

BLACK SLUICE

INTERNAL DRAINAGE BOARD



Audit & Risk Committee Meeting

Tuesday, 12th April 2022 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: 5th April 2022

To the Chairman and Members of the Audit & Risk Committee

Notice is hereby given that a Meeting of the Audit & Risk Committee will be held at the offices of the Board on Tuesday, 12th April 2022 at 2pm at which your attendance is requested.

Chief Executive

A G E N D A

1. Recording the meeting.
2. Apologies for absence.
3. Declarations of interest.
4. To receive and, if correct, sign the Minutes of the Audit & Risk Committee Meeting held on the 12th October 2021 (**pages 1 - 10**)
5. Matters arising.
6. To review the Audit & Risk Terms of Reference (**pages 11 & 12**)
7. A presentation from the Internal Auditor, Mr C Harris, and to receive the following:
 - (a) Internal Audit Report 2021/22 (**pages 13 - 22**)
 - (b) Audit Programme 2022/23 (**pages 23 - 25**)
8. To review the following Board policies:
 - (a) Policy No. 01: Risk Management Strategy (**pages 26 - 47**)
 - (b) Policy No. 03: Financial Regulations (**pages 48 - 52**)
 - (c) Policy No. 10: Delegation of Authority (**pages 53 - 56**)
 - (d) Policy No. 17: Members Code of Conduct (**pages 57 - 64**)
 - (e) Policy No. 18: Whistle Blowing Confidential Reporting Code (**pages 65 - 70**)
 - (f) Policy No. 19: Anti Bribery (**page 71**)
 - (g) Policy No. 43: Electronic Information and Communication Systems (**pages 72 - 78**)
 - (h) Policy No. 47: COVID-19 Business Continuity Plan (**verbal**)
 - (i) Documentation provided by the Environment Agency outlining the operation of the Black Sluice Complex (for inclusion within the Emergency Response Plan) (**pages 79 - 83**)
9. To receive the Risk Register (**page 84**)
10. To review the Board's Catalogue of Policies (**page 85**)
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
12th October 2021 at 2pm

Members

Chairman - * Mr M Brookes

| | |
|-----------------|----------------|
| Mr W Ash | Mr V Barker |
| Mr R Leggott | * Mr N Scott |
| * Cllr R Austin | * Cllr S Walsh |

* Member Present

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

1862 **RECORDING THE MEETING - Agenda Item 1**

Committee members were informed that the meeting would be recorded.

1863 **APOLOGIES FOR ABSENCE - Agenda Item 2**

Apologies for absence were received from Mr R Leggott, Mr W Ash and Mr V Barker.

1864 **DECLARATIONS OF INTEREST - Agenda Item 3**

No declarations of interest were received.

1865 **MINUTES OF THE LAST MEETING - Agenda Item 4**

Minutes of the last meeting held on 10th May 2021, copies of which had been circulated, were considered and it was AGREED that they should be signed as a true record.

1866 **CONFIDENTIAL MINUTES OF THE LAST MEETING - Agenda Item 5**

Confidential Minutes of the last meeting held on 10th May 2021, copies of which had been circulated, were considered and it was AGREED that they should be signed as a true record.

1867 MATTERS ARISING - Agenda Item 6

(a) POLICY 01: RISK MANGEMENT STRATEGY

1.1(b) Fluvial flooding from failure or overtopping of defences

It was confirmed that the Environment Agency (EA) documentation required, will be discussed at Minute 1869(e).

Cllr R Austin noted his previous concern about the Nav Lock doors not opening as wide as they could. The Finance Manager explained that at the Northern Works Committee Inspection, the EA staff addressed this on the site visit, explaining that a permanent solution is being developed so that they can open wider.

1868 RECEIVE THE ANNUAL RETURN INCLUDING EXTERNAL AUDITORS' OPINION FOR 2020/21 - Agenda Item 7

The Chairman informed the committee that no issues have been identified, it is a 'clean' report.

The Chairman, and committee, expressed their thanks to the Finance Manager and team to achieve this.

All AGREED to receive the Annual Return including External Auditors Opinion for 2020/21.

1869 TO REVIEW THE FOLLOWING BOARD'S POLICIES - Agenda Item 8

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

(a) ANNUAL ACCOUNTS

The Chairman noted that all the committee are considering with the annual accounts is their format.

The Finance Manager explained that they are in UK Generally Accepted Accounting Principles (GAAP) format, from when we were required to produce financial statements in that format, and show a lot more detail than the annual return.

The Committee RESOLVED to recommend that the format of the Annual Accounts be approved at the next Board meeting.

(b) POLICY (B): LAND DRAINAGE BYELAWS

The Finance Manager explained that these byelaws were presented to the Board in 2017 but were never signed off by Defra. There are very few differences between the current byelaws and those proposed now.

The Finance Manager noted the 'revocation' paragraph (32) which should be the following date; 3rd March 1989.

The Finance Manager noted that these are to be agreed by IDBs across the country and so all IDBs will be working to the same byelaws.

Cllr R Austin questioned if there was a particular byelaw that generates the Board more work than others?

The Finance Manager referenced Andrew Scott, the Board's Planning & Byelaw Officer, who's job is predominantly generated from the byelaws. The Finance Manager further noted the importance of these byelaws and enforcing them to ensure that the Board's system is maintained and works.

The Chief Executive added that the most time consuming Byelaw 10 – 'No obstructions within 9 metres of the edge of the watercourse'.

The Finance Manager noted that the signatures will be made by the Chairman and Chief Executive as opposed to the Chairman and Clerk.

The Committee RESOLVED to recommend that the Land Drainage Byelaws (Policy (B)) be approved at the next Board meeting.

(c) POLICY No. 04: PROCUREMENT

The Finance Manger explained that there are two elements behind the proposed changes:

- To introduce the Works & Engineering Manager into the allowance of £2,000 – £10,000, which also introduces him into the management team definition.
- To introduce some control to budgets. Proposed paragraphs 4.2(c), 4.3(a) and 7.4 were highlighted to the committee. These additions provide more consideration to the budgets and earlier awareness of overspend.

The Chairman suggested that an additional paragraph needed to be added to reflect the current restrictions in the Chief Executive's role.

The Finance Manager and Chairman suggested the following:

8. Addendum

From 12 May 2021, all duties and responsibilities included in this policy of the Chief Executive Officer are delegated to the Operations Manager until further notice.

It was noted that this statement should also be added to the Financial Regulations (Policy No. 03) and Delegation of Authority (Policy No. 10). In regard to the Delegation of Authority, it will only relate to the three financial responsibilities.

The Finance Manager noted that he can show this to the Internal Auditor prior to the Board meeting.

The Committee RESOLVED to recommend that the Procurement Policy (No. 04) be approved at the next Board meeting, with the proposed additional paragraph as shown above.

The Committee RESOLVED to recommend that the Financial Regulations (No. 03) be approved at the next Board meeting with the proposed additional paragraph as shown above.

The Committee RESOLVED to recommend that the Delegation of Authority (No. 10) be approved at the next Board meeting, with the proposed additional paragraph as shown above.

(d) POLICY No. 08: RELAXATION OF BOARD BYELAW No. 10 (9 METRE BYELAW)

The Chief Executive explained that there are no proposed changes to this policy.

The Committee RESOLVED to recommend that the Relaxation of Board Byelaw No. 10 (9 Metre Byelaw) Policy (No. 08) be approved at the next Board meeting.

(e) POLICY No. 13: EMERGENCY RESPONSE PLAN

The Chief Executive presented the policy, page by page, highlighting some of the key changes, noting that confidential information has been removed.

- Page 12 – Metric gauge boards have been implemented on the South Forty Foot Drain (SFFD) outfalls. Imperial measurement used to be the lead, and so this has been changed to metric units. More information has also been included regarding the new telemetry control system.

Cllr S Walsh noted that there is nothing included in the paragraph regarding the telemetry control for if it fails.

All AGREED to include the back up of manual control if the telemetry control failed.

- Page 14 – The Chief Executive explained that the Pump Engineer and Finance Manager have used the knowledge from previous events to amend and simplify the table, showing target winter levels, target summer levels and the emergency profile levels.

The Chief Executive noted that the Environment Agency (EA) include this document within their own emergency plan. Further questioning how the EA's documentation regarding the operation of the Nav Lock should be incorporated with this document (when received)? All AGREED that the documentation be an appendix to the Emergency Response Plan.

The Chief Executive reminded the committee that he was assured by the EA that this documentation would be completed and published by the end of September 2021. On the 23rd September 2021, the Operations Manager questioned the EA about when it would be available and received the following response;

'The emergency contingency plan is with the catchment engineer to be signed off and until it is finalised, I don't feel it's best to share it wider. The best I can do is some screenshots to show the structure of the document.'

The operations and mechanical manual for the gravity sluice is made up of big documents. The lock, for example, has three large folders I believe, and I would need to check the protocol for sharing these. Again, we do have the operational detail in the contingency plan which I can extract to give a summary to the committee.'

The Chief Executive also noted that he has requested the attendance of EA employees at the Board meeting in November to introduce this documentation to the Board.

The Chief Executive introduced the extracts provided by Abi Jackson at the EA, noting that Abi has summarised extracts from the document, as opposed to screenshots.

The Chief Executive presented the slides provided by Abi Jackson.

The Chief Executive expressed he is feeling more secure, seeing this in writing, having never seen it from the EA in writing before. The Chief Executive noted that he will circulate these slides with the committee following the meeting.

Cllr R Austin noted that he doesn't understand the EA's reluctance to share.

Black Sluice Outfall & Lock: Operational Overview

The first set of slides summarised the following points:

- Outfall and lock combined operational overview in normal times
- Managing levels in the South Forty Foot Drain (SFFD) during high rainfall events
- Duty Officer Procedures

The Chief Executive noted that this documentation, when received, will form the appendix of the Emergency Plan, as agreed previously.

Cllr S Walsh noted that the documentation will make them more accountable.

