

BLACK SLUICE

INTERNAL DRAINAGE BOARD



Audit & Risk Committee Meeting

Wednesday, 9th October 2019 at 2pm

Station Road, Swineshead, Lincolnshire PE20 3PW



Black Sluice Internal Drainage Board

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Our Ref: IW/DPW/B10_1

Your Ref:

Date: 2nd October 2019

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, 9th October 2019 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 1st May 2019 **(pages 1 - 10)**
4. **CONFIDENTIAL** - To receive and, if correct, sign the Confidential Minutes of the Audit & Risk Committee Meeting held on the 1st May 2019 **(pages 11 & 12)**
5. Matters arising.
6. To receive a report on Insurance arrangements **(pages 13 & 14)**
7. To receive the Annual Return including External Auditors Opinion for 2018/19 **(pages 15 - 20)**
8. To review the following Board's Policies:
 - (a) Policy No. 14: Complaints Procedure **(pages 21 - 25)**
 - (b) Policy No. 33: Smoking Policy **(pages 26 & 27)**
 - (c) Policy No. 36: H&S Manual Handling Operations **(page 28)**
 - (d) Policy No. 37: H&S Managing Stress in the Workplace **(pages 29 & 30)**
 - (e) Policy No. 38: H&S Vibration at Work Policy **(pages 31 & 32)**
 - (f) Policy No. 39: H&S Wearing of Seatbelts in Boards vehicles **(page 33)**
9. To receive the Catalogue of Board Policies with recommended approval dates **(page 34)**
10. To review the Risk Register **(page 35)**
11. 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
1st May 2019 at 2pm

Members

Chairman - * Cllr M Brookes

* Mr W Ash	* Mr V Barker
* Mr R Leggott	* Mr N Scott
* Cllr B Russell	* Cllr S Waring

* Member Present

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

1422 APOLOGIES FOR ABSENCE - Agenda Item 1

There were no apologies for absence.

The Chairman welcomed Mr C Harris and thanked him for his attendance.

1423 DECLARATIONS OF INTEREST - Agenda Item 2

No declarations of interest were received.

1424 MINUTES OF THE LAST MEETING - Agenda Item 3

Minutes of the last meeting held on 17th October 2018, copies of which had been circulated, were considered and it was AGREED that they should be signed as a true record.

1425 CONFIDENTIAL MINUTES OF THE LAST MEETING - Agenda Item 4

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

1426 MATTERS ARISING - Agenda Item 5

(a) INSURANCE ARRANGMENTS: CREDIT RATINGS - Minute 1335

Cllr S Waring questioned if Mr J Cooke had provided a Schedule of Credit Ratings for the committee to view, as agreed at the previous meeting? The Finance Manager noted that it has not been received and so he will chase up this matter.

(b) PROPOSED DEVELOPMENT CONTROL CHARGES & FEES POLICY - Minute 1339

Mr N Scott questioned if the reason for such a big increase had yet been identified? It was established that this would be covered in agenda item 8(h) - to review the development and control charges and fees policy.

(c) CONFIDENTIAL - REVIEW OF POLICY No. 13: THE EMERGENCY FLOOD RESPONSE PLAN - Minute 1338

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

1427 REVIEW THE AUDIT & RISK COMMITTEE'S TERMS OF REFERENCE - Agenda Item 6

The Chief Executive presented this agenda item and invited opinions, it being suggested that in the last sentence of section one it should be 'tri-annual AGM' rather than 'annual meeting' as the Chairman is appointed after the tri-annual AGM rather than annually.

All AGREED that the Audit & Risk Committee Terms of Reference be RECOMMENDED to the Board for approval with the following amendment:
'The Chairman shall be appointed by the Committee at the tri-annual AGM.'

1428 TO RECEIVE A PRESENTATION FROM THE INTERNAL AUDITOR - Agenda Item 7

The Internal Auditor presented this agenda item, explaining that his role is to ensure that the Board is operating as it should, including sufficient audit checking of finances and governance, that allows him to provide a final assurance review of governance, risk and control, as presented in the agenda.

(a) INTERNAL AUDIT REPORT 2018/19

The Internal Auditor informed the committee that the Board have received 'Substantial Assurance' for the year ending March 2019, which is the highest level of assurance that can be achieved.

The Internal Auditor further explained that there was one routine recommendation identified that related to the procurement policy. He noted that he was pleased to see this has been brought to this committee for review in response to the recommendation. He clarified that the recommendation was identified because a mistake was not being made, but that he felt the policy wording needed clarification and certainty.

The Internal Auditor invited questions of the committee.

The Chairman thanked the Internal Auditor for his work and noted that the Board are proud to have 'substantial assurance' and want to maintain this level of assurance.

Mr V Barker questioned whether pensions are looked at by the Internal Auditor to ensure they are conducted as they should be? The Internal Auditor responded that they are not currently looked at, but that that it will be added to the 2019/20 Audit Programme.

Cllr S Waring referred to Section 10 – Release of Report, and commended staff for their quick response to the draft report issued. She further referred to Section 11.13 – Budgeting, questioning why the Board’s general reserves need to be reduced to 20% of annual expenditure? The Internal Auditor explained that it is simply good practice not to hold significant reserves long term and the money collected from drainage rates should be spent in term i.e. within the year that they are collected as that is what the ratepayer would expect. He has not made a recommendation on this and so is satisfied that it is as it should be. The general reserve needs to be adequate for emergencies and unforeseen arising matters but not to be seen to be accumulating. It was further noted that the figure of 20% is nationally recognised for the industry.

Cllr S Waring noted that many organisations are phasing out petty cash because of the problems it can cause and questioned whether this is something the Board are considering? The Finance Manager responded that the petty cash is tightly controlled and felt it would be difficult to remove it all together as it is required for incidental items such as milk for meetings.

Mr V Barker made reference to the machinery pool, questioning if it is also at 20%? The Chief Executive explained that the Board work to an eight-year plant replacement budget, explaining that there was an emergency this year that resulted in a request to the Board to replace a machine early and due to the good recovery on the Board’s plant, it was viable to do so. The eight-year plant budget was also displayed on screen.

