in place and sealed around the pipe or unit ends.  
OR
  - For pipes less than 225mm diameter, pre-cast concrete or GRC headwalls and troughs may be used. The trough units shall extend from the pipe to below lowest water level as specified by the Board. No part of the structure shall protrude out of the bank in order not to impede cutting equipment. The headwall and troughs shall be secured in accordance with the manufacturer's instructions.
- MANHOLES** Where manholes are to be incorporated in the culvert, the minimum internal dimensions shall be 1200mm diameter for pipes <600mm and 1800mm diameter for pipes >600mm. These structures shall be founded on suitable bases of reinforced concrete not less than 150mm thick. Manholes shall be covered with reinforced concrete slabs with a clear opening of at least 600mm square or 600mm diameter. The opening shall be covered with a suitable removable cover giving the same clear opening.
- INSPECTIONS** Board's officers shall be permitted to inspect the works at any time. Pipes shall not be overfilled until inspected and approved by a Board's officer.
- FLOWS** The flow of water in the watercourse shall not be impeded at any time during the works. Temporary diversions are permitted in which case a similar size channel and/or pump shall be provided such that there is no increase in normal water level.
- OBSTRUCTIONS or DAMAGE** Any siltation or materials obstructing the watercourse shall be cleared immediately, and any damage to banks or structures shall be made good, at the applicant's expense.

[Last amended 29 July 16 by AS]



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## Guidance on **PIPING OR FILLING IN WATERCOURSES** (or other works in or near a watercourse)

### **Introduction**

Surface water drainage in the Fens is carried out through a network of watercourses both publicly and privately maintained. Any interference with a watercourse (such as piping) may lead to a reduction in flow and an increased risk of flooding.

The principal authorities involved in ensuring that the existing system of drainage is maintained are:

#### ***Internal Drainage Boards (IDBs)***

#### ***The Environment Agency (EA)***

#### ***Local Planning Authorities (LPAs)***

#### ***The County Council (as the Lead Local Flood Authority - LLFA)***

The Environment Agency look after Main Rivers.

IDBs look after a network of large and medium sized watercourses.

The majority of small watercourses are maintained privately by the adjacent landowner.

IDBs exercise a general supervision over all matters relating to drainage within their district, and have delegated responsibility on behalf of the LLFA for ordinary watercourses within IDB Extended Areas.

### **Consent for works**

Prior written consent is required before any works are carried out, in any watercourse.

Consent is given under Section 23 of the Land Drainage Act 1991, and may be obtained by applying to the appropriate authorities. Normally this will be the IDBs; the applicant will be directed to the correct authority.

Consent will not be given without good reason. Authorities will not only take into account the implications to water flow but also environmental detriment. If consent is given, it will normally be subject to meeting various conditions and specifications.

Consent does not override adjacent landowners' rights nor legally protected wildlife habitats.

Consent may not be unreasonably withheld. There is an arbitration procedure should the applicant wish to appeal against a refusal or what they believe to be unreasonable conditions.

### **Works close to a publicly maintained watercourse**

Both the EA and the IDBs have Byelaws which govern activities adjacent to their watercourses.

Drainage authorities need access alongside their maintained watercourses in order to maintain them. The relevant byelaw is summarised as follows:

### **No obstruction to be placed within 9 metres of the edge of a drainage authority's watercourse.**

An obstruction is any building, fence, tree, shrub, etc. In certain circumstances consent may be given to reduce this distance.

Contact the IDB or EA to discuss proposals and to obtain an application form.

### **Planning Permission**

The granting of planning permission does not give consent to undertake works on or near watercourses within the development site.

Separate consent is required, and the above procedures should be followed if the drainage authority has not already contacted you.

### **Failure to obtain consent**

If works are carried out without consent, then the drainage authority reserves the right to remove the structure and recover the costs from the person responsible.



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### SPECIFICATIONS FOR WORKS IN A PRIVATELY MAINTAINED WATERCOURSE

- General:** Pipes shall be laid in a straight line or with a gentle curve within the manufacture tolerance for jointing. Where this is not possible a manhole shall be formed at any change of direction.
- Pipes:** Pipes shall be either concrete (spigot and socket) or twinwall plastic (single wall plastic land drainage pipe is not suitable). A 75mm perforated single wall plastic pipe sheaved in filter cloth should be laid alongside long non-porous pipes and connected into all manholes/headwalls to take local surface percolation.
- Excavation:** The bed of the drain shall be excavated to remove all soft material.
- Level:** In general, pipe inverts shall match any existing pipes being connected to and laid with a fall downstream. If no existing pipes are present, then the pipe invert shall be 50-100mm below existing hard bed (i.e. a further 50-100mm after soft material removed)
- Bedding & Backfill:** Pipes shall be laid so that they are in contact with the bedding material throughout its length. The bedding material shall be either granular, sand or the excavation bottom itself if suitably trimmed and levelled and free from extraneous matter that may damage the pipe. Backfill shall be either granular, sand or soil if free from extraneous matter that may damage the pipe, and containing no material which may be classed as polluting. The pipes shall not be completely covered over until approval has been given by the Board for backfilling.
- Headwalls:** Protection shall be given to the ends of the culverts or pipe outfalls by either:-
- a) A brick, blockwork, in situ concrete or pre-cast vertical headwall, minimum thickness 225mm, built on a suitable foundation below the pipe or unit invert. The sides of the headwall shall extend into each bank far enough to provide stability.  
OR
  - b) Approved stone or slag pitching, minimum thickness 225mm, laid not steeper than 1:1 from watercourse bed level to at least 600mm above the top of the pipes. The pitching material shall be grouted in place and sealed around the pipe or unit ends.  
OR
  - c) For pipes less than 225mm diameter, pre-cast concrete or GRC headwalls and troughs may be used. The trough units shall extend from the pipe to below lowest water level as specified by the Board. No part of the structure shall protrude out of the bank in order not to impede cutting equipment. The headwall and troughs shall be secured in accordance with the manufacturer's instructions.
- Manholes:** If the pipe has no free end then at least one manhole shall be constructed on any one property for future inspection (and proof that the applicant's length is not causing problems) and for cleansing the applicant's piped length. Further manholes may be required as follows: changes in pipe direction, junctions with side pipes, any change in pipe size, and long pipe runs (you will be advised). Manholes shall be of suitable size to allow inspection, rodding and jetting; it is recommended that they have an internal dimension of 1200mm diameter on a mesh reinforced concrete base 150mm thick, a reinforced concrete slab cover with a minimum of 600mm square or diameter chamber cover.