Black Sluice Operational Contingency Plan (OCP)

The second set of slides summarised the Black Sluice Complex Operational Contingency Plan (OCP). The Chief Executive explained to the committee that this documentation considers a plan for if the complex failed. Further explaining that a few years ago, the Chief Executive introduced Van Heck to Black Sluice Pumping Station (Boston) and asked them to provide a quote for a contingency plan to be passed onto the EA. Van Heck also looked at Holland Fen Pumping Station and Chain Bridge Pumping Station and the Board have purchased their recommendations for those two pumping stations, whilst also using those recommendations to produce a contingency plan for all the Board's pumping stations. The Chief Executive noted that these slides are not very detailed and so, dependant on the document contents, once received, the Board may challenge them about their contingency plan. The Chief Executive also noted that pumps have to be as close to water level as possible. Cllr R Austin noted The Range carpark.

The Chief Executive highlighted the list of contingency plan scenarios covered in the Black Sluice Complex OCP, noting that the scenario of both pointing doors failing is not included on this list, but added that it could be a mistake in collating the list for this presentation.

The Chief Executive explained that the Board need to understand if part of their contingency plan involves allowing the South Forty Foot Drain (SFFD) to fill and overtop at low spots. If this is the plan, then the Board need to be aware where the low spots are.

Black Sluice Complex Operation and Maintenance Manual

The Chief Executive noted that the MEICA elements (Mechanical, Electrical, Hydraulic, Civil) are complex, and Abi has suggested that Jamie (EA Pump Engineer at Black Sluice Pumping Station (Boston) prior to it's decommission) would be the best person to introduce this to the Board's operational and engineering team.

The Chairman suggested that a link to the documentation may be as beneficial as including the whole document itself.

Cllr R Austin noted that when speaking with Abi Jackson previously, Hubberts Bridge was identified as a 'pinch point', meaning that the water levels upstream of the bridge are higher than downstream.

The Chief Executive added that when funding was obtained to increase three pumps to five pumps at Black Sluice Pumping Station (Boston) pinch points and friction banks were identified for removal to ensure the quantities of water could reach the increased pumps. However, the pinch point and friction banks work was never completed.

The Chief Executive noted that he wants to give the EA a time limit to publish these documents in full. All AGREED that the Board should set a timeline for the EA to make the documentation available. The Chairman noted that if EA employees are attending the Board meeting then they may be able to suggest how long they think it will take.

The Committee RESOLVED to recommend that the Emergency Response Plan (Policy No. 13) be approved at the next Board meeting.

1870 RECEIVE THE CATALOGUE OF BOARD POLICIES WITH RECOMMENDED APPROVAL DATES - Agenda Item 9

The Finance Manager noted that, on the request of the Internal Auditor, the Financial Regulations (Policy 03) has been changed to a three year review. Therefore, suggesting that the Procurement Policy (Policy 04) and Delegation of Authority (Policy 10) should also be changed to a three year review, as they all tie in together. All AGREED.

The Finance Manager also noted that Insurance Arrangements will be presented in April 2022 also.

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

1871 TO REVIEW THE RISK REGISTER - Agenda Item 10

The Finance Manager noted the amended risk register circulated separately to the agenda. The change being to Risk 1.8 – Loss of Senior Staff. It was agreed at a previous meeting to change the potential impact to 'medium' and potential likelihood to 'high' giving a risk score of 6. This change had not been made but has now in the amended version.

The committee reviewed the risks with a risk score of 6 or above:

1.1(b) Fluvial flooding from failure or overtopping of defences

The slides previously presented from the EA gives encouragement that the EA documentation being awaited will be forthcoming. Progress has been made, but the risk score cannot yet be decreased due to only seeing draft snippets of the documents. All AGREED.

1.8 Loss of Senior Staff

This will be resolved by the next meeting, one way or another, at which point the committee will review the risk again. All AGREED.

Cllr S Walsh questioned whether Risk 1.9 – Insufficient funds to carry out works needing considering? The Finance Manager noted he doesn't believe it is at that point yet, with more information to come regarding availability of finances in the following agenda item – insurance arrangements.

The committee returned to this agenda item, following discussing the insurance arrangements.

The Finance Manager referenced Risk 1.3, noting the impact is 'high' and likelihood 'low', suggesting that there is no change to the risk score, but that the self-insurance and increase in reserves from 20% to 30%, should be documented within the Risk Management Strategy, which the committee will review at their next meeting in April 2022.

The committee AGREED that the Risk Register be accepted.

1872 RECEIVE A REPORT ON INSURANCE ARRANGEMENTS - Agenda Item 11

The Finance Manager highlighted the overall increase in insurance premium of 93.25%, further highlighting the 180.46% increase in the Commercial Combined premium.

The Finance Manager explained, regarding the Commercial Combined insurance, £45,000 of the £61,389.10 insurance premium is attributed to the £65 million worth of cover for the pumping stations, buildings contents, damage etc.

The Finance Manager continued by explaining that the Executive Committee have analysed the big increase in insurance premium, with Mr J Cooke in attendance. The Finance Manager reflected on this meeting, explaining to the committee that Mr J Cooke's reasoning for such a large increase is that it is a 'correction' to bring the Board's premium into line with current rates. Six years ago, when the initial Long Term Agreement (LTA) was made, Towergate undercut other insurers and then entered a 3 year LTA, which the Board renewed again for another 3 years at the similiar rates. The insurance market has seen substantial increases, with other IDBs also seeing increases, although not to this extent.

The Finance Manager noted that because the Board were coming to the end of the LTA, quotations were sought:

- NFU – Looked at the requirement and said they wouldn't be competitive and so wouldn't quote

- Marsh Commercial Lincoln – Witham 4th IDB use these insurers. They agreed to give a quotation, but didn't, it was very hard to contact them when trying to chase the quote. The Finance Manager noted he felt that they just didn't want the work.
- Towergate – current insurer and current quotation. This was received by the Finance Manager less than a week before the renewal date, despite chasing for it. This has given very little option, and only a few days extension was given.

The Finance Manager further explained that the Executive Committee assessed the Towergate quotation and assessed the risk of self-insurance, concluding that the risk score would not change if the Board were to self-insure as opposed to insure through Towergate. The Executive Committee have therefore concluded that the Board will self-insure everything in relation to pumping stations and will increase the target on the General Reserve, over ten years, from 20% to 30%. With this self-insurance, the increase in insurance premium reduces to 4.11%. The Finance Manager also noted that the Executive Committee have also decided to remove the Engineering Insurance because it was mainly to cover the break down of pumps which is covered within the Board's day to day maintenance.

The Chairman noted that this committee usually consider and analyse the insurance arrangements, but time did not allow it this year. The Finance Manager noted that this has only been agreed for one year and so the quotes next year will be reviewed by this committee.

Cllr S Walsh questioned the Customer Service Charge? The Finance Manager explained that it used to be as a percentage of the commercial combined but, given the increase, Mr J Cooke was not comfortable in taking a percentage of that and so instead included a set figure.

Mr N Scott noted that it is an appalling service from Towergate and that the Board shouldn't use them again. Mr N Scott also felt that the service from Marsh should have been better, suggesting that Marsh London may be better as they have a division called 'public body'.

The Chairman referred back to the decision the Executive Committee has made, noting that there is a move towards self-insurance in local government now, noting that it won't take long to 'build up' the reserve to a significant amount. The Finance Manager added that 10% of about £3 million is around £300,000 over ten years. The Finance Manager noted that this won't cover all scenarios but noted that Bellwin funds should be available in major disasters as a local authority.

The Chairman noted that it is also only for one year and so there is nothing to stop the Board covering more with the insurance next year.

Mr N Scott noted that self-insurance works on a cycle; the market increases, the decision is made to self-insure and then there is a claim that isn't affordable.

Mr N Scott recommended taking out an insurance policy with £300,000 excess, as it will be cheap and cover any big claims above £300,000.

The Finance Manager added that a policy with £100,000 excess was considered but Towergate had reported it wouldn't significantly reduce the premium.

Mr N Scott was shocked by this, noting that the Board should inform the insurers of Towergate's poor service. Equally, when service is good, acknowledge that.

The committee RESOLVED to recommend that consideration be given to cover the self-insured elements (pumping stations) with an excess of £300,000, to be presented to the Executive Committee on 2nd November 2021, followed by the Board on the 23rd November.

1873 ANY OTHER BUSINESS - Agenda Item 12

(a) FUTURE MEETING ARRANGEMENTS

The Chief Executive questioned if there were any concerns or opinions about holding the November 2021 Board meeting physically in the Board Room?

The Chairman responded that he would be happy for it to go ahead physically, noting that it can be a hybrid meeting, so that those who don't feel comfortable to attend physically can still attend virtually.

Mr N Scott suggested that members are requested to take a lateral flow test on the morning of the meeting. The Chairman agreed with this suggestion.

(b) MAINTENANCE OF RIPARIAN DYKES

Cllr R Austin noted his concern around riparian dykes, being filled in or lack of maintenance etc., questioning whether the Board has enough power to deal with these scenarios? Especially noting developments.

The Chief Executive responded that if there is a problem identified by a neighbour upstream or downstream to them then that problem can be brought to the Board because it can't be resolved with the riparian owner. The Chief Executive noted that the Board have the power, through the Land Drainage Act, to request the riparian owner maintains what they are responsible for. If they don't, then the Board can, and have, maintained it, and then charged the riparian owner for the work.

The Chief Executive noted that if Cllr R Austin is identifying any issues, then please inform the Board.

The Finance Manager highlighted that the Board can only deal with it at the time it becomes a 'nuisance', as per the Land Drainage Act.

The Chairman noted that Highways have transferred powers to the IDB. The Chief Executive confirmed that the Board has a Memorandum of Understanding with Lincolnshire County Council to undertake work on their instruction.

(c) SOUTH LINGS RESERVOIR (SOUTH LINCOLNSHIRE WATER PARTNERSHIP)

Mr N Scott asked for an update on the South Lincolnshire Reservoir, noting that the documentation published at the end of July includes photographs of land within the catchment, which has caused concern with landowners.

The Chief Executive acknowledged this, confirming that the producer wanted to show the potential reservoir and associated elements on an Ordnance Survey map for reality and scale, further confirming that the locations used are purely concept and has no bearing on the location of the reservoir. The location of the reservoir has not yet been determined; a process of fine screening is now underway to determine the potential one site in February 2022.

The Chief Executive noted that he is pushing that it is now time the landowners are involved, noting there are so many positives.

The Chairman thanked everybody for their attendance and expressed his thanks to Mr N Scott and Mr R Leggott, who will not be on the Board from 1st November 2021. The Chairman noted that their input has been appreciated and valued, wishing them luck.

There being no further business the meeting closed at 15:43.