The Chairman thanked the Internal Auditor.

(b) AUDIT PROGRAMME 2019/20

The Internal Auditor explained that the programme is fairly static in order to cover all of the areas required. He referred to point two, explaining that he will be conducting checks to ensure the officers salaries are in line with what the Board has agreed, further noting that pensions will be added as the fifth focus point.

The Internal Auditor added that he is happy for the committee to have his contact details so that they are able to contact him throughout the year should they think of anything else they feel they would like him to look into.

The Chairman noted that the rechargeables and processes and documentation around that could also be added.

Mr R Leggott made reference to the themes identified at the end of the programme, in particular, number three, questioning how detailed he intends to be with the assets as that could be very time consuming? The Internal Auditor responded that he will be focusing on the larger assets to ensure they do exist.

Mr V Barker questioned whether the committee should have the asset register made available to the committee so that they can accurately understand the risk and liability that comes with them? The asset register was distributed amongst the committee.

The committee felt it would be helpful to have a list of assets with the associated risks, responsibilities and liabilities presented to them. It was further noted that employees should be included as assets.

Cllr S Waring also made reference to the theme identified, in particular, number two, expressing that she is pleased to see risk management is an aspect being considered.

The committee expressed that they were satisfied with the audit programme for 2019/20.

(c) DISCUSSION WITH INTERNAL AUDITOR

The Chief Executive and Finance Manager left the meeting for the committee to talk to the Internal Auditor.

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

1429 TO REVIEW THE FOLLOWING BOARD'S POLICIES - Agenda Item 8

The Finance Manager explained that these are policies that have been identified for review and any changes have been made in red and any additional notes made in green.

(a) POLICY No. 01: RISK MANAGEMENT STRATEGY

The Finance Manager explained that there are no proposed changes to the strategy part of the policy and moved to risk analysis, referring to the following:

(i) Section 1.1(a) – Coastal or Fluvial flooding from failure or overtopping of defences.

The Finance Manager explained that he has proposed to leave the risk level as it is as the Environment Agency still haven't provided their new operating procedures for the Sluice and Navigation Lock following the closure of Black Sluice Pumping Station (Boston). It is being requested on a regular basis and as soon as it is provided it will be brought to the committee for the re-assessment of this risk.

The committee agreed with this proposal, noting that they need operation documentation before this risk level could be reduced.

(ii) Section 1.6 – Risk of Claims from Third Parties for damage to property or injury

Mr V Barker questioned that this would be dealt with further following the Irrigation and Abstraction meeting to be held on 14th May 2019?

The Chief Executive responded that he doubts it will reduce the risk level, but it can be reviewed following that meeting.

(iii) Section 5.2 – Risk of Loss of Money invested in Building Societies & Banks

The Finance Manager noted that the Board have invested £500,000 with Brewin Dolphin in the stock market, bonds etc., questioning whether a risk should be added for this investment?

It was questioned who has access to this? The Finance Manager explained that all income and withdrawals from this investment all go into the Board's Call account and can't go anywhere else.

Mr N Scott added that he felt there are two risks here; the actual investment of £500,000 which is managed through the fact the Board have chosen a 'low risk profile' for the investment with Brewin Dolphin which consists of fixed assets, fixed income and return etc. The second risk that needs to be considered is whether somebody at Brewin Dolphin or one of the Officers of the Board can take the money. He further explained that Brewin Dolphin would have to get two counter signatures to change any instructions. If the Finance Manager tried to gain the money, for example, then the Chief Executive would also have to know about it.

The committee felt that the likelihood should remain at low and potential impact remain at medium. It was suggested that the addition of 'managed funds' be added to the title to cover the investment in this risk.

**(iv) Section 8.2 – Risk of Loss of Telephone Communications
Section 8.3 – Risk of Loss of Internet Connection**

The Finance Manager explained that in both of these risks, a 4G Assure system has been added which means that if the landline and broadband fails, it will switch to the 4G mobile network meaning the landlines will stay on and there will still be access to the internet.

(v) Section 8.4 – Risk of Network Failure

Mr R Leggott questioned whether the possibility of being hacked is still as high? The Chairman noted that the likelihood is at low, it is the potential impact that is high. The Finance Manager read the criteria for a high impact, the committee agreed it was relevant and agreed to leave it as it is.

The Committee RESOLVED to recommend that the Risk Management Strategy (No.1) be approved at the next Board meeting with the following amendments:

- Section 5.2 - Risk of Loss of Money invested in Building Societies & Banks: change the title to 'Risk of Loss of Money invested in Building Societies, Banks *and Managed Funds*'.

(b) POLICY No. 04: PROCUREMENT POLICY

The Finance Manager referred to Section 2.2, to reflect the changes to the staffing of the Board. He continued in reference to section 4.1(b), that this has been proposed to be added to address the issue raised by the Internal Auditor. The Internal Auditor noted that he was satisfied with the proposal.

Mr N Scott noted, in relation to items with a greater value than £10,000, that the lowest quote isn't always the best, it is more about best value rather than lowest price? His concern being that the lowest offer will not be taken and then referred to the Executive Committee frequently.

The Chairman felt that if the lowest quote isn't accepted then it should be escalated to the committee for them to evaluate the best value quotation. The Internal Auditor agreed. The Finance Manager noted that there are not many greater than £10,000 as most go through the budgets.

The Committee RESOLVED to recommend that the Procurement Policy (No. 4) be approved at the next Board meeting.

(c) POLICY No. 08: RELAXATION OF BOARD BYELAW No. 10

The Chief Executive explained that changes have been made to the policy in relation to the current specific topic of irrigation and abstraction.

He referred to section 5, noting that as well as the addition of number seven, irrigation and abstraction equipment, there will also be another type added - any other item, to ensure that everything is covered and nothing excluded.

Cllr S Waring made reference to section 5.3, specifically, the references made to the Land Drainage Act 1991, questioning if the Act deals with any cost implications? It was confirmed that it does.