*[Last amended 29 July 16 by AS]*

# Black Sluice Internal Drainage Board

## Items for Consideration

Prepared by John Cooke  
Date 19 September 2016

**Towergate Insurance**  
Dominus Way  
Meridian Business Park  
Leicester  
LE19 1RP

## General Topic

### Insurance Law Reform Act 2016

The Insurance Law Reform Act came into effect this year and is a considerable step in amending some of the basic principals that have plagued the insurance industry for many years – those of insurance claims declined giving the industry a bad name.

This reform act alters the tilt a little from the previous basis where non disclosure by a policy holder meant an insurer could if they so wish cancel a policy from inception and avoid any claims arising.

This is now altered as this Act enables Insurers to deal with non-disclosure or misrepresentation as follows.

If the non-disclosure or misrepresentation has been

#### 1. Deliberate or reckless

The insurer can avoid the contract and keep the premium (the insurer must prove the breach was deliberate or reckless)

#### 2. Careless

- if the Insurer would not have written the risk had they known the information Insurers can avoid the contract, refuse to any claims made but they must pay back the premiums paid or
- If the Insurer would have charged a higher premium then they can 'proportionally' reduce the claim in line with the ratio between the actual required premium and the amount initially charged
- If the Insurer would have written the risk but included new terms (exclusions, conditions, sub-limits etc) the contract can be treated as if it had been entered into on that basis

The **above highlights** the importance of making sure that all information is provided to Insurers. If you are unsure if certain information should be disclosed, please let us know so we may discuss with Insurers.

There is a change of emphasis as you can see which also seeks to alter the effects of breach of policy warranties by applying the above principal to the application and potential breach of warranty.

## Combined Policy

Insurance of the underground structures under the buildings cover.

- 1) At present the majority of the Pump Station locations only cover the surface structures. No cover is in place for the underground works, except at Wyberton Marsh and Kirton Marsh. To insure the underground buildings would increase the sum insured on such buildings from £8,637,686(including sum on solar panels) to £27,818,022 and the premium by £4714.00 plus insurance premium tax.

The question is should this be done?

It may be a little incongruous to insure the upper buildings but not its foundations. However the foundations are of immense strength and very robust and the surface buildings slightly less so, and the likelihood of damage to the sub structure is maybe a little more remote.

Nevertheless the question over where the upper structure starts and the lower uninsured structure finishes is an issue. I

It seems advisable to proceed to insure the underground structures also.

This however raises an interesting issue. Part of the underground structure is formed of pipe work systems that have their own issues and are not susceptible maybe, to fire theft damage etc, but are far more susceptible to claims of collapse bursts in a nature not covered under a standard Material Damage cover, and perhaps a slightly different more Engineering lead style cover may be more appropriate for such pipe work infrastructure.

All the time remembering however that wear tear and depreciation is not covered by insurance and which is one of the causes of pipe work collapse.

- 2) Terrorism Risks :- Terrorism is not presently covered and would cost a total of £4129 plus insurance premium tax
- 3) Fidelity Guarantee: In the renewal review we will discuss the option and cost to increase the limit covered from £600,000 to £1,000,000 and this is a matter to be considered given requirements of public bodies and protection of public money.



## Management Liability Insurance

The present limits insured are as follows on a policy presently insured with AIG

Management Liability	£2,000,000 any one claim and in the aggregate
Corporate Liability	£2,000,000 any one claim and in the aggregate
Employment Law Protection	Nil
Fidelity and Fraud	Nil

The AIG Europe Policy has to be moved this year as AIG were nominated by NFU as the preferred insurers and were expensive. Our quote which shows a considerable saving on that quote will be dealt with in our main renewal report, but for an additional £300 inc tax, the limits of indemnity can be increased, and the cover supplemented by Employment Law Protection insurance ( Unfair or Constructive dismissal cases against the Board), and some fidelity liability cover, as below

Management Liability	£3,000,000 any one claim and in the aggregate
Corporate Liability	£3,000,000 any one claim and in the aggregate
Employment Law Protection	£1,000,000 any one claim and in the aggregate
Fidelity and Fraud	£100,000

Excess applicable to Employment Law Protection and Fidelity Losses is £2500 any one claim

## Professional Indemnity Insurance

Cover is presently in place with AIG Europe at the rates that they use and cover is restricted liability arising from the processing and administration of planning consents, as detailed within the business description on the policy

We believe that there is a wider concept of advice that Boards could possibly give, and indeed in respect of Professional Actions or Omissions where Professional Indemnity insurance should be considered as a valuable cover to take up. This is not provided presently other than as mentioned above.

The cover that we can provide under the IDB facility provides for full negligence based PI insurance across the Board of IDB activities at a premium that is lower than the AIG restricted cover. Consequently we will advise to transfer the cover accordingly.

The work that you undertake under the PSCA with Environment Agency requires that you have in place PI insurance for a limit of indemnity of £2m. This policy would fulfil the requirements of the PSCA, whereas in reality the present AIG policy doesn't as it is only limited to planning consent works.

## Deception and Crime Insurance

Business crime involves the criminal or fraudulent taking, obtaining or appropriation of an organisation's money, securities, funds or property by an employee or a third party.

Increasingly, technology is enabling commercial crime to be committed in more subtle - and often undetected - ways. Cyber crime refers to 'computer or information technology dependent' criminal activity. Phishing, malware, hacking and social engineering are all new ways of conducting fraud. Fraudsters are becoming more inventive and many victims are often unaware of the crimes. The increased threat of cyber-related crime has made this more vital than ever and a commercial crime policy should form part of the risk management process.

### What is covered?

- |  |   |   |
|--|---|---|
| <ul style="list-style-type: none"><li>• Your company – and your clients money,</li><li>• Acts by employees and third parties (many policies only cover employee crime)</li><li>• Acts conducted by your employees in collusion with a client's employee (many policies will not cover such collusion situations)</li></ul> | } | <ul style="list-style-type: none"><li>• Theft of the insured company's securities or property</li><li>• Theft of a client's Money, securities or property</li><li>• Forgery</li><li>• Fraud<ul style="list-style-type: none"><li>• Physical destruction or money or securities by criminal act</li></ul></li><li>• Extortion by threat of cyber attack</li><li>• Extortion by detention</li><li>• Expenses arising from crime</li></ul> |
|--|---|---|

### Insuring Clause

- |                       |  |
|-----------------------|--|
| 1: Crime              | Insurers shall pay Financial Loss resulting from a Crime first Discovered during the Policy Period.  |
| 2: Expenses           | Insurers will reimburse the Expenses resulting from a Crime (other than a Remote Access Line Theft) first Discovered during the Policy Period. |
| 3: Computer Violation | Insurers will reimburse Data Reproduction Expenses resulting from a Computer Violation   |

**Taking out this type of cover will often double up on Theft and Money Insurance provided under a Combined policy, and your Theft and Money covers could be deleted if you take out this policy and the money used to offset the cost of a Crime insurance**

**If a quotation is required please let us know.**

## Cyber Liability – cover for consideration

As most businesses become ever more reliant on technology, the risks from suffering a loss related to problems with their computer systems, or holding sensitive customer data, continue to grow. This can lead to loss of revenue, a damaged reputation, and legal and regulatory costs, not to mention the associated business disruption.