BLACK SLUICE INTERNAL DRAINAGE BOARD

TERMS OF REFERENCE: AUDIT & RISK COMMITTEE

APPROVED BY THE BOARD: 26 JUNE 2019

1. GENERAL

The Black Sluice IDB shall have an Audit & Risk Committee.

The Committee shall have seven members who will be appointed by the Board.

The Membership shall include:

- Two elected member from Northern Works Committee.
- Two elected member from Southern Works Committee.
- Two appointed Members
- One additional Member

The Chairperson shall be appointed by the Committee at the triennial general meeting.

2. MEETINGS OF THE COMMITTEE

The Committee shall meet at least once each year and a quorum shall be three members. No one other than the Committee members shall be entitled to attend Committee Meetings, but any other persons shall attend meetings if invited by the Committee.

The external auditors may request a meeting if they consider that one is necessary.

3. POWERS OF THE COMMITTEE

The Committee is authorised:

- To investigate any activity within its responsibilities;
- To seek any information that it requires from any Officer or employee of the Board and all employees are directed to cooperate with any request made by the Committee;
- To obtain outside legal or independent professional advice, and secure the attendance of outsiders with relevant experience and expertise if it considers this necessary.

4. RESPONSIBILITIES OF THE COMMITTEE

The responsibilities of the Committee shall be:

Financial Reporting

- (a) To review, and challenge where necessary, the actions and judgements of Officers in relation to the Boards financial statements and related formal statements.
- (b) To review a financial report and management accounts, every three years.
- (c) To consider other relevant topics, as proposed by the Board.

Internal Control and Risk Management

- (d) To review the arrangements for the Boards employees to raise concerns, in confidence, about possible wrong doings in financial reporting or other matters;
- (e) To keep under review, the effectiveness of the Board's internal controls and risk management systems;
- (f) To review and approve the statements to be included in the Annual Report concerning internal controls and risk management.

Internal Audit

- (g) To review Internal audit programme of works and ensure effective liaison with external auditors.
- (h) The Internal Auditor attends one meeting annually that the Committee discuss their remit without the management present.

External Audit

- (i) To oversee the relationship with the external auditors;
- (j) To review the findings of the audit including the management letter and managements response to the auditor's findings and recommendations.

Reporting

Minutes of meetings of the Committee shall be presented to the next meeting of the Board.

The Committee shall review its terms of reference after every triennial general meeting and its own effectiveness and recommend any necessary changes to the Board.



Internal Audit

FINAL

Black Sluice Internal Drainage Board

Assurance Review of Annual Governance and Accountability Return

2021/22

March 2022

Executive Summary

OVERALL ASSESSMENT





ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE

The audit covers all areas required by the Annual Governance and Accountability Return (AGAR) and includes, where appropriate, the key risks for a drainage board.



SCOPE

The purpose of the review was to undertake sufficient audit work to be able to sign off the Annual Governance and Accountability Return for Internal Audit.

KEY STRATEGIC FINDINGS

-  Black Sluice Internal Drainage Board has good systems in place and the governance, risk and control framework is working well.
-  Black Sluice Internal Drainage Board use the Opera suite of software to manage their accounts which supports accurate accounting and good record keeping.

GOOD PRACTICE IDENTIFIED

-  Governance, Risk and Control are all well managed by the Black Sluice Internal Drainage Board.
-  The Black Sluice Web site is easy to navigate, well populated with useful and key information and kept up to date.

ACTION POINTS

| Urgent | Important | Routine | Operational |
|--------|-----------|---------|-------------|
| 0 | 0 | 0 | 1 |

Assurance - Key Findings and Management Action Plan (MAP)

| Rec. | Risk Area | Finding | Recommendation | Priority | Management Comments | Implementation Timetable (dd/mm/yy) | Responsible Officer (Job Title) |
|---------------------------------|-----------|---------|----------------|----------|---------------------|-------------------------------------|---------------------------------|
| No recommendations were raised. | | | | | | | |

PRIORITY GRADINGS

1 **URGENT** Fundamental control issue on which action should be taken immediately.

2 **IMPORTANT** Control issue on which action should be taken at the earliest opportunity.

3 **ROUTINE** Control issue on which action should be taken.

Operational - Effectiveness Matter (OEM) Action Plan

| Ref | Risk Area | Finding | Suggested Action | Management Comments |
|-----|-----------|--|--|--|
| 1 | Delivery | Reserves are regularly reviewed with an aim to maintain them at around 20% of expenditure as per the requirement of Financial Regulations. The Board are considering however, increase the reserve provision to 30% of annual expenditure and should this happen then Financial Regulations will require amending accordingly. | Any change in the level of reserves will require an amendment to reflect that change in the Board's Financial Regulations. | <p><i>The increase in reserves was approved by the Board at their Board meeting on 23 November 2022.</i></p> <p><i>The Financial Regulations Policy will be reviewed and updated to reflect this at the Audit and Risk Committee meeting on 12 April 2022 to be ratified at the Board meeting on 14 June 2022.</i></p> |

ADVISORY NOTE

Operational Effectiveness Matters need to be considered as part of management review of procedures.

Findings



Directed Risk:

Failure to properly direct the service to ensure compliance with the requirements of the organisation.

| Ref | Expected Key Risk Mitigation | Effectiveness of arrangements | Cross Reference to MAP | Cross Reference to OEM |
|-----|--|-------------------------------|------------------------|------------------------|
| GF | Governance Framework There is a documented process instruction which accords with the relevant regulatory guidance, Financial Instructions and Scheme of Delegation. | In place | - | - |
| RM | Risk Mitigation The documented process aligns with the mitigating arrangements set out in the corporate risk register. | In place | - | - |
| C | Compliance Compliance with statutory, regulatory and policy requirements is demonstrated, with action taken in cases of identified non-compliance. | In place | - | - |

Other Findings











All the Boards policies and procedures are on their website. These are all appropriate and adequate for a drainage board. The website itself is easy to navigate. The Board Policy Statement which was approved on 30th May 2018 was reviewed. This Policy is reviewed at least every five years. In addition, Financial Regulations which was approved on 23rd November 2021 was also reviewed and found to be in order.





All Board agendas and minutes (none confidential) are on the Boards website. The following were reviewed and found to be comprehensive and informative:










- 10th February 2021 (all 21 Members were present).
- 30th June 2021 (20 Members were present) - concern was raised over the increase in expenditure caused by excessive rainfall and the use of reserves.

Other Findings

-  All Committee agendas and minutes (none confidential) are on the Boards website. The following were reviewed and found to be comprehensive and informative. The Executive Committee minutes of the following meetings were reviewed:
 - 7th April 2021(all six members in attendance).
 - 5th May 2021 (all six members in attendance)
 - 12th May 2021 (all six members in attendance)
 - 29th September 2021 (all six members in attendance).
-  The Risk management strategy and policy which was approved on 30th June 2021 and is reviewed annually was reviewed and found to be in order.
-  The risk register and the controls is a comprehensive document that is regularly reviewed by the Audit and Risk Committee.
-  The Board use the ADA key objectives as there overarching objectives that support the operation and direction of the IDB.
-  "Opera" is the main accounting package for the IDB. Opera is part of a suite of software solutions provided by Pegasus a software developer.
-  Management accounts are submitted to every Board meeting to inform Members of the current financial state of the IDB with year to date figures. Drainage Rates and Special Levies are also reported on a regular basis to each Board meeting.
-  The Purchase Order system was reviewed and it was confirmed that where appropriate to use the Purchase Order system, goods received had been confirmed and invoices had been matched back to the purchase order. The approval process was in accordance with Financial Regulations/Procurement policy.
-  The following invoices were selected for a detailed review:
 - Wells Plant Hire - Invoice 3095 for £42,000 paid on the 23rd September 2021.
 - Roythornes LLP - Invoice 190407 for £10,962 paid on the 13th May 2021.

In addition, the Board use Woldmarsh to supply many of their regular items such as fuel and electricity as this company can obtain bulk discount as they act for many clients. Details of the checks and balances in place to verify the accuracy of the Woldmarsh invoices was obtained. All invoices examined along with their supporting data were in order.
-  Rates for 2021/22 were approved at the Board meeting on 10th February 2021 (Sub district No. 1 (6.58p) and Sub-District No. 2 (13.16p)). These sums would provide a rate income estimated to be £1,097,203.81 for the year.
-  At the 28th January 2022 the amount of uncollected rates was £3,644.75. Of this £1,163.18 had been paid and was awaiting posting; £1,413.48 was with the bailiffs for collection; £502.09 had agreements in place to pay; £84.23 was being chased internally; and £481.77 was a bankruptcy case.

Other Findings

-  For general debtors, there were no outstanding debts over three months old. Overall both rates and general debts are promptly paid.
-  A small number of write offs were made during the year. One write off was for £2,340.23 on 15th June 2021 (Ashley King (Developments) Ltd - Rates for Glasshouses that were removed on 23rd April 2021). The Board approved this write off at its meeting on the 23 November 2021.
-  Petty Cash has been used much less due to the pandemic with office staff also working from home. The December 2021 petty cash reconciliation was reviewed and found to be in order and reconciled (£200.09) with a £2 cash shortage variance. Due to the pandemic and home working there is little Petty Cash movement and as such no transactions have been tested this year.
-  The payroll for December 2021 was reviewed and found to be in order. Payroll is a well-controlled and cyclical process only requiring adjustment for new starters or leavers or when a pay increase is required. The system was working well and in order.
-  The whole payroll for December 2021 including expenses was reviewed and found to be in order. In addition, national insurance and income tax deductions had been correctly made and these had been paid over to HMRC.
-  Pension deductions and payment to the Lincolnshire County Council (LCC) pension fund were reviewed for the month of December 2021. These were in order and the sums involved were paid over to LCC.
-  The asset register at the end of March 2021 was reviewed and found to be in order. From previous reviews the register is well maintained.
-  Accounting Statements are undertaken and these reconcile to the cash book.
-  Data feeding into the Accounting Statements was confirmed to be correct.