The Chief Executive continued with the new proposed section of 5.7, inviting any questions. Also adding that there will also be a section 5.8 – any other items, in which it will state to contact the Board for further guidance.

He further brought the committee's attention to proposed sections 6(f), (g) and (h), explaining that these concepts will be introduced at the irrigation and abstraction public meeting to be held on 14th May 2019.

It was questioned whether the consent fee of £50 will be per applicant or per site? The Chief Executive explained that it will be per site. The twelve-month amnesty will begin June 2019 for any current unconsented equipment, the consent will then be given for a marker post to be erected adjacent to the equipment.

Mr V Barker raised his concern over how variable the placing of irrigation and abstraction equipment can be and the cost that will be associated with this for the application and consent.

It was also noted that a possible marker post has been identified that will be shown for review and opinion.

The Chief Executive added that this is all to be discussed at the meeting on 14th May in order to understand the applicant's requirements and work with them to find a way forward.

The Committee RESOLVED to recommend that the policy for the relaxation of Board Byelaw No. 10 (No. 8) be approved at the next Board meeting.

(d) POLICY No. 26: H&S YOUNG PERSONS SAFETY AT WORK

With no amendments to the policy, opinions and questions of the committee were invited.

The Committee RESOLVED to recommend that the Health & Safety Policy for Young Persons Safety at Work (No. 26) be approved at the next Board meeting.

(e) POLICY No. 30: PENSION DISCRETION LPF 2014

The Finance Manager noted that LGPS stands for Local Government Pension Scheme and will be amended to that.

He further explained that this policy has been produced by West Yorkshire Pension Fund, who administer the Lincolnshire pension fund. The policy has been completely re-written due to it being West Yorkshire's preferred way of dealing with discretions. The previous policy was circulated to committee members for comparison. The Finance Manager explained that he has highlighted in yellow the areas that are covered in the new policy. The areas that are not highlighted in yellow are not covered in the new policy, with West Yorkshire Pension focusing on the more important matters.

Cllr S Waring questioned if the Finance Manager was happy with this? The Finance Manager responded that he is satisfied with the new policy, explaining that the new policy allows for each case to be considered based on its individual merits. He further noted that it is very rare it is referred to, generally, the Board work within the Lincolnshire Pension Funds policies anyway.

It was questioned what the 85-year rule is, and was explained that the length of service is added to the age of the individual to hit 85, however it only applies to employees who commenced work with the Board before 2008.

Mr N Scott made reference to the discretions referred to within the introduction; 'five specific discretions' (paragraph one), 'two further mandatory discretions' (paragraph two) and 'two further discretions' (paragraph three). These discretions should then be further defined and explained in the policy, however, there was some confusion as to whether all of these discretions were actually included in the policy. It was felt that that the 'two further mandatory discretions' following the implementation of the LGPS Amendments Regulations 2018, referred to in paragraph two of the introduction were missing. The committee therefore felt they could not recommend this policy to the board for adoption until this matter is resolved.

The committee AGREED that the Finance Manager would complete some further investigation into this and that the policy would be presented directly to the Board for approval.

(f) POLICY No. 40: COMMERCIAL WORKS

The Chief Executive noted that there has previously been confusion around whether quotations are inclusive of VAT and so the wording has been changed to clarify this. The addition of a 'signed acknowledgement of acceptance' has also been included for clarification purposes.

Mr V Barker made reference to a previous issue encountered, it was noted that it was a fault on the Board's behalf and that the amendments to the policy should prevent these issues from occurring again.

The Committee RESOLVED to recommend that the Commercial Works Policy (No. 40) be approved at the next Board meeting.

(g) POLICY No. 41: PUBLIC SECTOR CO-OPERATION AGREEMENT

The Chief Executive noted that the amendments have been made for clarification purposes around the timing of the invoicing for the works.

Mr R Leggott questioned if it was staying at 5%? The Chief Executive responded yes, generally, the Board is recovering all of the costs inside our own recovery rates.

The Committee RESOLVED to recommend that the Public Sector Co-operation Agreement Policy (No. 41) be approved at the next Board meeting.

(h) POLICY No. 44: DEVELOPMENT CONTROL CHARGES & FEES

The Chief Executive explained that he has spent quite a lot of time with Water Level Management, who have employed varied specialised individuals to work on this policy. The policy has now been presented to the ADA Policy & Finance Committee for the proposal to be accepted on a national level. The Chief Executive felt that the policy being adopted nationally would be beneficial as if not, he felt Boards could be opening themselves up to legal challenge with developers if different Boards are using different recovery policies.

The values used within the policy will differ at different Board's due to it being based on land value, however, the formula used is the same. It was further noted that this all relates around the increases to the impermeable area that is going to be used for building. Therefore, there is typically an increase due to generally building on agricultural land which has no impermeable area.

The Chief Executive further noted that this new policy has been shown to a major local developer, who could not see a problem with it.

Reference was made to section 2.4, particularly, the figure £129,456. It was explained that this figure is calculated from the mean value of land with potential development and land with outline planning permission as follows:

- £60,000 (per ha - land with potential development price)
- £500,460 (per ha - land with outline planning permission price)
- Average value of these figures: £280,230 per ha
- The area of an attenuation facility to hold the water is 0.271 ha.
- The average value is then multiplied by 0.271.
- The cost associated with the construction of the attenuation facility and a 30-year maintenance scheme is then added, which equates to the final figure of £129,456. This will be reviewed annually.

Mr V Barker questioned if a 30-year maintenance scheme was a realistic period of time?

The Chief Executive explained that this was discussed at length, it being further explained that the development fee is to upgrade the system to attenuate water and that funds for maintenance will be collected from the land annually through drainage rate special levies.

Mr R Leggott felt that this set method of calculation should be supported.

Mr W Ash left the meeting.

Mr V Barker questioned how often the value of the land figure will be reviewed and updated? The Chief Executive noted that it will be reviewed on an annual basis, however, if there is a sudden change in land price the officers will bring it to the relevant committee for review.