According to a report by the UK government, 60% of small businesses suffered a data breach in the last year.<sup>1</sup> A further 16% of small businesses experienced a ‘denial of service’ attack, effectively making their computer systems unusable.


### Risk to your Business?

If you:

- hold sensitive customer details such as names and addresses or banking information;
- heavily reliant on computer systems to conduct your business;
- have a website;
- are subject to a payment card industry (PCI) merchant services agreement;

Then your business could be vulnerable to a data breach or loss of vital business services.

### What is covered?

- practical support in the event of a data breach
  - compensation for loss of income
  - payment of the costs associated with regulatory investigations
  - reimbursement for the costs of repair, restoration or replacement
  - liability protection if you mistakenly infringe someone’s copyright
- 
- Forensic Investigation costs
  - Legal Advice
  - Notifying customers or regulators
  - Support service – offering expert help and guidance
  - Damage to reputation
  - Claims for damages made against the business
  - Civil Penalties levied by regulators
  - Inadvertently libel a third party in an email or other electronic communication methods
  - Reinstatement of data
  - Credit monitoring to affected customers
  - Compensation costs
  - Actively work with the business to minimise losses

The cost to the Board would be in the region of £1700 incl tax for a limit of indemnity of £1,000,000 any one claim and in the aggregate.

# Local Councils, Internal Drainage Boards and other Smaller Authorities in England

## Annual return for the year ended 31 March 2016

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Every smaller authority in England with an annual turnover of £6.5 million or less must complete an annual return at the end of each financial year in accordance with proper practices summarising its activities. In this annual return the term 'smaller authority'\* includes a Parish Meeting, a Parish Council, a Town Council and an Internal Drainage Board.

**The annual return on pages 2 to 4 is made up of three sections:**

- Sections 1 and 2 are completed by the smaller authority. Smaller authorities must approve Section 1 before Section 2.
- Section 3 is completed by the external auditor.

In addition, the **internal audit report** is completed by the smaller authority's internal audit provider.

Each smaller authority must approve Sections 1 and 2 of this annual return no later than 30 June 2016.

### 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 highlighted sections. Do not leave any highlighted box blank. Incomplete or incorrect returns require additional external auditor work and may incur additional costs.

Send the annual return, together with the bank reconciliation as at 31 March 2016, an explanation of any significant year on year variances in the accounting statements, **your notification of the commencement date of the period for the exercise of public rights** and any additional information requested, to your external auditor by the due date.

**Your external auditor will ask for any additional documents needed for their work. Unless requested, do not send any original financial records to the external auditor.**

Once the external auditor has completed their work, certified annual returns will be returned to the smaller authority 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 2016.

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' Guides that can be downloaded from [www.nalc.gov.uk](http://www.nalc.gov.uk) or from [www.slcc.co.uk](http://www.slcc.co.uk) or from [www.ada.org.uk](http://www.ada.org.uk)

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

# Section 1 – Annual governance statement 2015/16

We acknowledge as the members of:

Enter name of  
smaller authority here:

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 2016, that:

	Agreed		'Yes' means that this smaller authority:
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		prepared its accounting statements in accordance with the Accounts and Audit Regulations
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 this smaller authority 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 gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.
5. We carried out an assessment of the risks facing this smaller authority 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 accounting records and control systems.	✓		arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.
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 this smaller authority 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.
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	has met all of its responsibilities where it is a sole managing trustee of a local trust or trusts.
		NA	

This annual governance statement is approved by this smaller authority and recorded as minute reference:

983

dated

15/06/16

Signed by:

Chair

dated

15/06/16

Signed by:

Clerk

dated

15/06/16

\*Note: Please provide explanations to the external auditor on a separate sheet for each 'No' response. Describe how this smaller authority will address the weaknesses identified.

## Section 2 – Accounting statements 2015/16 for

Enter name of  
smaller authority here:

BLACK SLUICE INTERNAL DISAINAGE BOARD

	Year ending		Notes and guidance
	31 March 2015 £	31 March 2016 £	
1. Balances brought forward	693,171	1,014,228	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	1,994,798	2,022,498	Total amount of precept or (for IDBs) rates and levies received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	1,007,895	626,877	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	966,511	984,498	Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and employment expenses
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the smaller authority's borrowings (if any).
6. (-) All other payments	1,715,125	1,549,692	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	1,014,228	1,129,413	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6)
8. Total value of cash and short term investments	1,164,433	1,123,410	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 long term investments and assets	5,080,536	5,216,030	The original Asset and Investment Register value of all fixed assets, plus other long term assets owned by the smaller authority as at 31 March
10. Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).
11 (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	The Council acts as sole trustee for and is responsible for managing Trust funds or assets. NB: The figures in these accounting statements above do not include any Trust transactions

I certify that for the year ended 31 March 2016 the accounting statements in this annual return present fairly the financial position of this smaller authority and its income and expenditure, or properly present receipts and payments, as the case may be.

Signed by Responsible Financial Officer

*D. Wittmann*

Date

22/04/2016

I confirm that these accounting statements were approved by this smaller authority on this date:

15/06/2016

and recorded as minute reference:

984

Signed by Chair of the meeting approving these accounting statements.

*KCC*

Date

15/06/2016

## Section 3 – External auditor certificate and report 2015/16 Certificate

We certify that we have completed our review of the annual return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2016 in respect of:

Enter name of  
smaller authority here:

BLACK SLICE INTERNAL DRAINAGE BOARD

### Respective responsibilities of the body and the auditor

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

- summarises the accounting records for the year ended 31 March 2016; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

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

### 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 draw to the attention of the smaller authority:

(continue on a separate sheet if required)

External auditor signature

Grant Thornton UK LLP

External auditor name

**Grant Thornton UK LLP**

Date

7 September 2016

Note: The NAO issued guidance applicable to external auditors' work on 2015/16 accounts in Auditor Guidance Note AGN/02. The AGN is available from the NAO website ([www.nao.org.uk](http://www.nao.org.uk))

# Annual internal audit report 2015/16 to

Enter name of smaller authority here:

BLACK SLUICE INTERNAL DRAINAGE BOARD

This smaller authority'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 2016.