Delivery Risk:

Failure to deliver the service in an effective manner which meets the requirements of the organisation.

| Ref | Expected Key Risk Mitigation | Effectiveness of arrangements | Cross Reference to MAP | Cross Reference to OEM |
|-----|--|-------------------------------|------------------------|------------------------|
| PM | Performance Monitoring There are agreed KPIs for the process which align with the business plan requirements and are independently monitored, with corrective action taken in a timely manner. | In place | - | 1 |
| FC | Financial Constraint The process operates within the agreed financial budget for the year. | In place | - | - |
| R | Resilience Good practice to respond to business interruption events and to enhance the economic, effective and efficient delivery is adopted. | In place | - | - |

Other Findings

-  Management accounts, including budget data, are reported regularly to Members and the Board. The Board papers for the year were reviewed and it was confirmed that appropriate financial and budget data was presented to every Board meeting.
-  The Board maintain a 10 year forecast which enable future increases in both the penny rate and precept to be calculated and for such bodies as the precepting authorities to be consulted well in advance of any increases being made. The Executive Committee were looking to approve the budget for 2022/23 with a 5.09% rate increase.
-  The majority of income is received via a bank transfer. Cash is normally retained and used as petty cash. Cheques are banked at the local Post Office as and when received. There had been little activity regarding cash and cheques due to the pandemic. The recording and banking of income was working well.
-  The various (Call account, Drawings account, Reserves account) bank and credit card reconciliations were examined and found to be in order and in balance as at period 9 (December) 2021.
-  The Board is operating within its approved budget for the 2021/22 financial year.
-  Good practice is adopted by the Board to respond to business interruption events and to enhance the economic, effective and efficient delivery of its services.

EXPLANATORY INFORMATION

Appendix A

Scope and Limitations of the Review

- The definition of the type of review, the limitations and the responsibilities of management in regard to this review are set out in the Annual Plan. As set out in the Audit Charter, substantive testing is only carried out where this has been agreed with management and unless explicitly shown in the scope no such work has been performed.

Disclaimer

- The matters raised in this report are only those that came to the attention of the auditor during the course of the review, and are not necessarily a comprehensive statement of all the weaknesses that exist or all the improvements that might be made. This report has been prepared solely for management's use and must not be recited or referred to in whole or in part to third parties without our prior written consent. No responsibility to any third party is accepted as the report has not been prepared, and is not intended, for any other purpose. TIAA neither owes nor accepts any duty of care to any other party who may receive this report and specifically disclaims any liability for loss, damage or expense of whatsoever nature, which is caused by their reliance on our report.

Effectiveness of arrangements

- The definitions of the effectiveness of arrangements are set out below. These are based solely upon the audit work performed, assume business as usual, and do not necessarily cover management override or exceptional circumstances.

| | |
|---------------------------|--|
| In place | The control arrangements in place mitigate the risk from arising. |
| Partially in place | The control arrangements in place only partially mitigate the risk from arising. |
| Not in place | The control arrangements in place do not effectively mitigate the risk from arising. |

Assurance Assessment

- The definitions of the assurance assessments are:

| | |
|------------------------------|--|
| Substantial Assurance | There is a robust system of internal controls operating effectively to ensure that risks are managed and process objectives achieved. |
| Reasonable Assurance | The system of internal controls is generally adequate and operating effectively but some improvements are required to ensure that risks are managed and process objectives achieved. |
| Limited Assurance | The system of internal controls is generally inadequate or not operating effectively and significant improvements are required to ensure that risks are managed and process objectives achieved. |
| No Assurance | There is a fundamental breakdown or absence of core internal controls requiring immediate action. |

Acknowledgement

- We would like to thank staff for their co-operation and assistance during the course of our work.

Release of Report

- The table below sets out the history of this report.

| Stage | Issued | Response Received |
|-----------------------------------|--------------------------------|--------------------------------|
| Audit Planning Memorandum: | 17 th December 2021 | 17 th December 2021 |
| Draft Report: | 8 th March 2022 | 9 th March 2022 |
| Final Report: | 10 th March 2022 | |

AUDIT PLANNING MEMORANDUM

Appendix B

| | | | |
|------------------------|---|--------------------|--------------|
| Client: | Black Sluice IDB | | |
| Review: | Annual Governance and Accountability Return 2021/22 | | |
| Type of Review: | Assurance | Audit Lead: | Chris Harris |

| | | | |
|---|--|---|--|
| Outline scope (per Annual Plan): | To undertake sufficient audit work to be able to sign off the Annual Governance and Accountability Return for Internal Audit. | | |
| Detailed scope will consider: | <p>Directed</p> <p>Governance Framework: There is a documented process instruction which accords with the relevant regulatory guidance, Financial Instructions and Scheme of Delegation.</p> <p>Risk Mitigation: The documented process aligns with the mitigating arrangements set out in the corporate risk register.</p> <p>Compliance: Compliance with statutory, regulatory and policy requirements is demonstrated, with action taken in cases of identified non-compliance.</p> | <p>Delivery</p> <p>Performance monitoring: There are agreed KPIs for the process which align with the business plan requirements and are independently monitored, with corrective action taken in a timely manner.</p> <p>Financial constraint: The process operates with the agreed financial budget for the year.</p> <p>Resilience: Good practice to respond to business interruption events and to enhance the economic, effective and efficient delivery is adopted.</p> | |
| Requested additions to scope: | (if required then please provide brief detail) | | |
| Exclusions from scope: | | | |

| | | | | | |
|----------------------------|------------|---------------------------|------------|--------------------------------------|--------------------------------|
| Planned Start Date: | 31/01/2022 | Exit Meeting Date: | 10/02/2022 | Exit Meeting to be held with: | Daniel Withnall and Ian Warsap |
|----------------------------|------------|---------------------------|------------|--------------------------------------|--------------------------------|

SELF ASSESSMENT RESPONSE

| Matters over the previous 12 months relating to activity to be reviewed | Y/N (if Y then please provide brief details separately) |
|---|--|
| Has there been any reduction in the effectiveness of the internal controls due to staff absences through sickness and/or vacancies etc? | N |
| Have there been any breakdowns in the internal controls resulting in disciplinary action or similar? | N |
| Have there been any significant changes to the process? | N |
| Are there any particular matters/periods of time you would like the review to consider? | N |

BLACK SLUICE INTERNAL DRAINAGE BOARD

AUDIT & RISK COMMITTEE MEETING

AGENDA ITEM 07(b)

INTERNAL DRAINAGE BOARDS – REMOTE AUDITING AUDIT PROGRAMME

2022/23 Internal Audit Arrangements

The pandemic with the many variants that are coming along still creates uncertainty over whether face to face meetings/audits are a safe proposition. Certainly as the audit work is focussed very much in the period January to March the likelihood of the virus spreading is probably increased. The audit programme that I completed for 2021/22 was done remotely and I felt went well, although I appreciate that some aspects of the overall audit such as on site inspections of plant and machinery would be challenging to undertake remotely. That said the main content of the internal audit is to check, examine and review governance, risk, control and the financial systems which can be successfully undertaken remotely. Indeed since March 2020 TIAA have carried out its business of internal audit almost exclusively remotely and adequate auditing has been proven to work successfully.

At this time for the 2022/23 audit I am still anticipating a remote audit so to enable a satisfactory outcome I will require the following data/documents to be emailed to me at the time of the audit. I will keep clients informed as time moves on as to how the audit will be undertaken. For now the list below provides the audit programme of work for 2022/23 as at this time I am not expecting to vary the areas to be covered that are required for me to sign off the AGAR statement for internal audit.

Strategic Risks

Governance

- 1) Review Constitution, Standing Orders, Financial Regulations, Award of Contracts and other procedures (I will obtain this data from your website)
- 2) Review Board agendas and minutes for the year (I will require the latest three meetings data – agendas and minutes please. Also include the latest meeting agenda)
- 3) Review any Committee agendas and minutes for the year (I will require the latest three meetings data – agendas and minutes please. Also include the latest meeting agenda)
- 4) The drainage board has published information on its website to comply with the Transparency Code for smaller authorities (I will obtain this data from your website)
- 5) The drainage board for the previous year correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations (I will obtain this data from your website, and from sight of your Board minutes approving the dates set)
- 6) The drainage board has complied with the publication requirements as stated by the Accounts and Audit Regulations 2015 (Please provide evidence that these have been complied with)

Risk Management

- 1) Review risk management policy and procedures (These should be on the website, but please provide if not)
- 2) Review risk register (If not on the website please provide)
- 3) Review process and procedures for how risk is managed on a day by day basis (A brief note on this please)

- 4) Review key objectives for the IDB and the risks associated with achieving these objectives (This should flow from the risk register)
- 5) Review the controls in place to mitigate these risks and see how effective they are. (These should be contained within the risk register. I may select a sample for review to confirm working as expected)

Operational Risks

Accounting Records

- 1) Review the accounting records for the IDB
- 2) Are these up to date and in balance (A current trial balance please and a copy of the profit and loss account and balance sheet at the time of the audit)

Expenditure

- 1) Review accounts payable (creditors) (An aged creditors list please)
- 2) Test a sample of payments made to verify they have been correctly paid. Check if possible the receipt of the goods. Check accuracy, procedures (purchase order system) and approval process – was this in accordance with Financial Regulations. (I will select my sample from the expenditure items reported to the Board meetings) (Copies of the supporting documents for the sample selected will be required)
- 3) Check treatment of VAT (included above)

Budget

- 1) Review the budgetary arrangements. (This should be available in the Board papers)
- 2) Review the precept of rates (Please provide the Board agenda and minute approving the penny rate for 20/21 if not already provided above)
- 3) Review how the budget is monitored (These should be included in the Board papers above)
- 4) Review reserves and the policy for these (Please provide latest reserves position and 5/10 year forecast that shows how general reserves are expected year on year in the future)

Income

- 1) Review accounts receivable (debtors) (An aged debtors list please – both general and rates)
- 2) Review debt collection procedures (Please confirm debt collection arrangements and dates)
- 3) Review any write off arrangements (Please provide details of any write offs – approval/procedures)
- 4) Review recording and banking of income (Please confirm banking arrangements particularly cash or cheque)
- 5) Test a sample of payments received to verify they have been correctly dealt with. Check accuracy and procedures – was this in accordance with Financial Regulations. (Please provide a list of debts raised in the year and I will select a sample for a more detailed review)
- 6) Check treatment of VAT (included above)

Petty Cash

- 1) Check the Petty Cash arrangements where held

- 2) Verify Petty cash is in balance, test a sample of transactions for relevance and accuracy and that a valid receipt is present. (Please provide a short note on petty cash and confirm VAT has been correctly treated)
- 3) Check treatment of VAT (included above)

Payroll

- 1) Review the payroll system
- 2) Test a sample of employees for accuracy of pay and treatment of variations including Tax and NI. (Please provide a summary of payments made to staff which includes all deductions both employee and employer)
- 3) Verify PAYE and NI requirements have been met (Please confirm and evidence that PAYE, NI and pension payments have been made to HMIC and LCC)

Asset Register

- 1) Verify the asset register is complete and up to date. (Please provide a copy of the asset register)
- 2) Verify where possible the asset and investment exists (I will not be confirming that any asset exists for this audit!!)