A replacement document for Appendix A was distributed to the committee. The Chief Executive explained the calculations as per the cross references shown through the red lines on the document.

The Committee RESOLVED to recommend that the Development Control Charges & Fees Policy (No. 44) be approved at the next Board meeting.

(i) POLICY No. 45: MOBILE PHONES & DEVICES

The Finance Manager explained that this policy was introduced following the workforce using their work mobile phones excessively, to formally outline how they should be used.

Cllr S Waring questioned if the use of phones whilst driving should be dealt with in this policy? The Finance Manager felt that it doesn't need to be included in this policy as it would be dealt with as a disciplinary matter.

It was established that there is a separate policy for the use of the lone worker system.

The Committee RESOLVED to recommend that the Mobile Phones & Devices Policy (No. 45) be approved at the next Board meeting.

The Internal Auditor left the meeting.

1430 TO REVIEW THE PERIOD 11 MANAGEMENT ACCOUNTS - Agenda Item 9

The Finance Manager explained that these are included for the review of the structure and information provided to the Executive committee and Board, rather than the actual figures.

The Finance Manager noted that he has started to include an accompanying narrative with the management accounts, which has been received well.

Further reference was made to the financial report of the drainage rates and special levies; it being explained that this was requested to start being included from the Internal Auditor last year.

Mr V Barker commented on the Brewin Dolphin investment, questioning how long a period the income to date (£6,200) was over? It was established it is over 6 months. He further raised concern over the value being at less than what was invested. The Finance Manager explained that it is now recovering well and isn't concerned about the investment losing value, noting that they are only able to invest the money within the risk level chosen by the Board. The Brewin Dolphin investment page was displayed on screen, displayed what is being invested in. The Finance Manger also added that he is going to do a 'profit and loss' explanation of the fund in the annual accounts to show how it is performing.

Mr N Scott noted that the Brewin Dolphin fees are not displayed on the investment summary. The Finance Manager noted that it is a fixed fee for the first year.

All AGREED that the structure and format of the management accounts be accepted.

1431 TO REVIEW THE RISK REGISTER - Agenda Item 10

Having reviewed the Risk Management Strategy Policy, the committee AGREED the Risk Register be adopted.

1432 TO RECEIVE THE CATALOGUE OF BOARD POLICIES WITH RECOMMENDED APPROVAL DATES - Agenda Item 11

The Committee AGREED that the Catalogue of Board Policies be adopted.

1433 ANY OTHER BUSINESS - Agenda Item 12

(a) LAST MEETING BEFORE COUNCIL ELECTIONS

The Chairman noted that this meeting is the last before the council elections, particularly noting that it will be the last meeting of Cllr B Russell who has not stood for election. The Chairman thanked him, the committee and the Officers for all the work put into the committee, noting that it has helped the Board and been received well by the Internal Auditor. The committee also returned their thanks to the Chairman.

There being no further business the meeting closed at 16:10.

BLACK SLUICE INTERNAL DRAINAGE BOARD

EXECUTIVE MEETING - 09 OCTOBER 2019

AGENDA ITEM 06

Insurance Renewal

Renewal Premium

Details of the renewal premiums presented by John Cooke from Towergate Insurance brokers are as follows.

Black Sluice IDB

Insurance renewal 30th September 2019

		Towergate 2018/19	Towergate 2018/19	Increase in Premium	Premium Increase %
Motor Fleet	Equity Red Star	£ 15,100.00	£ 17,186.40	£ 2,086.40	13.82%
Motor Legal Expenses	ARAG	£ 191.15	£ 191.15	£ -	0.00%
Commercial Combined	AXA	£ 20,642.99	£ 21,036.75		
Low Claims Rebate	AXA	-£ 995.72	-£ 2,027.20	£ 357.98	1.73%
New 3 Year LTA	AXA	-£ 995.70			
Customer Service Charge	Towergate	£ 300.00	£ 300.00	£ -	0.00%
Personal Accident	Aviva	£ 297.26	£ 297.26	£ -	0.00%
Engineering Inspection (New 3 Year LTA)	Allianz	£ 9,903.00	£ 9,903.00	£ -	0.00%
Engineering Insurance	Allianz	£ 2,341.81	£ 2,341.81	£ -	0.00%
Professional Indemnity	Dual	£ 1,680.00	£ 1,680.00	£ -	0.00%
Directors & Officers and Crime	Dual	£ 1,488.48	£ 1,488.48	£ -	0.00%
Legal Expenses	Abbey Legal	£ 112.00	£ -	-£ 112.00	-100.00%

TOTAL PREMIUM	£ 50,065.27	£ 52,397.65	£ 2,332.38	4.66%
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Motor Fleet Insurance

32 insurers have been requested to quote for our Motor Fleet insurance renewal and despite our preference to move away from Equity Red Star(ERS), due to challenges experienced whilst making a claim, they are considerably cheaper than other providers and therefore still probably provide the best value for money. Towergate have not witnessed similar experiences when other claims have been made and consider this a one off.

The claims history for the Motor Fleet Policy is as follows:

2015/16	£58,935
2016/17	£12,169
2017/18	£ 107
2018/19	£22,806

Only three years is included for new quotes but as ERS were our insurers at the time, they will be aware of the claims in 2015/16.

Business Interruption

Towergate have suggested that we review our Business Interruption cover, which is currently £100,000 over a twelve month period.

This cover provides the facilities to be able to continue to operate whilst another policy covers the actual loss/damage. For example, it may provide temporary offices whilst ours are built or a high volume pump whilst repairs were carried out to one of our pumping stations.

We have considered that the length of time the cover would operate for, twelve months, would be sufficient but considering the likely costs of high volume pumps have considered that £100,000 may not be sufficient cover.

On request Towergate have provided quotes as follows;

£250,000 with a 12 month indemnity period = £396.65

£350,000 with a 12 month indemnity period = £661.08

Goods in Transit

It was Towergate's recommendation that we considered increasing our Goods in Transit Insurance cover from £5,000 to £10,000 but after considering the value of stock, we are actually able to carry at any one time we have requested a reduction to £2,000.