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

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

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

See Annual Internal Audit Report

Name of person who carried out the internal audit

DAVID GOWING

Signature of person who carried out the internal audit

*D. Gowing*

Date

27/04/2016

\*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 2015/16 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 work by the auditor. NALC, SLCC and ADA have helplines if you want to talk through any problem you encounter.
2. Make sure that your annual return is complete (i.e. no empty highlighted boxes), and is properly signed and dated. Avoid making amendments to the completed return. Any amendments must be approved by the smaller authority, properly initialled and explanation provided. Annual returns containing unapproved or unexplained amendments will be returned and may incur additional costs. **Smaller authorities must approve the annual governance statement before approving the accounts.**
3. Use the checklist provided below. Use a second pair of eyes, perhaps a Councillor or Board Member, to review the 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 tell the external auditor about any change of 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 smaller authority 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 2 on page 3**). 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 3**. 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 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. **From 2016 onwards, you must inform the auditor of the date set for the commencement of the period for the exercise of public rights.**
8. Make sure that your accounting statements add up and the balance carried forward from the previous year (Box 7 of 2015) equals the balance brought forward in the current year (Box 1 of 2016).
9. Do not complete Section 3 which is reserved for the external auditor.

Completion checklist – 'No' answers mean you may not have met requirements		Done?
All sections	All highlighted boxes have been completed?	
	All additional information requested, including the dates set for the period for the exercise of public rights, has been provided for the external auditor?	
Section 1	For any statement to which the response is 'no', an explanation is provided?	
Section 2	Smaller authority approval of the accounting statements is confirmed by the signature of the Chair of the approval meeting?	
	An explanation of significant variations from last year to this year is provided?	
	Bank reconciliation as at 31 March 2016 agreed to Box 8?	
	An explanation of any difference between Box 7 and Box 8 is provided?	
Sections 1 and 2	Trust funds – all disclosures made if a Council is a sole managing trustee? NB: Do not send trust accounting statements unless requested.	
Internal Audit report	All highlighted boxes completed by internal audit and explanations provided?	

\*Note: Practitioners' Guides are available from your local NALC, SLCC or ADA representatives or from [www.nalc.gov.uk](http://www.nalc.gov.uk) or [www.slcc.co.uk](http://www.slcc.co.uk) or [www.ada.org.uk](http://www.ada.org.uk).

**BLACK SLUICE INTERNAL DRAINAGE BOARD**

**INTERNAL AUDIT STRATEGY AND AUDIT PLAN**

**2016 - 2017**

## **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 independent, objective activity designed to improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes as required by the the Accounts and Audit Regulations 2015.
- 1.3** The Accounts and Audit Regulations 2015 state that the Board should conduct an annual review 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 accounts. 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 independent external contractor, appointed by the Board, who is an experienced internal auditor.

## **3 AREAS OF WORK**

- 3.1** All internal audit work will be undertaken in accordance with the Governance and Accountability for Smaller Authorities in England (2016).
- 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 2016 to March 2017**

<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.	0.5
Systems Review	0.5
Transaction Tests	1
Testing and completion of Annual Return	0.5
Benchmarking and contingency	0.5
<b>TOTAL</b>	<b>3.5</b>

**David Gowing  
Gowing Internal Audit Services Ltd  
May 2016**

# Black Sluice Internal Drainage Board

## Policy No: 27

### Policy for the Control of Ragwort

Review	Audit & Risk Committee on 28 <sup>th</sup> September 2016
Board Approved	
Reviewed	Within 5 years

#### INTRODUCTION

The DEFRA "Code of Practice on How to Prevent the Spread of Ragwort" expects that larger organisations will have written policies for the control of ragwort on land under their control. **This Policy was adopted by the Board on 7<sup>th</sup> July 2004.**

Common ragwort is a specified weed under the **Ragwort Control Act 2003 ( delete Weeds Act 1959)**, and the Code of Practice recommends it should be controlled, if practical wherever it presents a medium to high risk to animal welfare;

- High Risk** - Within 50 metres of land used for grazing horses or other animals or forage production.
- Medium Risk** - Within 100 metres of land used for grazing horses or other animals or forage production.
- Low Risk** - Greater than 100 metres from land used for grazing horses or other animals or forage production.

Section 9 of the Code of Practice states:

"When seeking to prevent the spread of ragwort it is expected that all landowners, occupiers and managers will co-operate and, where necessary, take collective responsibility for ensuring that effective control of the spread of ragwort is achieved".

The Board therefore will only undertake Ragwort control if:

- (a) All other parties in the area have agreed to collectively carry out control.
- (b) There is sufficient resource to undertake the work.

The Board's policy is only to carry out control of ragwort in exceptional circumstances.

#### Biology

Common ragwort is normally a biennial. In the first year it forms a set of basal leaves and overwinters; in the second year it sends up a single leafy stem with flower heads at the top. It flowers June – October and then dies. However if damaged, such as by pulling, it will act as a perennial flowering every year.

#### Methods of Control

- Cutting:** Method of last resort. It is used to reduce seed production and dispersal. Cutting will stimulate growth the following year.
- Pulling:** If root fragments are not removed, weak re-growth follows. Best done when ground is damp. A special fork is marketed.
- Spraying:** Can only use chemicals approved for use near or in water, they are 2,4-D and Glyphosate (Roundup). The Environment Agency must be notified.
- Biological:** Cinebar moth eggs and caterpillars are marketed.

The risk assessment carried out before control may dictate the method of control. In general pulling/digging will be tried first and monitored. Where this is not successful spraying will be considered. Other methods are not ruled out.

### Health and Safety

Ragwort contains pyrrolizidine alkaloides (PAs) which are toxic to animals and man. Anecdotal evidence indicates that PAs can be absorbed through the skin and therefore protective gloves and trousers shall be worn when pulling or handling ragwort.

### Disposal of Pulled Ragwort

Ragwort remains toxic when dead and becomes more palatable to livestock. Dead plants can still set seeds. Plants in flower should be placed in plastic bags and disposed of by landfill at an approved facility.

# Black Sluice Internal Drainage Board

## Policy No: 28

### Policy on Tile Drains discharging into Board Maintained Watercourses

Review	Audit & Risk Committee on 28 <sup>th</sup> September 2016
Board Approved	
Due for Review	Within 5 years

#### INTRODUCTION

All new tile drain outfalls should be **consented and** approved by the Board.