Bank

- 1) Verify and confirm bank reconciliations have been regularly undertaken. (Please provide a latest bank reconciliation)
- 2) Confirm end of year bank reconciliation (Year end follow up audit)

Accounting Statements

- 1) Verify accounting statements have been undertaken and reconciled to the cash book. (Please confirm and year end follow up audit)
- 2) Review and verify the audit trail of sums feeding into the accounting statements. (Year end follow up audit)

Black Sluice Internal Drainage Board

Risk Management Strategy

Risk Management Policy

Risk Analysis

| | |
|----------------|-----------------------------|
| Updated | 12 th April 2022 |
| Board Approved | 30 June 2021 |
| Due for Review | Annually |

Contents

1. Purpose, Aims & Objectives
2. Accountabilities, Roles & Reporting Lines
3. Skills & Expertise
4. Embedding Risk Management
5. Risk and the Decision Making Processes
6. Supporting Innovation & Improvement

Appendices

- A – Risk Management Strategy Statement
- B – Risk Management Policy Document
- C – Risk Analysis
- D – Risk Register

Risk Management Strategy

1. Purpose, Aims and Objectives

1.1 The purpose of the Boards Risk Management Strategy is to effectively manage potential opportunities and threats to the Board achieving its objectives. See attached Risk Management Policy Statement, Appendix A.

1.2 The Boards Risk Management Strategy has the following aims and objectives;

- Integration of Risk Management into the culture of the Board
- Raising awareness of the need for Risk Management by all those connected with the delivery of services (including partners)
- Enabling the Board to anticipate and respond to changing social, environmental and legislative conditions
- Minimisation of injury, damage, loss and inconvenience to staff, members of the public, service users, assets etc. arising from or connected with the delivery of the Board services
- Introduction of a robust framework and procedures for identification, analysis, assessment and management of risk, and the reporting and recording of events, based on best practice
- Minimisation of the cost of risk

1.3 To achieve these aims and objectives, the following strategy is proposed;

- Establish clear accountabilities, roles and reporting lines for all employees
- Acquire and develop the necessary skills and expertise
- Provide for risk assessment in all decision making processes of the Board
- Develop a resource allocation framework to allocate (target) resources for risk management
- Develop procedures and guidelines for use across the Board
- Develop arrangements to measure performance of Risk Management activities against the aims and objectives
- To make all partners and service providers aware of the Boards' expectations on risk, both generally as set out in its Risk Management Policy and where necessary in particular areas of the Boards' operations.

1.4 The Black Sluice Internal Drainage Board has adopted the following definition of Risk:

'Risk is the threat that an event or action will adversely affect the organisation's ability to achieve its objectives and to successfully execute its strategies'.

2. Accountabilities, Roles and Reporting Lines

2.1 A framework has been implemented that has addressed the following issues:

- The different types of risk – Strategic and Operational
- Where it should be managed
- Roles and accountabilities for all staff.
- The need to drive the policy throughout the Board
- Prompt reporting of accidents, losses, changes etc.

2.2 In many cases, risk management follows existing service management arrangements.

2.3 Strategic risk is best managed by the Board.

2.4 The Board's Chief Executive will be responsible for the Boards overall risk management strategy, and will report directly to the Board.

2.5 The Board's Chief Executive will be responsible for the Boards overall Health and Safety policy and will report to the Board.

2.6 It is envisaged that the development of a risk management strategy will encourage ownership of risk and will allow for easier monitoring and reporting on remedial actions / controls.

3. Skills and Expertise

3.1 Having established roles and responsibilities for risk management, the Board must ensure that it has the skills and expertise necessary. It will achieve this by providing Risk Management Training for Employees and Board Members, where appropriate providing awareness courses that address the individual needs of both the manual workforce and office staff.

3.2 Training will focus on best practice in risk management, and awareness will also focus on specific risks in areas such as the following:

- Partnership working
- Project management
- Operation of Board vehicles and equipment
- Manual labour tasks e.g. Health and Safety issues

4. Embedding Risk Management

Risk management is an important part of the service planning process. This will enable both strategic and operational risk, as well as the accumulation of risks from a number of areas to be properly considered. Over time the Board aims to be able to demonstrate that there is a fully embedded process.

This strategy and the information contained within the appendices provides a framework to be used by all levels of staff and Members in the implementation of risk management as an integral part of good management.

5. Risks and the Decision Making Process

- 5.1 Risk needs to be addressed at the point at which decisions are being taken. Where Members and Officers are asked to make decisions they should be advised of the risks associated with recommendations being made. The training described in the preceding section will enable this to happen.
- 5.2 The Board will need to demonstrate that it took reasonable steps to consider the risks involved in a decision.
- 5.3 There needs to be a balance struck between efficiency of the decision making process and the need to address risk. Risk assessment is seen to be particularly valuable in options appraisal. All significant decision reports to the Board (including new and amended policies and strategies) should include an assessment of risk to demonstrate that risks (both threats and opportunities) have been addressed.
- 5.4 This process does not guarantee that decisions will always be right but it will demonstrate that the risks have been considered and the evidence will support this.

6. Supporting Innovation and Improvement

- 6.1 Managers have been made aware that there are a number of tools that can be used to help identify potential risks:
- Workshops.
 - Scenario planning.
 - Analysing past claims and other losses.
 - Analysing past corporate incidents/failures.
 - Health & safety inspections.
 - Induction training.
 - Performance Review & Development interviews.
 - Staff and customer feedback.
- 6.2 Having identified areas of potential risk, they must be analysed by:
- An assessment of impact.
 - An assessment of likelihood.

This is to be done by recording the results using the risk matrix below:

RISK ASSESSMENT MATRIX

| | | | | |
|---|--------|--------------------------------------|---|---------------------------------------|
| Likelihood of occurrence ↑ HIGH MEDIUM LOW ↓ | HIGH | Low Impact High Likelihood 3 | Medium Impact High Likelihood 6 | High Impact High Likelihood 9 |
| | MEDIUM | Low Impact Medium Likelihood 2 | Medium Impact Medium Likelihood 4 | High Impact Medium Likelihood 6 |
| | LOW | Low Impact Low Likelihood 1 | Medium Impact Low Likelihood 2 | High Impact Low Likelihood 3 |
| | | LOW | MEDIUM | HIGH |
| | | ← Impact on the Business → | | |

The high, medium and low categories for impact and likelihood are defined as follows:

IMPACT

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

LIKELIHOOD

| | | |
|---------------|--|----------------|
| High | Very likely to happen | Matrix score 3 |
| Medium | Likely to happen infrequently and difficult to predict | Matrix score 2 |
| Low | Most unlikely to happen | Matrix score 1 |

7. Risk Control

7.1 Using the risk matrix produces a risk rating score that will enable risks to be prioritised using one or more of the “four T’s”

| | | |
|------------------|--------------|--|
| Tolerate | Score <= 2 | Accept the risk |
| Treat | Score 3 to 5 | If possible take cost effective in-house actions to reduce the risk. |
| Transfer | Score 6 to 8 | Let someone else take the risk (eg by Insurance or passing responsibility for the risk to a contractor). |
| Terminate | Score 9 | Agree that the risk is too high and do not proceed with the project or activity. |

7.2 Risk assessment and risk matrices provide a powerful and easy to use tool for the identification, assessment and control of business risk. It enables managers to consider the whole range of categories of risk affecting a business activity. The technique can assist in the prioritisation of risks and decisions on allocation of resources. Decisions can then be made concerning the adequacy of existing control measures and the need for further action. It can be directed at the business activity as a whole or on individual departments/sections/functions or indeed projects.

8. Supporting Innovation and Improvement

8.1 Risk Management will be incorporated into the business planning process for the Board with a risk assessment of all business aims being undertaken as part of the annual Estimates process.

8.2 The Board’s internal auditor will have a role in reviewing the effectiveness of control measures that have been put in place to ensure that risk management measures are working.

RISK MANAGEMENT STRATEGY STATEMENT

The Board believes that risk is a feature of all businesses. Some risks will always exist and can never be eliminated: they therefore need to be appropriately managed.

The Board recognises that it has a responsibility to manage hazards and risks and supports a structured and focused approach to managing them by approval each year of a Risk Management Strategy.

In this way the Board will improve its ability to achieve its strategic objectives and enhance the value of services it provides to the community.

The Boards Risk Management objectives are to:

- Embed risk management into the culture and operations of the Board
- Adopt a systematic approach to risk management as an integral part of service planning and performance management
- Manage risk in accordance with best practice
- Anticipate and respond to changing social, environmental and legislative requirements
- Ensure all employees have clear responsibility for both the ownership and cost of risk and the tools to effectively reduce / control it

These objectives will be achieved by:

- Establishing clear roles, responsibilities and reporting lines within the organisation for risk management
- Incorporating risk management in the Board's decision making and operational management processes
- Reinforcing the importance of effective risk management through training
- Incorporating risk management considerations into Service / Business Planning, Project Management, Partnerships & Procurement Processes
- Monitoring risk management arrangements on a regular basis

The benefits of Risk Management include:

- Safer environment for all
- Improved public relations and reputation for the organisation
- Improved efficiency within the organisation
- Protect employees and others from harm
- Reduction in probability / size of uninsured or uninsurable losses
- Competitive Insurance Premiums (as insurers recognise the Board as being a "low risk")
- Maximise efficient use of available resources.

RISK MANAGEMENT POLICY DOCUMENT

In all types of undertaking, there is the potential for events and consequences that may either be opportunities for benefit or threats to success. Internal Drainage Boards are no different and risk management is increasingly recognised as being central to their strategic management. It is a process whereby Internal Drainage Boards methodically address the risks associated with what they do and the services which they provide. The focus of good risk management is to identify what can go wrong and take steps to avoid this or successfully manage the consequences.