Plant Tracking

It is advised that plant should be tracker protected where possible, especially the higher value equipment although it was confirmed that this was not a requirement. The current TomTom system would allow us to track the plant whilst it was on but it is not Thatcham approved.

Possible Additional Covers

Terrorism cover including loss or damage to all buildings and consequential loss over 12 months £5,604.92 + IPT @ 12%.

Towergate Assist – Provides an independent loss adjuster in result of a claim above £5,000 - £409.92 (inc IPT @12%)

Cyber and Data cover is introduced every year and in previous years, the conclusion has been that we have sufficient cover with our contract with HBP and our existing policies. £1830 (inc IPT @12%)

Full Crime Insurance cover would provide cover for acts by employees, and third parties that would result in financial loss for the Board. An example would be manager fraud where an email address is spoofed and a transaction conducted to make a payment that was not required. The Board has put in place policies and procedures that would make this difficult to achieve and therefore we do not believe this to be value for money or necessary. £1515 (inc IPT @12%)

Annual Governance and Accountability Return 2018/19 Part 3

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

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

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

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

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

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

Publication Requirements

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

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

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

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

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

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

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

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

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

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

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

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

Annual Internal Audit Report 2018/19

BLACK SLUICE INTERNAL DRAINAGE BOARD

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

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

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

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

Date(s) internal audit undertaken

07/03/2019 08/03/2019 01/05/2019

Name of person who carried out the internal audit

CHRIS HARRIS, TIAA INTERNAL AUDITOR

Signature of person who carried out the internal audit



Date

01/05/2019

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

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

Section 1 – Annual Governance Statement 2018/19

We acknowledge as the members of:

BLACK SLUICE INTERNAL DRAINAGE BOARD

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

	Agreed		Yes* means that this authority:
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		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 authority to conduct its business or manage 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 authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓		considered and documented the financial and other risks it faces and 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 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	N/A
			✓

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

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

26/06/2019

and recorded as minute reference:

MINUTE REFERENCE
1498

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

Chairman

KCC SIGNATURE REQUIRED

Clerk

P. Withnall SIGNATURE REQUIRED

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

Authority web address

AUTHORITY WEBSITE ADDRESS

Section 2 – Accounting Statements 2018/19 for

BLACK SLUICE INTERNAL DRAINAGE BOARD

	Year ending		Notes and guidance
	31 March 2018 £	31 March 2019 £	
1. Balances brought forward	984,012	1,215,291	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	2,073,657	2,091,886	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	1,014,324	735,582	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	1,100,770	1,109,305	Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and employment expenses.
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	1,755,932	2,036,279	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	1,215,291	897,175	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	1,321,676	1,236,663	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	5,493,707	5,954,313	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	The Council, as a body corporate, acts as sole trustee for and is responsible for managing Trust funds or assets.
			N.B. The figures in the accounting statements above do not include any Trust transactions.

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

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

D. Withmair
SIGNATURE REQUIRED

Date

01/05/2019

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

26/06/2019

as recorded in minute reference:

MINUTE REFERENCE
1499

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

KCC
SIGNATURE REQUIRED

Section 3 – External Auditor Report and Certificate 2018/19

In respect of **Black Sluice Internal Drainage Board – DB0010**

1 Respective responsibilities of the body and the auditor

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

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

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

2 External auditor report 2018/19

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

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

- We note that the smaller authority did not comply with Regulation 15 of the Accounts and Audit Regulations 2015 as it failed to make proper provision during the year 2019/20 for the exercise of public rights, since the period for the exercise of public rights was less than 30 consecutive working days in length. As a result, the smaller authority must answer 'No' to Assertion 4 of the Annual Governance Statement for 2019/20 and ensure that it makes proper provision for the exercise of public rights during 2020/21.

3 External auditor certificate 2018/19

We certify that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2019.

External Auditor Name

PKF LITTLEJOHN LLP

External Auditor Signature

PKF Littlejohn LLP

Date

22/08/2019

* Note: the NAO issued guidance applicable to external auditors' work on limited assurance reviews for 2018/19 in Auditor Guidance Note AGN/02. The AGN is available from the NAO website (www.nao.org.uk)

Black Sluice Internal Drainage Board

Policy No: 14

Complaints Procedure

Review Dates:

Original Issue	10 December 2014
Board Approved	4 th February 2015
Due for Review	

The Black Sluice IDB has a procedure for dealing with complaints from members of the public and others. Despite our best endeavours, we recognise that things may not always meet your expectations. We follow a standard procedure to ensure that we investigate your complaint fully and fairly, and which enables complaints to be dealt with in a consistent way.

We want to hear from you if you are unhappy with our services and want to make a complaint.

What is a Complaint?

A complaint is an expression of dissatisfaction, however made, about the standard of service, action or lack of action made by the Board or its staff, contractors etc, affecting an individual member of the public, other group or organisation.

The Steps to Follow

1. Some complaints can be dealt with immediately, and we would like to put things right straight away if possible, rather than involve you in filling out a form and waiting for a response. So your first step if you are not happy with the way we have dealt with you is to go back to the person in the Board who handled the matter in the first place.
2. If you are still not satisfied with the way your complaint has been dealt with, then we will adopt a formal procedure in order to investigate it further. Please fill in the attached form setting out what went wrong and what you think the Board should do to put things right. Please provide as much information about your complaint as possible and include reference numbers, dates of correspondence etc.
3. We will acknowledge your complaint within 5 working days in writing or by phone to confirm that we have understood your concerns correctly. The complaint will be investigated by the Board's Chief Executive.
4. We will investigate your complaint, and where possible, send a written reply to you within 15 working days of our acknowledgement. If the matter requires further investigation, we will tell you the reason for the delay and when a full reply will be sent.

5. If you are not satisfied with our reply, please let us know why. If possible, we will investigate further and if then your concerns are still unresolved, the matter will be discussed at a full Board Meeting. We will keep you informed of progress and provide a further reply **following the next Board meeting**.