The Conditions for tile drains, specified on the application form, are as follows:

1. Where a tile drain outfall enters **a Board maintained watercourse** it shall consist of a single three metre length of pitch fibre or rigid plastic pipe; the end of the pipe shall be laid flush with the existing batter with no protrusion, in order to facilitate mechanical flailing or mowing.
2. The tile **drain outfall** should be fitted with a suitably approved Kwik Fit Type GRC outfall tray, manufactured by J.K.H Drainage Units Ltd of Mildenhall, Suffolk or similar approved, in order to protect the **watercourse bank** against scour or slips.
3. The Board to be absolved from any liability for any interruption to drainage by means of the tile drains or any damage resulting there from.
4. The applicant and his successors in title to make good **any damage or** slips in the Board's **maintained** banks which may result from the operation or **presence** of the tile drains.
5. The Board to be absolved from any suits, costs or claims arising out of the laying or operation or presence of the **tile** drains into the Board's **maintained watercourse**.

If the Board carry out **improvement** works which involve the cutting back of the side of a **watercourse** which displaces the **tile** drains and/or outfall trays, then the Board will **following the completion of the works** replace the outfall trays/**tile drains**, or if the outfall trays have been damaged during the work, replace these with new outfall trays.

However if there are no outfall trays fitted to the **tile** drains, the landowner will be required to pay for the cost of the outfall trays that are required to be fitted to the tile drains, and the Board will fit these free of charge.



# Black Sluice Internal Drainage Board

## Policy No: 29

### Policy for the Control of Rabbits, Rats and other Rodents in Board's **Maintained** Watercourses

Review	Audit & Risk Committee on 28 <sup>th</sup> September 2016
Board Approved	
Due for Review	Within 5 years

#### INTRODUCTION

The Board has in the past responded to any request to control rabbits and rats in Board's **maintained watercourses**.

The response has been to send workmen from the roding gang to investigate the situation, and they were expected to place phostoxin tablets into the holes dug by the rodents, a process known as "gassing".

Some Workmen have been trained to handle and place the phostoxin pellets in a safe manner. However there is a question whether workmen have the environmental knowledge to correctly differentiate between say rat and water vole habitat.

There is also a question about whether the Board has adequate resources to be able to respond to every request to control rabbits and rats.

#### Proposed Policy

If a request is received from a ratepayer or a member of the public to control vermin this should be passed to the Operations Supervisor. The person taking the enquiry should tell the applicant that the Board does not automatically carry out control of vermin, but **the** Operations Supervisor will **visit site** to assess the situation before taking **any** action.

#### Methods of Control

The Operations Supervisor when he visits the site should make the following assessments:

- (a) Is damage being caused to the bank of the drain?
- (b) Is it clearly vermin that are causing damage?
- (c) Is the problem only in the **watercourse**, or is it associated with an adjoining site.
- (d) Can control be safely carried out?

If the Operations Supervisor considers the damage to be such that if uncontrolled extra maintenance will be required to the bank, then control of vermin can be considered.

Control can also be considered if the landowner(s) concerned are prepared to also carry out control on adjoining **land/properties**.

If the Operations Supervisor is unsure of how to proceed he should seek a second **opinion** from the Operations Manager.

# Black Sluice Internal Drainage Board

## Policy No: 34

### Gifts and Hospitality Policy

Reviewed	Audit & Risk Committee 28 <sup>th</sup> September 2016
Board Approved	
Due for Review	Within 5 years

#### INTRODUCTION

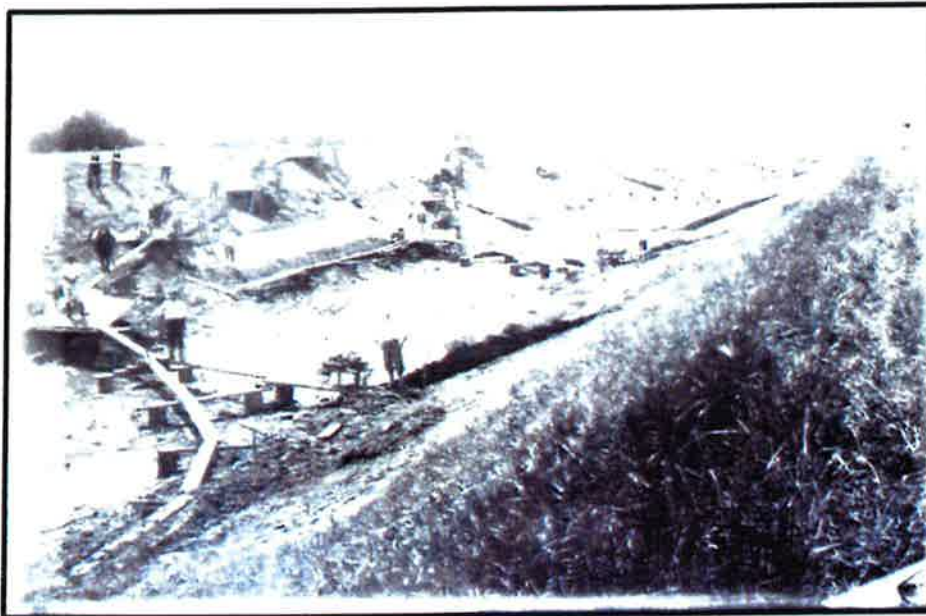
The following paragraphs are given as guidance to members and employees who may be offered gifts or hospitality. Boards are required to have in place a policy on the acceptance of gifts and hospitality, and as a public sector organisation, the Board has a duty to ensure that its resources are utilised effectively. The arrangements outlined within this policy apply to all members and staff employed by the Board and for those carrying out work on behalf of or at the request of the Board.

The purpose of this policy is to provide guidance to members and staff on the action that can, or should, be taken in the event that they are offered gifts and/or hospitality. There is a limited set of exceptions and this policy sets out the standards and procedures that member's and staff should follow to protect both themselves and the Board. In any case of doubt or uncertainty they should consult the Chief Executive.

1. Employees and members should treat with extreme caution any offer of a gift in excess of £25, favour or hospitality that is made to them personally. The person or organisation making the offer may be doing or seeking to do business with the Board or may be applying to the Board for some decision to be taken in his favour or someone with whom he is connected.
2. There are no hard and fast rules about the acceptance or refusal of hospitality or tokens of goodwill. For example, working lunches may be an appropriate way of doing business provided they are approved by the Chief Executive and provided no extravagance is involved. In the same way it may be reasonable for staff to represent the Board at a social function or sporting event organised by outside persons or bodies. Persons attending such functions or events as part of an official Board delegation are exempt from the above registration requirement, providing their attendance has been approved by the Chief Executive.
3. Each member or employee is personally responsible for all decisions connected with the acceptance or offer of gifts or hospitality and for avoiding risk of damage to public confidence. The receipt and detail of gifts and hospitality should always be reported to the Chief Executive.
4. When hospitality has to be declined, those making the offer should be courteously but firmly informed of the procedures and standards operated by the Board and told why hospitality cannot be accepted.
5. Members and employees should not accept significant personal gifts in excess of £25 from contractors and outside suppliers, although the Board will allow members and employees to keep insignificant items or token value such as pens, calendars and diaries. These insignificant items do not require recording in the Gifts and Hospitality Register.
6. Acceptance by members and employees of hospitality through attendance at relevant conferences, courses, equipment/plant inspections, suppliers or services is acceptable where it is clear the hospitality is corporate rather than personal and where the member or employee is satisfied that any purchasing decisions will not be compromised or jeopardise the integrity of any subsequent purchasing decisions.