Risk management is not just about financial management; it is about achieving the objectives of the organisation to deliver high quality public services.

The failure to manage risks effectively can be expensive in terms of litigation and reputation, the ability to achieve desired targets, and, eventually, the level of the drainage rates.

Internal Drainage Boards need to keep under review and, if need be, strengthen their own corporate governance arrangements, thereby improving their stewardship of public funds and providing positive and continuing assurance to ratepayers. The Board already looks at risk as part of their day to day activities but there is now a need to look at, adapt, improve where necessary and document existing processes.

~~The proposal to carry out future capital and maintenance works on the current Environment Agency pumping stations and main rivers within the catchment will introduce increased risks to the Board.~~

The Board's existing risk management plans and policies will be applied to the works programmes with a special emphasis on Policy No. 41, Public Sector Co-Operation Agreement Policy "The signed agreement must be returned and orders provided prior to the commencement of any works".

Members are ultimately responsible for risk management because risks threaten the achievement of policy objectives. As a minimum, the members should, at least once each year:

- a) take steps to identify and update key risks facing the Board;
- b) evaluate the potential consequences to the Board if an event identified as a risk takes place; and
- c) decide upon appropriate measures to avoid, reduce or control the risk or its consequences.

This Risk Management Policy document is designed to be a living document which will be continually updated when new risks are identified or when existing risks change.

The assessment of potential impact will be classified as high, medium or low. At the same time it will assess how likely a risk is to occur and this will enable the Board to decide which risks it should pay most attention to when considering what measures to take to manage the risks.

After identifying and evaluating risks the responsible officer will need to decide upon appropriate measures to take in order to avoid, reduce or control the risks or their consequence.

RISK ANALYSIS

1. TO PROVIDE AND MAINTAIN STANDARDS OF NEEDS BASED SUSTAINABLE FLOOD PROTECTION

1.1 Risk of Being Unable to Prevent Flooding to Property or Land

The Board's main objective is to provide satisfactory water level management within the Board's area.

Flooding could occur in the following ways:

- From failure of coastal defences which are maintained by EA
- From EA Watercourses
- From IDB watercourses
- From riparian watercourses
- From sewers maintained by other authorities
- From surface water

(a) Coastal flooding from failure or overtopping of defences

Consequence: Land and Properties could be subjected to flooding (EA Risk) and IDB Pumping Stations could be required to deal with substantial additional flows

How risk is managed: Board works with lead local flood authority, Environment Agency and the Wash Frontage Group.

Future Work: Lobbying of government representative

| Potential Impact of Risk | Potential likelihood of Risk | Risk Level |
|--------------------------|------------------------------|------------|
| HIGH | Low | 3 |

(b) Fluvial flooding from failure or overtopping of defences

Consequence: Land and Properties could be subjected to flooding and IDB Pumping Stations could be required to deal with Substantial additional flows

How risk is managed: Board works with lead local flood authority
Pumping Stations Additional Resilience
Partnership working with EA including PSCA
Agreement with EA to switch off selected pumps if levels reach 2.7m ODN at Black Hole Drove PS

Future Work: Waiting for the EA Management Plan to be published on the operation of the sluice and nav lock at Black Sluice Pumping Station.

| Potential Impact of Risk | Potential likelihood of Risk | Risk Level |
|--------------------------|------------------------------|------------|
| HIGH | MEDIUM | 6 |

(c) Flooding from failure of IDB pumping stations or excess rainfall

Consequence: Land and Properties could be subjected to flooding and IDB Pumping Stations could be required to deal with Substantial additional flows

How risk is managed: Board works with lead local flood authority
Comprehensive programme of maintenance works
PTO gear boxes and generator connections.

| Potential Impact of Risk | Potential likelihood of Risk | Risk Level |
|--------------------------|------------------------------|------------|
| HIGH | LOW | 3 |

(d) Flooding from Sewers or riparian watercourses

Consequence: Small areas of land and maybe some properties could be subjected to flooding

How risk is managed: Board works with lead local flood authority
The Board has permissive powers for the supervision of drainage in the Board's catchment and in the extended catchment on behalf of Lincolnshire County Council under PSCA.

| Potential Impact of Risk | Potential likelihood of Risk | Risk Level |
|--------------------------|------------------------------|------------|
| MEDIUM | LOW | 2 |

1.2 Risk of Loss of Electrical Supply

The Board relies on electrical power for all pumping stations. Loss of supply could be encountered for a number of reasons in the future.

Consequence: Pumping stations would fail to operate
Office and Depot would be unable to function
Telemetry system fails to operate

How risk is managed: Dual drive gearboxes installed at pumping stations to enable pumps to be operated by a tractor
Large pumping stations have generator connections but the Board would have to hire in generators which may be in short supply
UPS system fitted to telemetry computer, Main server and Phone System

| Potential Impact of Risk | Potential likelihood of Risk | Risk Level |
|--------------------------|------------------------------|------------|
| HIGH | LOW | 3 |

1.3 Risk of Pumps Failing to Operate

Consequence: High water levels and possible flooding
Extra expenditure on pumping station maintenance

How risk is managed: Pumping Engineer checks at regular intervals
 Refurbishment of plant is continuously programmed
 Continued investment planned for pumping stations

Further Work: In 2021 it was decided not to insure Pumping Stations Buildings or Plant as the cost was prohibitive and not considered value for money. This will be reviewed during 2022.

| Potential Impact of Risk | Potential likelihood of Risk | Risk Level |
|--------------------------|------------------------------|------------|
| HIGH | LOW | 3 |

1.4 Risk of Board Watercourses being Unable to Convey Water

Consequence: High water levels and possible flooding from over topping
 Extra expenditure on drain maintenance

How risk is managed: Asset conditions are shown on a database
 All watercourses are cleared of weed growth once each year
 All watercourses are desilted on a regular basis
 Board regularly check and clear out culverts

Further work: Continue to review asset conditions in asset database

| Potential Impact of Risk | Potential likelihood of Risk | Risk Level |
|--------------------------|------------------------------|------------|
| MEDIUM | LOW | 2 |

1.5 Risk of Operating Machinery to Maintain Watercourses

The Board operates excavators and tractor mounted machines to remove weed growth and silt from watercourses. There are risks in operating this machinery.

Risk: Hitting overhead electrical services
 Hitting underground electrical services
 Machines falling into watercourse
 Parts of machine hitting people or other vehicles

Consequence: Damage to Third parties
 Damage to plant & vehicles
 Injury to staff

How risk is managed: Machinery is regularly serviced
 Machinery is checked twice each year by a qualified engineer
 Health and Safety Policy, reported annually to the Board
 Health and Safety Consultant employed
 All drivers are suitably trained
 All drivers are provided with the required safety equipment
 All machinery is insured by the Board

| Potential Impact of Risk | Potential likelihood of Risk | Risk Level |
|--------------------------|------------------------------|------------|
| MEDIUM | LOW | 2 |

1.6 Risk of Claims from Third Parties for damage to property or injury

Risk: The Board could cause damage to property or injury due to their actions
 Hitting overhead/underground electrical services
 Machines falling into watercourses
 Damage to Third parties
 Damage to plant & vehicles

Consequence: Injury to staff
 Loss of income
 Extra work for staff

How risk is managed: The Board has adequate insurance
 The Board train staff to undertake works safely
 Risk assessments are carried out

| Potential Impact of Risk | Potential likelihood of Risk | Risk Level |
|--------------------------|------------------------------|------------|
| MEDIUM | LOW | 2 |

1.7 Risk of Third Parties damage to Board maintained assets

Risk: Damage to Board Maintained Assets
 Damage to Board Owned Assets

Consequence: Assets not performing as they are designed to.

How risk is managed: Managed Assets – Board Byelaws
 Owned Assets - Insurance

| Potential Impact of Risk | Potential likelihood of Risk | Risk Level |
|--------------------------|------------------------------|------------|
| MEDIUM | LOW | 2 |

1.8 Risk of Loss of Senior Staff

Consequence: Inability to operate efficiently

How risk is managed: Should staff from the Emergency response Team not be available during a prolonged event cover should be implemented as per the emergency response plan
 Hire in temporary staff from Agencies or other local Drainage Boards
 Formalised arrangements to share staff from other drainage boards

Further Work: Contingencies for Senior roles to be considered further.

| Potential Impact of Risk | Potential likelihood of Risk | Risk Level |
|--------------------------|------------------------------|------------|
| MEDIUM | HIGH | 6 |

1.9 Insufficient Finance to Carry Out Works

Consequence: Watercourses not maintained in satisfactory condition
Pumping Stations more at risk of failure
Increased risk of poor drainage and flooding
Significant unexpected costs to respond to incidents or extended periods of wet weather.

How risk is managed: Ten year budget to ensure adequate funding
The Board maintains reserves at a level sufficient to respond to incidents and extended periods of wet weather.

Ongoing continuous liaison with Precept paying Councils

| Potential Impact of Risk | Potential likelihood of Risk | Risk Level |
|--------------------------|------------------------------|------------|
| MEDIUM | LOW | 2 |

1.10 Reduction in Staff Performance

Consequence: Reduced standards of maintenance

How risk is managed: Ongoing continuous supervision, advice, training, line management motivation and appraisal.
Management systems

| Potential Impact of Risk | Potential likelihood of Risk | Risk Level |
|--------------------------|------------------------------|------------|
| MEDIUM | LOW | 2 |

1.11 Insufficient Staff Resources

Consequence: Reduced standards of maintenance
Reduced value for money

How risk is managed: Review by senior management
Reports to Executive Committee
Terms of Employment regularly reviewed to remain competitive

| Potential Impact of Risk | Potential likelihood of Risk | Risk Level |
|--------------------------|------------------------------|------------|
| MEDIUM | LOW | 2 |

2. **TO CONSERVE AND ENHANCE THE ENVIRONMENT WHEREVER PRACTICAL AND POSSIBLE TO ENSURE THERE IS NO NET LOSS OF BIODIVERSITY**

2.1 **Risk of Prosecution for not Adhering to Environmental Legislation**

The Board have responsibilities to promote nature conservation and the environment

Consequence: Prosecution for damage to habitat
Injury or death of fish, birds or mammals

How risk is managed: Board employs an environmental consultant for reports and advice
Workforce are trained in environmental matters
Working within the restraints of the Board's Biodiversity Action Plan
Environmental clean-up liability Insurance (£1m)
Environmental Impairment Liability Insurance

What is this type of insurance?