The Local Government Ombudsman

If you remain unsatisfied with the way we have dealt with your complaint you may refer it to the Local Government Ombudsman, who works independently to the Board, investigating allegations of maladministration causing injustice to the person who has complained. However, the Ombudsman will usually expect you to have tried to get your complaint settled by the Board first. Any complaint to the Ombudsman must involve more than a disagreement with the Board and needs to show that something went wrong and an injustice was caused.

For example it might be maladministration if the Board:-

- made a mistake;
- took too long to do something;
- did not follow its own rules or the law;
- broke its promises;
- treated you unfairly;
- gave you wrong information; or
- did not make a decision in the right way – that is, if it:-
 - did not follow the right procedures when making the decision;
 - did not consider all the relevant information; or
 - wrongly considered irrelevant information.

You might have been caused an injustice by the Board's maladministration if, for example, you:-

- did not get the service or benefit you were entitled to or there was a delay before you got it;
- suffered financial loss; or
- were put to a lot of avoidable expense, trouble or inconvenience, or suffered avoidable uncertainty or stress.

The Local Government Ombudsman might not investigate your complaint if they consider that the injustice is only slight, or if the Board has already taken, or is willing to take, satisfactory action to resolve it.

The Local Government Ombudsman has a leaflet called "*Complaint to the Council? How to Complain to the Local Government Ombudsman*". While the leaflet refers to Councils, the same principles apply equally to IDBs. There is also a leaflet on the Local Government Ombudsman website entitled "*How the Ombudsman will deal with your complaint*". You can get a copy of these leaflets by telephoning their Adviceline on 0300 061 0614, or downloading them from their website at www.lgo.org.uk.

Why we want to hear from you

Although we want to hear from you if you feel you need to complain, we like to hear any comments you have about our overall service performance. We want to provide the best possible service and your comments will help us to know what we are doing well, and also what we need to improve on.

Contact Details: -

mailbox@blacksluiceidb.gov.uk

Chief Executive
Station Road, Swineshead, Boston, Lincs, PE20 3PW
Tel: 01205 821440

BLACK SLUICE INTERNAL DRAINAGE BOARD

**Station Road, Swineshead, Boston Lincolnshire PE20 3PW
Tel: 01205 821440**

COMPLAINT FORM

Your name:

Your address, including postcode:

Your telephone number:

Your e-mail address:

What, briefly, is the nature of your complaint?

What went wrong? (please give as much detail as you can)

What do you think the Black Sluice IDB should do to put things right?

--

Signed:	Date:

A copy of this form will be logged in a register by the Chief Executive who will identify a senior person in the Board to deal with your complaint. We will send you an acknowledgement within five working days, telling you who is dealing with your complaint. **Following the next Board meeting**, that person will send you, in writing, either a full response, or a progress report if more details or investigation is required.

If you are not satisfied with the reply you receive then you should write again to the above address and arrangements will be made for a further review to be carried out at a more senior level in the Board.

FOR OFFICIAL USE:

Date received:	Reference number:	Person dealing:

Black Sluice Internal Drainage Board

Policy No: 33

Smoking Policy

Review Dates:

Original Issue	10 December 2014
Board Approved	4 th February 2015
Due for Review	

Introduction

This smoking policy seeks to guarantee the right of all employees and visitors to breathe air free of tobacco smoke and to comply with smoke-free legislation included in The Health Act 2006. Passive smoking, has been medically proven to cause lung cancer and heart disease in non-smokers, also been proven to cause asthma and migraine attacks, as well as other serious illnesses and minor conditions.

The Penalties for Non-Compliance with the Legislation

- Failing to display no-smoking signs in premises covered by the law (£200 fixed penalty notice, or up to £1,000 Court fine);
- Smoking in a smoke-free place (£50 fixed penalty notice, or up to £200 Court fine);
- Failing to prevent smoking in a smoke-free place (up to £2500 Court fine).

The Management of this Policy

It is the policy of Black Sluice Internal Drainage Board that all our workplaces are smoke free, and all employees have a right to work in a smoke free environment. Smoking is not permitted in any part of the premises, or within one metre of an entrance or window, including pumping stations, company vehicles and machines at any time. At the Board's headquarters smoking is only permitted in the designated smoking shelter.

This policy also covers the use of Electronic Cigarettes.

Adequate Signage and Facilities for Disposal of Smoking Refuse, etc.

Managers/Supervisors are responsible for ensuring the implementation and maintenance of this policy. Appropriate 'no-smoking' signs will be clearly displayed at the entrances to and within the premises, and in all vehicles and machines. Smokers are responsible for disposal of cigarette litter including discarded cigarette butts, cigarette packets, matches and match boxes.

Smoking litter should be disposed of in designated bins and not discarded on the ground.

Enforcement of the Smoke-Free Legislation

Council enforcement officers have the power to enter no-smoking premises to determine whether the law is being upheld. They also assess whether or not those in control of the premises have taken all reasonable precautions to avoid people smoking.

All staff have a personal responsibility in ensuring their personal compliance and in ensuring that all those who enter the premises are made aware of the policy. Those who do not comply with the smoke-free law may be liable to a fixed penalty fine and possible criminal prosecution.

Help for those who Smoke

It is recognised that the smoking policy will impact on smokers' working lives. Black Sluice IDB will support those staff that would like to quit smoking

The following free services are available to assist smokers to quit:

- NHS Smoking Helpline **0300 123 1044**
- Lincolnshire Phoenix Stop Smoking Service 0800 8401533

Non Compliance

Disciplinary procedures will be followed if employees do not comply with this policy.

Black Sluice Internal Drainage Board

Policy No: 36

Manual Handling Operations

Review Dates:

Original Issue	10 December 2014
Board Approved	4 th February 2015
Due for Review	

Manual handling operations undertaken at work may result in a number of ill health conditions or injuries. Personnel who are engaged in manual handling, as a significant part of their normal work, may be at risk. The purpose of this policy is to state who is responsible, and what they must do, in order to minimise any possible health and safety risks associated with manual handling activities.