# Black Sluice Internal Drainage Board

Unaudited Financial Statements  
For The Year Ended 31st March 2016



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## Black Sluice Internal Drainage Board - Members

<b>Elected Members</b>		<b>Electoral District</b>
Mr K C Casswell	Chairman - Board	E
	Chairman - Executive Committee	
Mr P Holmes	Vice Chairman - Board	G
	Chairman - Northern Works	
	Chairman - Environment Committee	
Mr M Rollinson	Chairman - Southern Works	F
Mr J Fowler	Chairman - Bridges & Culverts	G
Mr W Ash		D
Mr J F Atkinson		D
Mr V A Barker		C
Mr R Leggott		A
Mr P Robinson		B
Mr N Scott		B
Mr J R Wray		E

### Members Appointed by District Councils

<b>Boston Borough Council</b>	
Mr M Brookes	Chairman - Audit & Risk Committee
Mr R Austin	
Mr P Bedford	
Mr C Brotherton	
Mrs C Rylott	
Mr P Skinner	
Mr N Welton	

<b>South Holland District Council</b>	
Mr R Clark	

<b>South Kesteven District Council</b>	
Mr R Russell	

<b>North Kesteven District Council</b>	
Mrs J Harrison	

<b>Senior Officers</b>	
Mr Ian Warsap Bsc. C Eng	Chief Executive Officer
Mr Daniel Withnall MCGI MInstLM FMAAT	Finance Manager

# ANNUAL REPORT

## **Introduction**

The Black Sluice Internal Drainage Board is an independent body created under land drainage statutes responsible for flood risk, land drainage and water level management works, other than on main rivers, in the Black Sluice IDB area. Board Members are either elected by and represent the occupiers of land in the area or are nominated by the District Councils in the Board's area. The Board consists of 11 elected members and 10 nominated members. Further details are on page 3.

The Board secures income mainly from drainage levies on farmers and other occupiers and from special levies on local authorities. The Board also pays levies to the Environment Agency to fund works on main rivers that protect the drainage district.

This document is the statement of Accounts of Black Sluice IDB for the financial year ending 31st March 2016, set out on pages 6 to 14. The accounts consist of:

## **The Annual Governance Statement**

The system of internal control is designed to manage the risk to a reasonable level, the IDB's statement details how this is achieved.

## **The Statement of Responsibilities**

This statement identifies the officer who is responsible for the proper administration of the Board's financial affairs.

## **The Statement of Accounting Policies**

This statement details the legislation and source of accounting principles on which the financial statements are prepared.

## **The Income and Expenditure Account**

This statement summarises the resources that have been generated and consumed in providing services and managing the IDB during the last year.

## **The Balance Sheet**

This statement is fundamental to the understanding of the Board's financial position at the year end. It shows the balances and reserves at the Board's disposal and the fixed and net current assets employed in its operation, together with summarised information on the fixed assets held. The statement also includes assets and liabilities of the Board.

## **Notes to the Accounts**

The notes relating to the statements above are detailed after the core statements.


# THE ANNUAL GOVERNANCE STATEMENT


We acknowledge as the Members of the 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 31st March 2016, that:

	Agreed - Yes or No	Yes' means that the board:
1 We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting systems.	Yes	prepared its accounting statements in accordance with the Accounts and Audit Regulations.
2 We maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	Yes	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 this smaller authority to conduct its business or on its finances.	Yes	has only done things that 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 exercise of electors rights in accordance with the requirements of the Accounts and Audit Regulations.	Yes	during the year has given all persons interested the opportunity to inspect and ask questions about the authority'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.	Yes	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.	Yes	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 this smaller authority.
7 We took appropriate action on all matters raised in the reports from internal and external audit.	Yes	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 year-end, have a financial impact on this smaller authority and, where appropriate have included them in the accounting statements.	Yes	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 body and recorded as minute reference ..... dated 15th June 2016.

Signed on behalf of Black Sluice Internal Drainage Board.

  
 .....  
 Mr Keith Casswell  
 Chairman  
 15th June 2016

  
 .....  
 Mr Daniel Withnall  
 Finance Manager  
 15th June 2016



# THE STATEMENT OF RESPONSIBILITIES FOR THE STATEMENT OF ACCOUNTS

## The Board is required:

- a) to make arrangements for the proper administration of its financial affairs and to secure that one of its officers has the responsibility for the administration of those affairs. In this Board, that officer is the Finance Manager.
- b) to manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets.

## The Finance Manager's Responsibilities

The Finance Manager is responsible for the preparation of the Board's Statement of Accounts which is required to present a true and fair view of the financial position of the Board at the accounting date and its income and expenditure for the year ended 31st March 2016.

In preparing this statement of accounts, the Finance Manager has:-

- a) selected suitable accounting policies and then applied them consistently,
- b) made judgement and estimates that were reasonable and prudent,
- c) compiled the accounts in accordance with UK Generally Accepted Accounting Practices,
- d) applied the accounting concept of a 'going concern' by assuming that the IDB will continue to operate for the foreseeable future.

The Finance Manager has also:-

- a) kept proper accounting records which were up to date;
- b) taken reasonable steps for the prevention and detection of fraud and other irregularities.

## Certificate of the Finance Manager

These Financial Statements present a true and fair view of the financial position of the Board at 31st March 2016 and its income and expenditure for the year then ended.



.....  
Mr Daniel Withnall  
15th June 2016

## Certificate of the Chairman of the Board

I confirm that these accounts have been approved by the Black Sluice Internal Drainage Board at a meeting held on the 15th June 2016.



.....  
Mr Keith Casswell  
15th June 2016

# STATEMENT OF ACCOUNTING POLICIES

## 1. General

These accounts have been prepared in accordance with the following accounting concepts:- Accruals, Relevance, Consistency, Reliability, Comparability, Understandability, Materiality and Going Concern.

## 2. Fixed Assets

Fixed assets are recognised as expenditure on acquisition, creation or enhancements with a value in excess of £5,000 and a useful life in excess of one year.