The Chubb Ignite Environmental Protect Policy protects a broad range of environmental risks arising out of the Insured's entire business operations, whether those operations are undertaken on their own premises or at third party locations.

The key policy covers include:

- Sudden & accidental and gradual Pollution Conditions
- Remediation Costs imposed by Regulators, including clean-up of the Insured's property or other land, water or restoration of biodiversity
- Third-Party Legal Liability for Bodily Injury, Property Damage and Trespass, Nuisance & Obstruction
- Liability arising under the EU Environmental Liability Directive and any associated EU member state law
- Loss mitigation costs, including emergency expenses incurred in responding to incident
- Losses arising from transportation of products or waste
- First-party business interruption
- Legal defence costs

This policy is a commercial insurance contract. Except as otherwise provided, it is a claim made policy meaning those sections of the policy cover claims first made during the policy period.

| Potential Impact of Risk | Potential likelihood of Risk | Risk Level |
|--------------------------|------------------------------|------------|
| MEDIUM | LOW | 2 |

2.2 **Non Delivery of Objectives**

Consequence: Biodiversity Action Plan not complied with

How risk is managed: Projects included in capital plan

| Potential Impact of Risk | Potential likelihood of Risk | Risk Level |
|--------------------------|------------------------------|------------|
| LOW | LOW | 1 |

3. TO PROVIDE A 24 HOUR/365 DAY EMERGENCY RESPONSE FOR THE COMMUNITY

3.1 Emergency Plan Inadequate or Not up to Date

Consequence: Difficulties in emergency situation

How risk is managed: Regular review of plan

| Potential Impact of Risk | Potential likelihood of Risk | Risk Level |
|--------------------------|------------------------------|------------|
| LOW | LOW | 1 |

3.2 Insufficient Resources (Staff and Equipment)

Consequence: Inability to provide adequate response

How risk is managed: Shared resources with neighbouring Boards
Use local farmer/landowner resources
Review resources available

| Potential Impact of Risk | Potential likelihood of Risk | Risk Level |
|--------------------------|------------------------------|------------|
| MEDIUM | LOW | 2 |

3.3 Risk of Critical Incident Loss of Office

Consequence: Risk of an incident preventing the use of anything at the offices

How risk is managed: Insurance for additional cost of working/business interruption (£100k over a 12 Months period)
Remote Backups to HBP servers kept for 365 days
Well-practiced procedures for working from home by all office based staff if required. Invested in technology to enable.

| Potential Impact of Risk | Potential likelihood of Risk | Risk Level |
|--------------------------|------------------------------|------------|
| HIGH | LOW | 3 |

4. TO PROVIDE A SAFE AND FULFILLING WORKING ENVIRONMENT FOR STAFF

4.1 Risk of Injury to Staff and Subsequent Claims and Losses

Consequence: Injury to staff
Claims for losses
Senior staff liable under Corporate Manslaughter Legislation

How risk is managed: Health and Safety Policy, reported annually to the Board
Health and Safety Consultant employed
Staff are trained for the duties that they are required to perform
Risk assessments are carried out for all activities
Employers Liability Insurance (£15m)
Personal Accident Insurance (£60k & £100pw)

| Potential Impact of Risk | Potential likelihood of Risk | Risk Level |
|--------------------------|------------------------------|------------|
| MEDIUM | LOW | 2 |

4.2 Risk of not complying with Health & Safety Legislation

If Health & Safety legislation is not complied with there is a risk of work being stopped and officers being prosecuted.

Consequence: Fines and serious delays in work programme

How risk is managed: A health and safety consultant is employed to advise on policy, monitor legislation and to check Health & Safety risk assessments

Board Health & Safety policy is developed under their guidance

Regular training of all staff

Insurance for Manslaughter Costs and Safety Legislation costs (£1m each)

| Potential Impact of Risk | Potential likelihood of Risk | Risk Level |
|--------------------------|------------------------------|------------|
| HIGH | LOW | 3 |

5. TO MAINTAIN FINANCIAL RECORDS THAT ARE CORRECT AND COMPLY WITH ALL RECOMMENDED ACCOUNTING PRACTICE

5.1 Risk of Loss of Cash

Very little cash collected at office

Consequence: Loss of income

How risk is managed: Money placed in safe and banked as soon as possible
Insurance (£500 out of safe overnight to £5,000 during business hours)
A maximum of £500 petty cash is held

| Potential Impact of Risk | Potential likelihood of Risk | Risk Level |
|--------------------------|------------------------------|------------|
| LOW | LOW | 1 |

5.2 Risk of Loss of Money invested in Building Societies & Banks & Managed Funds

Consequence: Loss of income

How risk is managed: Money is placed with known Building Societies and banks on the FCA Register

A maximum of £300,000 is invested in an individual organisation as per the Investment Policy

Maximum of £500,000 invested in a managed fund.

The Executive Committee of the Board reviews the investments on a regular basis

| Potential Impact of Risk | Potential likelihood of Risk | Risk Level |
|--------------------------|------------------------------|------------|
| MEDIUM | LOW | 2 |

5.3 Risk of Fraud by Senior Officers

Consequence: Loss of money

How risk is managed: Two Officers always have to sign/**approve** each mandate for a transaction
All purchase ledger transactions are reviewed by the Board
The Board has adequate insurance

| Potential Impact of Risk | Potential likelihood of Risk | Risk Level |
|--------------------------|------------------------------|------------|
| MEDIUM | LOW | 2 |

5.4 Risk of Inadequacy of Internal Checks

Consequence: Risk of incorrect payments being made

How risk is managed: All items resulting in payments being made by the Board are checked before being processed
All Payments made through the Board's Bank Accounts are authorised by two authorised signatories as per the Financial Regulations
Additional independent checks carried out with supplier to avoid "Mandate fraud"

| Potential Impact of Risk | Potential likelihood of Risk | Risk Level |
|--------------------------|------------------------------|------------|
| MEDIUM | LOW | 2 |

5.5 Fraudulent use of Credit Cards

Consequence: Loss of money

How risk is managed: The Board has insurance up to £1,000 per card (Card limits £5k, £5k & £2,500)
Card expenditure is reconciled monthly and certified by both CEO & FM

| Potential Impact of Risk | Potential likelihood of Risk | Risk Level |
|--------------------------|------------------------------|------------|
| LOW | MEDIUM | 2 |

6. TO ENSURE THAT ALL ACTIONS TAKEN BY THE BOARD COMPLY WITH ALL CURRENT UK AND EU LEGISLATION

6.1 Risks to Board Members

There are 21 Board Members who make decisions on the operation of the Board

Risk: Board Members make decisions that involve the Board in extra expense

Consequence: Liability of Board Members

How risk is managed: Insurance (£3m Legal Liability Cover)
Qualified and experienced staff advise the Board

| Potential Impact of Risk | Potential likelihood of Risk | Risk Level |
|--------------------------|------------------------------|------------|
| LOW | LOW | 1 |

6.2 Risk of not complying with all Employment Regulations and Laws

There is a risk that the Board may not comply with all regulations and laws.

Consequence: Claims against the Board

How risk is managed: Insurance (£1m Employment Practices Cover)
Advice from consultants and solicitors and the industry
Finance Manager has regular training in employment law

Further Work: HR Administrator is undertaking additional qualifications to become an HR Advisor.

| Potential Impact of Risk | Potential likelihood of Risk | Risk Level |
|--------------------------|------------------------------|------------|
| MEDIUM | LOW | 2 |

7. A COST EFFICIENT IDB THAT PROVIDES VALUE FOR MONEY SERVICE

7.1 Risk of Collecting insufficient Income to Fund Expenditure

Consequence: Inability to pay staff and creditors
Inability to maintain drains and pumping stations in a satisfactory condition

How risk is managed: Monthly finance reports sent to Members of Executive Committee
Reports to Board Meetings
Cash flow forecasting by Finance Manager
Comprehensive Annual Budgets and ten year estimates produced
Ongoing continuous liaison with Precept paying Councils

| Potential Impact of Risk | Potential likelihood of Risk | Risk Level |
|--------------------------|------------------------------|------------|
| LOW | LOW | 1 |

7.2 IDB abolished or taken over

Consequence: Loss of direction from local members

How risk is managed: Association of Drainage Authorities lobbies on behalf of IDB's
Regular dialogue with local MP's

| Potential Impact of Risk | Potential likelihood of Risk | Risk Level |
|--------------------------|------------------------------|------------|
| LOW | LOW | 1 |

8. INFORMATION TECHNOLOGY & COMMUNICATIONS

8.1 Risk of Loss of Telemetry

| | |
|----------------------|---|
| Consequence: | If the telemetry fails then it will be more difficult to manage the pumping stations |
| How risk is managed: | Continual review of hardware and software Back up computers Workmen already assigned to pumping stations can be sent to check on conditions High Capacity UPS (Battery Backup) in place in case of power cut |
| Further Work: | Continue to maintain trained staff to monitor telemetry Work ongoing to upgrade the Telemetry Systems including the ability for remote operation. |

| Potential Impact of Risk | Potential likelihood of Risk | Risk Level |
|--------------------------|------------------------------|------------|
| MEDIUM | LOW | 2 |

8.2 Risk of Loss of Telephone Communications

| | |
|----------------------|---|
| Consequence: | Inability to communicate decisions |
| How risk is managed: | All staff have mobile telephones 14 VOIP phones (All with soft phones on computers and mobiles) 2 Analog lines on site UPS (Battery Backup) on Communications Cabinet 4G Assure on both Broadband lines if landlines fail |

| Potential Impact of Risk | Potential likelihood of Risk | Risk Level |
|--------------------------|------------------------------|------------|
| LOW | LOW | 1 |

8.3 Risk of Loss of Internet Connections

| | |
|----------------------|---|
| Consequence: | Unable to remotely connect to office and Telemetry resulting in Employee having to be on site in an event Unable to make bank payments Unable to access information on internet |
| How risk is managed: | Two Fibre Broadband internet lines into office 4G Assure on both Broadband lines if landlines fail Mobile Wifi Broadband contract maintained |

| Potential Impact of Risk | Potential likelihood of Risk | Risk Level |
|--------------------------|------------------------------|------------|
| MEDIUM | LOW | 2 |