Manager responsibilities

1. You must ensure that, in the work areas for which you have responsibility, manual handling operations are avoided, so far as is reasonably practicable. This may involve ensuring that mechanical handling equipment is available, maintained and used appropriately by those in your control.
2. You must ensure that, where manual handling operations cannot be avoided, you have assessed the task and satisfied yourself that the manual handling operation cannot be avoided. This may involve carrying out a risk assessment.
3. You must ensure that, for those manual handling operations which remain, health and safety risks are reduced so far as is reasonably practicable. This may involve introducing job rotation schemes or ensuring that team lifting practices are employed etc.

Employee responsibilities

1. You must use the appropriate mechanical handling equipment, where it is available, to avoid the need for manual handling. Any deficiency in the equipment must be reported to your Manager.
2. You must assist your Manager in carrying out manual handling risk assessments detailed above.
3. You must ensure that, for the manual handling tasks which remain, that they are undertaken in accordance with any training and instruction you have received. You must be mindful of your own abilities when lifting and carrying etc., and not put yourself at increased risk.

Black Sluice Internal Drainage Board

Policy No: 37

Managing Stress in the Workplace

Review Dates:

Original Issue	10 December 2014
Board Approved	4 th February 2015
Due for Review	

The Health & Safety Executive definition of stress is “the adverse reaction people have to excessive pressure or other types of demand placed on them”. Whilst others thrive on pressure and a fast working environment, for some people this can be very stressful. Anyone working under pressure due to workload, excessive expectations from management or bullying and harassment may be at risk. Whilst it is accepted that pressures outside the workplace can cause stress there is still a duty to ensure that working practices are not exacerbating an existing condition. The purpose of this policy is to identify who is responsible, and what they must do, in order to minimise any exposure to situations that may result in stress.

Manager responsibilities

1. You must ensure that, in the work areas for which you have responsibility, stress is avoided, so far as is reasonably practicable. Where it cannot be avoided, you must assess the level of risk, which may involve carrying out a risk assessment.
2. You must monitor workloads and working hours to ensure that employees are not overworking. Monitor holidays to ensure that employees are taking their full entitlement.
3. You must ensure good communication between management and employees so that if there are organisational changes employees feel they are kept fully informed. All employees must be fully trained to carry out their duties and have the appropriate management support.
4. You must ensure that bullying and harassment is not tolerated within your work area.
5. You must look out for changes in the behaviour of your employees, as this may be an indication that they are suffering from stress. You must be supportive and treat any employee who says they are suffering from stress compassionately.
6. Be prepared to offer additional support, whenever necessary.

Employee responsibilities

1. You must inform your Manager if you feel you may be suffering from workplace stress. Be as open as possible so that your Manager has the full facts. Work with management to agree realistic and workable solutions.
2. You must co-operate with your Manager when he carries out any risk assessments. Take an active part in any opportunities for discussion when the risk assessment is carried out so that you feel involved in any decisions that are made.
3. Read/listen carefully to all communications from management to make sure you fully understand the reasons for any change. If you do not understand or would like to discuss any concerns, speak to your Manager.
4. You must give full consideration to attending any counselling or stress management courses your employer may suggest.

Black Sluice Internal Drainage Board

Policy No: 38

Vibration at Work

Review Dates:

Original Issue	10 December 2014
Board Approved	4 th February 2015
Due for Review	

Exposure to hand-arm or whole-body vibration at work may result in a number of ill health conditions or injuries. Personnel who are engaged in operations where they may be exposed to hand-arm or whole-body vibration, for example, when using hand held tools or when driving vehicles, as a significant part of their normal work, may be at risk. The purpose of this policy is to state who is responsible, and what they must do, in order to minimise any possible health and safety risks associated with vibration at work.

Manager responsibilities

1. You must ensure that, in the work areas for which you have responsibility, hand-arm or whole body vibration is avoided, so far as is reasonably practicable. This may involve ensuring that work equipment is appropriately selected for the intended use, maintained and used appropriately by those in your control.
2. You must ensure that, for any operation where hand-arm or whole body vibration is likely to lead to exposure, that the work equipment has been selected in order to reduce that risk, so far as is reasonably practicable. For example, when purchasing new work equipment, ensure vibration magnitude is a criterion for selection.
3. You must ensure that, where vibration exposure cannot be avoided, you have assessed the task and satisfied yourself that the vibration exposure cannot be avoided. This may involve carrying out a risk assessment.
4. You must ensure that, for those vibration exposures that remain, health and safety risks are reduced so far as is reasonably practicable. This may involve introducing job rotation schemes or health surveillance regimes, and will require that employees are instructed and trained why and how to detect and report signs of injury.

Employee responsibilities

1. You must use the work equipment as you have been shown and instructed to reduce exposure to vibration. Any deficiency in the equipment must be reported to your Manager.
2. You must assist your Manager in carrying out vibration risk assessments detailed above.
3. You must ensure that, for vibration exposures that remain, that they are reduced as far as is reasonably practicable in accordance with any training and instruction you have received.

Black Sluice Internal Drainage Board

Policy No: 39

Wearing of Seat Belts in Vehicles

Review Dates:

Original Issue	10 December 2014
Board Approved	4 th February 2015
Due for Review	

Background

A number of accidents have resulted in operators attempting to jump clear of an unstable machine and being struck by the Roll Over Protection System (ROPS) or being thrown about the cab of the machine during a roll over. Injuries sustained are usually major, causing entrapment and crushing type injuries.

Regulations

The Health and Safety at Work Act 1974 requires employers to provide safe plant and machinery and this includes all vehicles and heavy plant. The Provision and use of Work Equipment Regulations 1998 supports this requirement in that all new vehicles now supplied are to be fitted with seat belts, and where practical, these should be worn.

The Health and Safety at work Act 1974 and the Management of Health and Safety at Work Regulations 1999 imposes duties on employees to use all machinery, equipment and safety devices as trained or instructed. Therefore, where vehicles are fitted with seat belts they must be worn, unless the job you are doing specifically precludes their use.