Fixed assets are valued on the following basis:-

- a) Land is included at historic cost.
- b) Operational Buildings are included in the balance sheet at valuation. The Offices and Depot were valued on 31st March 2016 by Mr Robert J Hurst FRICS FAAV, Chartered Surveyor, at market value. It is the Boards intention to value Operational Buildings at an open market value every five years and not depreciate in the intervening years.
- c) Pumping Stations were valued on 31st March 2009 by Mr JW Castley FRICS FAAV, Chartered Surveyor, at open market valuation. It is the Boards intention to value Pumping Stations at an open market value every ten years and not depreciate in the intervening years.
- d) Non - Operational Property is included in the balance sheet at market value. It was valued on 31st March 2016 by Mr Robert J Hurst FRICS FAAV, Chartered Surveyor, at market value. It is the Boards intention to value non-operational property at an open market value every five years and not depreciate in the intervening years.
- e) Vehicles, Plant & Equipment are included at cost less depreciation.

Disposals are written off at cost less depreciation. Any surplus/deficit arising is charged/credited to the appropriate reserve.

Depreciation has been provided on a straight line basis, on motor vehicles and equipment, excavators and plant, computers, office equipment with a purchase cost in excess of £5,000.

Plant & Vehicles	7 Years
Equipment	4 Years

## 3. Income

Income includes drainage rates on local agricultural land and buildings, special levies on district/borough councils, recharged works, government grants, rental income and interest on investments. Where applicable, this is net of Value Added Tax and is recognised when the Board has a right to receive the income.

## 4. Expenditure

Expenditure is included on an accruals basis.

## 5. Stock & Work in Progress

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

## 6. Government Grants and Contributions

Government grants and contributions have been credited to the income and expenditure account on an accruals basis. Government grants used for the acquisition of fixed assets have been deducted from the purchase price of the asset.

**7. Provisions**

The Board sets aside provisions where there is a definite liability, but the amount and timing of settlement is not known. Details are given as notes to the accounting statements.

**8. Pensions**

The Board paid an employers contribution of £193,851 on employees pensionable pay into the Lincolnshire County Council pension fund

**9. Discontinued Operations**

The Board had no material operations which it acquired or which were discontinued in the year and therefore no separate disclosure is required in respect of the Income and Expenditure account and balance sheet accounts.

**10. Internal Interest**

Interest is allocated to the Income and Expenditure Account, Development Fund, Plant Fund and Wages Oncost Fund based on the average level of their balances.


## Black Sluice Internal Drainage Board Income and Expenditure Account For Year Ended 31st March 2016

	Note	2015/16	2014/15
<b>Income</b>		<b>£</b>	<b>£</b>
Drainage Rates		1,034,258	1,023,319
Special Levies on Councils	1	988,240	971,479
DEFRA Grants	2	290,123	574,000
Income from Rechargeable Works		227,207	186,956
Development Reserve Contribution		75,940	5,000
Sundry Income	3	18,557	224,969
Rental Income		10,565	12,445
Interest		4,485	4,525
		<b>2,649,375</b>	<b>3,002,693</b>
<b>Expenditure</b>			
Drain Maintenance		588,154	623,522
Asset Refurbishments	4	468,206	801,120
Administration Costs		324,740	305,718
Pumping Stations		311,022	323,689
Environment Agency Precept		276,552	276,552
Cost of Rechargeable Works		172,302	164,769
Establishment Charges		167,729	60,477
Depot Costs		59,871	70,405
Environmental Schemes		36,904	15,797
Miscellaneous Charges		33,359	35,479
		<b>2,438,839</b>	<b>2,677,528</b>
<b>Surplus / (Deficit)</b>		<b>210,536</b>	<b>325,165</b>

## Black Sluice Internal Drainage Board Balance Sheet as at 31st March 2016

	Note	2015/16	2014/15
<b>Fixed Assets</b>			
Pumping Stations		3,861,354	3,861,354
Land & Buildings		739,350	737,739
Vehicles, Plant & Equipment		485,328	391,443
Non Operational Assets		130,000	90,000
	8	5,216,030	5,080,536
<b>Current Assets</b>			
Stock		35,898	38,027
Debtors & Prepayments	9	208,680	408,182
Cash at bank & in hand	10	1,123,410	1,164,433
		1,367,988	1,610,642
<b>Current Liabilities</b>			
Creditors	11	(238,575)	(596,414)
<b>Net Current Assets</b>		1,129,413	1,014,228
<b>Liability related to defined pension scheme</b>		(2,973,000)	(3,264,000)
<b>Total Assets less Liabilities</b>		3,372,443	2,830,764
Capital Reserve		5,216,031	5,080,536
Pension Reserve		(2,973,000)	(3,264,000)
		2,243,031	1,816,536
Revenue Reserve		880,038	669,500
Development Reserve		92,405	142,316
Plant Reserve		148,322	154,085
Wages Oncost Reserve		8,647	48,327
		1,129,412	1,014,228
	12	3,372,443	2,830,764

  
 Mr K Casswell  
 Chairman  
 15th June 2016

  
 Mr DJ Withnall  
 Finance Manager  
 15th June 2016

# Black Sluice Internal Drainage Board

## Notes to the Accounts

	2015/16	2014/15
	£	£
<b>1 Special Levies</b>		
Boston Borough Council	747,294	734,008
South Holland District Council	123,837	122,051
North Kesteven District Council	59,643	56,637
South Kesteven District Council	57,466	58,783
	<b>988,240</b>	<b>971,479</b>

	2015/16	2014/15
	£	£
<b>2 Government Grants received from Defra</b>		
<i>Horbling Fen Weedscreen Cleaner</i>	17,050	
<i>Graft Drain Improvements</i>	182,298	
<i>Maltings Lane Pipework</i>	9,000	
<i>NFF Drain revetments</i>	3,000	
<i>Wyberton Catchment Works</i>	78,775	
Graft Drain Improvements		22,000
Swineshead Culverts - Phase 1		10,000
Wyberton Catchment Improvements		459,000
Sempringham Fen PS - Weedscreen Cleaner		8,000
Kirton Meeres Long Culvert		2,000
Eel Passes - Chain Bridge & Cooks Lock		73,000
	<b>290,123</b>	<b>574,000</b>

	2015/16	2014/15
	£	£
<b>3 Sundry Income</b>		
Sundry Income	2,860	24,969
Solar Income	15,697	0
Sale of Carlton Road Offices	0	200,000
	<b>18,557</b>	<b>224,969</b>