In line with current vehicle training, and the Regulations and Act referred to above, the policy of **the Board** is that all vehicle operators must wear seat belts if fitted.

CATALOGUE OF BOARD POLICIES

		A&R Committee Review													To be reviewed								
			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	Apr 21	Sep 21	Apr 22	Sep 22	Apr 23	Sep 23
	Management Accounts	3 years				✓		✓		✓		✓						✓					
	Annual Accounts	3 years						✓			✓		✓						✓				
A	Policy Statement Water Level & Flood Risk Management	5 years										✓										✓	
B	BSIDB Byelaws	5 years										✓										✓	
1	Risk Management Strategy	Annual		✓		✓	✓	✓		✓		✓		✓		✓		✓		✓		✓	
2	Risk Register	Annual	To be reviewed at every Board and A&R meeting																				
3	Financial Regulations	3 years			✓			✓				✓						✓					
4	Procurement Policy	5 years			✓			✓				✓		✓								✓	
5	Investment Strategy	5 years				✓										✓							
6	Insurance Arrangements	3 years	✓						✓				✓								✓		
7	Black Sluice IDB H&S Booklet		Not reviewed by Audit & Risk Committee																				
8	Relaxation of Board Byelaw No 10 (the 9m byelaw)	5 years							✓					✓						✓			
9	Structures Replacement	Annual	To be reviewed annually by Culverts & Bridges Committee																				
10	Delegation of Authority	5 years			✓					✓										✓			
11	Biodiversity Action Plan	Annual	To be reviewed annually by Environment Committee																				
12	Standing Orders		No review required																				
13	Emergency Flood Response Plan (updated 17 October 18)	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	Anti Bribery	5 years								✓												✓	
20	Officers Car Loan	5 years					✓															✓	
21	H&S Control & Management of Asbestos	5 years				✓																✓	
22	H&S Control of Noise at Work	5 years				✓																✓	
23	H&S Policy for Display Screen Equipment	5 years		✓																		✓	
24	H&S First Aid and Accident Recording	5 years				✓																✓	
25	Lone Worker	5 years		✓																		✓	
26	H&S Young Persons Safety at Work policy	5 years																				✓	
27	Control of Ragwort	5 years	✓																			✓	
28	Land Drains discharging into Board Maintained Watercourse	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 Policy	5 years			✓																	✓	
34	Gift and Hospitality	5 years	✓																			✓	
35	Fire Management Plan	5 years				✓																✓	
36	H&S Manual Handling Operations	5 years				✓																✓	
37	H&S Managing Stress in the Workplace	5 years				✓																✓	
38	H&S Vibration at Work policy	5 years				✓																✓	
39	H&S Wearing of seat belts in Boards vehicles	5 years				✓																✓	
40	Commercial Works	5 years		✓	✓																	✓	
41	Public Sector Co-operation Agreement	5 years		✓						✓												✓	
42	Near Miss Reporting	5 years					✓															✓	
43	Electronic Information and Communication Systems	5 years								✓												✓	
44	Development Control Charges and Fees Policy	5 years																				✓	
45	Mobile Phones & Devices	5 years																				✓	

**BLACK SLUICE INTERNAL DRAINAGE BOARD
RISK REGISTER**

Objectives	Ref	Risk	Potential Impact of Risk	Potential Likelihood of 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 or Fluvial flooding from failure or overtopping of defences (a) Coastal	High	Medium	6		
	1.1	(b) Flooding from failure of IDB pumping stations or excess rainfall	High	Low	3		
	1.1	(c) Flooding from sewers or riparian watercourses	Medium	Low	2		
	1.2	Loss of Electrical Supply	High	Low	3		
	1.3	Pumps failing to operate	High	Low	3		Maintenance
	1.4	Board Watercourses being unable to convey water	Medium	Low	2		Maintenance
	1.5	Operating machinery to maintain watercourses	Medium	Low	2		Training
	1.6	Claims from third parties for damage to property or injury	Medium	Low	2		
	1.7	Third Parties damage to Board maintained assets	Medium	Low	2		
	1.8	Loss of senior staff	Medium	Low	2		
	1.9	Insufficient finance to carry out works	Medium	Low	2		
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	Medium	Low	2		BAP
	2.2	Non delivery of objectives	Low	Low	1		BAP
To provide a 24 hour/365 day emergency response for the community	3.1	Emergency Plan inadequate or not up to date	Low	Low	1		Review
	3.2	Insufficient resources (Staff and Equipment)	Medium	Low	2		Review
	3.3	Critical Incident loss of office	High	Low	3	None	
To provide a safe and fulfilling working environment for staff.	4.1	Injury to staff and subsequent claims and losses	Medium	Low	2		Training
	4.2	Not complying with Health and Safety legislation	High	Low	3		Consultant
To maintain financial records that are correct and comply with all recommended accounting practice.	5.1	Loss of cash	Low	Low	1	None	
	5.2	Loss of money invested in building societies, banks and managed funds	Medium	Low	2	None	
	5.3	Fraud by senior officers	Low	Low	1	None	
	5.4	Inadequacy of Internal Checks	Medium	Low	2		
	5.5	Fraudulent use of credit cards	Low	Medium	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	Low	Low	1		
	6.2	Not complying with all employment regulations and laws	Medium	Low	2		
A cost efficient IDB that provides a Value for Money service.	7.1	Collecting insufficient income to fund expenditure	Low	Low	1		Accounts
	7.2	IDB abolished or taken over	Low	Low	1		
Information Technology and Communications	8.1	Loss of telemetry	Medium	Low	2		Maintenance
	8.2	Loss of telephone Communications	Low	Low	1		
	8.3	Loss of Internet Connection	Medium	Low	2		
	8.4	Network Failure	High	Low	3		
	8.5	Breach in Cyber Security	Medium	Low	2		
	8.6	Network Security Breach	Medium	Low	2		
	8.7	Virus being introduced to Network	Medium	Low	2		
	8.8	Loss of accounting records	Medium	Low	2	None	
	8.9	Loss of rating records	Medium	Low	2	None	