	2015/16	2014/15
	£	£
<b>4 Asset Refurbishments</b>		
Drain Asset Improvements	372,986	613,074
Pumping Station Refurbishments	95,220	188,046
	<b>468,206</b>	<b>801,120</b>

### 5 Remuneration

The table below shows the number of employees whose remuneration was greater than £50,000:

Band £	2015/16	2014/15
60,000 to 69,999	1	1
	<b>1</b>	<b>1</b>

### 6 Audit Fees

	2015/16	2014/15
	£	Restated £
Fees paid to the Board's External Auditor	2,400	2,800

## Black Sluice Internal Drainage Board Notes to the Accounts

### 8 Tangible Fixed Assets

	Land & Operational Buildings £	Pumping Stations £	Non Operational Property £	Vehicles, Plant & Equipment £	Total £
<b>Cost</b>					
Opening Balance	737,739	3,861,354	90,000	1,223,671	5,912,764
Additions	0	0	0	258,337	258,337
Disposals	0	0	0	(318,169)	(318,169)
Revaluation	1,611	0	40,000	0	41,611
<b>As at 31st March 2016</b>	<b>739,350</b>	<b>3,861,354</b>	<b>130,000</b>	<b>1,163,839</b>	<b>5,894,543</b>
<b>Depreciation</b>					
Opening Balance	0	0	0	(832,228)	(832,228)
Disposals	0	0	0	286,032	286,032
Charge for year	0	0	0	(132,317)	(132,317)
<b>As at 31st March 2016</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(678,513)</b>	<b>(678,513)</b>
<b>Net Book Value</b>					
<b>As at 31st March 2015</b>	<b>737,739</b>	<b>3,861,354</b>	<b>90,000</b>	<b>391,443</b>	<b>5,080,536</b>
<b>As at 31st March 2016</b>	<b>739,350</b>	<b>3,861,354</b>	<b>130,000</b>	<b>485,326</b>	<b>5,216,030</b>

	2015/16 £	2014/15 £
<b>9 Debtors &amp; Payment in Advance</b>		
Grants Debtor	78,775	239,085
HM Revenue & Customs (VAT)	15,214	81,953
Prepayments	38,474	41,515
Trade Debtors	53,918	20,323
Officers Car Loans	21,000	8,000
Rechargeable Work in Progress	1,663	17,257
Drainage Rate Debtors	(364)	49
	<b>208,680</b>	<b>408,182</b>

	2015/16 £	2014/15 £
<b>10 Cash at Bank &amp; in hand</b>		
Bank Deposits	1,123,282	1,164,222
Petty Cash	128	211
	<b>1,123,410</b>	<b>1,164,433</b>

	2015/16 £	2014/15 £
<b>11 Creditors</b>		
Trade Creditors	209,835	207,399
Accruals	0	389,015
PAYE & NI Control Account	14,325	0
Superannuation Control Account	14,291	0
Union Subs Control Account	124	0
	<b>238,575</b>	<b>596,414</b>

## 12 Reserves

	Balance 31/03/2015	Additions in Year	Withdrawals in year	Balance 31/03/2016
Capital Reserve	5,080,536	267,812	(132,317)	5,216,031
Pension Reserve	(3,264,000)	291,000		(2,973,000)
Revenue Reserve	669,500	210,538		880,038
Development Reserve	142,316	27,488	(77,399)	92,405
Plant Reserve	154,085	252,574	(258,337)	148,322
Wages Oncost Reserve	48,327	303	(39,983)	8,647
	<b>2,830,764</b>	<b>1,049,715</b>	<b>(508,036)</b>	<b>3,372,443</b>

**Development Reserve-** The Board makes a one off charge to developers to allow an increase in flow into the Board's drainage system. These charges are kept in the Development Fund and used to fund future improvements to the Board's drainage system to accommodate these additional flows.

**Plant Reserve -** The Plant Fund generates income internally throughout the year from all works carried out using the Board's plant. Offset against this income are all the expenses related to the plant and the fund is built up to replace the plant items when required. The depreciation is also charged to this account.

**Wages Oncost Reserve -** The Wages Oncost Fund generates income internally throughout the year from all work using the Board's Labour. Offset against this income are all the expenses related to employing the workforce.



# CATALOGUE OF BOARD POLICIES

		Reviewed on												To be Reviewed						
		Jan 12	Sep 12	Jan 13	Oct 13	Apr 14	Dec 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	3 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																			✓
42 Near Miss Reporting	5 years																			✓

**BLACK SLUICE INTERNAL DRAINAGE BOARD  
RISK REGISTER**

Objectives	Ref	Risk	Risk Score	Gaps in control	Action Plan
To provide and maintain standards of sound needs based sustainable flood protection.	1.1	Being unable to prevent flooding to property or land	3		
	1.2	Loss of Electricity Supply	3		
	1.3	Pumps failing to operate	3		Maintenance
	1.4	Watercourses being unable to convey water	2		Maintenance
	1.5	In operating machinery to maintain watercourses	2		Training
	1.6	Claims from third parties for damage to property or injury	4		
	1.7	Loss of senior staff	2		
	1.8	Insufficient finance to carry out works	2		
	1.9	Reduction in staff performance	2		
	1.10	Insufficient staff resources	2		Review
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
	2.2	Non delivery of objectives	2		BAP
To provide a 24 hour/365 day emergency response for the community	3.1	Emergency Plan inadequate or not up to date	1		Review
	3.2	Insufficient resources	2		Review
To provide a safe and fulfilling working environment for staff.	3.3	Critical Incident loss of office	3	None	
	4.1	Injury to staff and subsequent claims and losses	2		Training
To maintain financial records that are correct and comply with all recommended accounting practice.	4.2	Not complying with Health and Safety legislation	3		Consultant
	5.1	Loss of cash	1	None	
	5.2	Loss of money invested in building societies and banks	2	None	
	5.3	Fraud by senior officers	1	None	
	5.4	Risk of Inadequacy of Internal Checks	2		
To ensure that all actions taken by the Board comply with all current UK and EU legislation	6.1	Board members in making decisions	1		
	6.2	Not complying with all employment regulations and laws	2		
A cost efficient IDB that provides a Value for Money service.	7.1	Not collecting sufficient income to fund expenditure	1		Accounts
	7.2	IDB abolished or taken over	1		
Information Technology and Communications	8.1	Loss of telemetry	2		Maintenance
	8.2	Loss of telephone Communications	1		
	8.3	Loss of Internet Connection	2		
	8.4	Network Failure	3		
	8.5	Cyber Attack	4		
	8.6	Network Security Breach	2		
	8.7	Virus on Network	2		
	8.8	Loss of accounting records	2	None	
	8.9	Loss of rating records	2	None	