8.4 Risk of Network Failure

Consequence: All computers and information inaccessible

How risk is managed: Proactive IT Maintenance Contract with external consultants including disaster recovery
4 hour response for server or Network failure
Staff with limited training and remote support

| Potential Impact of Risk | Potential likelihood of Risk | Risk Level |
|--------------------------|------------------------------|------------|
| HIGH | LOW | 3 |

8.5 Risk of Breach in Cyber Security

Consequence: All computers and information inaccessible
Risk of Data Protection Breach
Security of Information (Keylogger)

How risk is managed: Proactive IT Maintenance Contract with external consultants
4 hour response for server or Network failure
Staff with limited training and remote support
Staff Training (All staff have completed classroom and online training provided by our IT consultants and Sophos as a minimum)
Unified Threat Management system installed and subscription maintained
All information taken off site digitally is encrypted and password protected
Remote Backups to HBP servers kept for 365 days.
Monthly backups taken and removed from site.
Introduction of Electronic Information and Communication Systems Policy (was part of the 'White Book' previously)

Further Work: Given the increased risk recently given the conflict in Eastern Europe the Board will be adopting a Dual Authentication system in 2022/23 for any access to the Board's Network.

| Potential Impact of Risk | Potential likelihood of Risk | Risk Level |
|--------------------------|------------------------------|------------|
| MEDIUM | LOW | 2 |

8.6 Risk of Network Security Breach

Consequence: Unauthorised access to the Network and information stored on the network

How risk is managed: Unified Threat Management installed and subscription maintained

Further Work: Given the increased risk recently given the conflict in Eastern Europe the Board will be adopting a Dual Authentication system in 2022/23 for any access to the Board's Network.

| Potential Impact of Risk | Potential likelihood of Risk | Risk Level |
|--------------------------|------------------------------|------------|
| MEDIUM | LOW | 2 |

8.7 Risk of Virus being introduced to Network

Consequence: Malicious damage to hardware and information by various types of virus

How risk is managed: Sophos Antivirus installed on all servers, desktop computers and laptops and managed centrally
Hard Firewall installed to prevent unauthorised person introducing virus
Emails filtered off site by Message Defence and Office 365 to reduce likelihood of malicious attachments

| Potential Impact of Risk | Potential likelihood of Risk | Risk Level |
|--------------------------|------------------------------|------------|
| MEDIUM | LOW | 2 |

8.8 Risk of Loss of Accounting Records

All of the Board's records are retained on the main server in the communications room

Consequence: Inability to pay staff
Inability to pay creditors
Difficulty in finalising accounts

How risk is managed: Insurance for Business interruption £100k for up to 12 months
Computer systems are regularly reviewed by trained staff and external IT consultants
Volume Shadow software copies back up every six hours
Remote Backups to HBP servers kept for 365 days

| Potential Impact of Risk | Potential likelihood of Risk | Risk Level |
|--------------------------|------------------------------|------------|
| MEDIUM | LOW | 2 |

8.9 Risk of Loss of Rating Records

All of the Board's records are retained on the main server in the communications room

Consequence: Inability to check who has paid rates
Loss of income
Loss of records of occupiers of land

How risk is managed: Insurance for Business interruption £100k for up to 12 months
Volume Shadow software copies back up every six hours
Computer systems are regularly reviewed by trained staff and by external IT consultants
Remote Backups to HBP servers kept for 365 days

| Potential Impact of Risk | Potential likelihood of Risk | Risk Level |
|--------------------------|------------------------------|------------|
| MEDIUM | LOW | 2 |

Black Sluice Internal Drainage Board

Policy No: 3

Financial Regulations Policy

Review Dates:

| | |
|----------------|--------------------------------|
| Original Issue | 16 th January 2013 |
| Board Approved | 23 rd November 2021 |

1. INTRODUCTION

- 1.1 The Accounts and Audit Regulations 2015 and the financial provisions of the Land Drainage Act 1991, place a responsibility on Drainage Boards to ensure that the financial management of Boards is adequate and effective.
- 1.2 Financial Regulations set out the framework of the rules for the proper financial administration of the Board and the responsibility of those charged with carrying out duties with financial implications.

2. RESPONSIBILITY FOR FINANCIAL CONTROL

- 2.1 The Finance Manager is appointed by the Board as the Responsible Financial Officer as required by the Local Government Act 1972, Section 151.
- 2.2 The Finance Manager shall be responsible to the Board for overall financial control of the Board's financial affairs and the continuous provision of financial management information.
- 2.3 The Finance Manager shall be responsible for maintaining the integrity of the accounting, financial administration and financial control systems of the Board.

3. ANNUAL ESTIMATES AND BUDGETS

- 3.1 The Chief Executive and the Finance Manager shall, each financial year, prepare estimates of income and expenditure for the ensuing financial year, using the best information available. Such estimates will be presented to the Executive Committee in January to allow recommendations to be put to the Board before 15th February on the level of the penny rate and council special levies.
- 3.2 The Chief Executive and the Finance Manager shall also each year produce a ten year projection to estimate levels of balances, so that the penny rate can be set at appropriate levels.
- 3.3 The Board meeting in February will set and Seal the Rate for the ensuing financial year.
- 3.4 The Board shall be kept informed by the Finance Manager of the overall financial position of the Boards finances through monthly management accounts, quarterly forecasts and other reports as necessary.

4. PAYMENTS OF ACCOUNTS / ORDERS

- 4.1 All requests for goods and services shall be issued on official order forms authorised as set down in the procurement policy.
- 4.2 All invoices, claims and accounts shall be authorised by the Finance Manager before payment ensuring that the payment is legal and within the power of the drainage board.
- 4.3 Payments will be made twice each month, by faster payment, processed by the second and last Friday in each period.
- 4.4 Direct Debit payment may be set up for regular monthly payments, either fixed or variable
- 4.5 The Finance Manager shall prepare a monthly schedule of payments that have been made.
- 4.6 All Schedules of payments are to be reported to the next available Board meeting.

5. INCOME

- 5.1 Procedures for the collection of all income due to the Board shall be under the control of the Finance Manager.
 - a) Invoices are to be raised promptly.
 - b) Statements to be sent on a monthly basis following the month the invoice was sent. (Copy invoices also to be sent if deemed required).
 - c) Any debtors outstanding over three months are to be reported to the Executive Committee.
- 5.2 Payment received on behalf of the Board by cheque will be paid into the Board's bank account on a regular basis and at least within a week. Payments received in cash may be transferred to the petty cash float if required otherwise paid into the Board's bank account without delay. Payments may also be taken by debit or credit card, in person, by phone or on the Board's website or paid directly into the Board's bank account by the Debtor.
- 5.3 All payments received by which ever method shall be recorded in the collection and deposit book.
- 5.4 The Finance Manager shall have responsibility to ensure that all monies received are correctly recorded in the Board's accounting records and the correct amount of VAT is added to income accounts where applicable.
- 5.5 The Finance Manager shall keep the Board regularly informed on the level of drainage rates collected by inclusion of a report in the monthly reports sent to the Executive Committee and at each Board meeting.
- 5.6 An official receipt showing date of receipt, amount received, type of remittance and reason for payment will be issued for all cash payments and for cheque payments on request.

- 5.7 Keys to the safe and cash boxes shall only be available to designated officers. Any lost keys must be immediately reported to the Chief Executive and Finance Manager.

6. INSURANCE

- 6.1 The Finance Manager, in consultation with responsible Officers initiates all appropriate insurance cover and negotiates all claims in consultation with relevant Officers.
- 6.2 All policies and covers are to be reviewed on an annual basis.
- 6.3 The Finance Manager shall inform the Insurer in a manner and at intervals requested by the Insurer, of all asset changes and cover required.
- 6.4 Officers shall promptly notify the Finance Manager of any loss, liability or damage or any event likely to lead to a claim on any Board policy.

7. STOCK AND ASSETS

- 7.1 The Finance Manager shall receive a weekly stock list from the Operations Manager detailing issues, receipts and balances of stock items.
- 7.2 The Finance Manager will arrange a physical stock take at least twice a year with one coinciding with the financial year end on the 31st March.
- 7.3 The Operations Manager shall ensure proper and safe custody of all stock.
- 7.4 The Finance Manager shall keep an asset register. This shall record all assets above £5,000 in value. The Finance Manager will carry out at least an annual physical check of assets.
- 7.5 Obsolete Equipment will, on the agreement of the Finance Manager and Chief Executive, be offered to the primary user at the best trade in rate achievable plus one pound and then to other staff via sealed bid. If not purchased by staff then, if appropriate and suitable, it can be traded in or sold by any other means for the benefit of the Board.

8. PAYMENT TO EMPLOYEES

- 8.1 The Finance Manager shall keep a record of all employees to show details of the appointment, grade and payments in respect of each employee of the Board.
- 8.2 The Finance Manager shall be responsible for the payment of all, salaries, wages and other emoluments to all employees.
- 8.3 The Finance Manager shall be responsible for keeping and maintaining all records for the proper administration of PAYE, NI and Superannuation.
- 8.4 All authorised officers shall notify the Chief Executive and Finance Manager immediately of all matters affecting payments including resignations, suspensions, absences from duty and changes in remuneration.

- 8.5 Variations to the salary of the Chief Executive or Finance Manager shall be authorised by the Executive Committee and Chairman of the Board.
- 8.6 Any discretionary payments to employee's over the Overtime limit will be authorised by the Chairman of the Board.

9. TREASURY MANAGEMENT / BANKING ARRANGEMENTS

- 9.1 The Finance Manager shall include in the monthly management accounts details on all investments which will be distributed to the Executive Committee.
- 9.2 The Board has a limit of funds that may be deposited, in a fixed term investment, with any institution which is £300,000.
- 9.3 The Board only places deposits with financial institutions which are regulated by the Financial Conduct Authority.
- 9.4 Bank transactions and instructions must be authorised by two approved officers.
- 9.5 In relation to 9.4 above, the approved officers are: Chief Executive, Finance Manager, Finance Supervisor and Operations Manager.
- 9.6 The Chief Executive and Finance Manager may hold a Business Chargecard, with a monthly limit of £5,000 for payment of expenses and Internet orders. The Operations Manager may hold a business Chargecard, with a monthly limit of £2,500. Statements are to be certified by the Finance Manager every month. Chief Executive to certify the Finance Manager's statement. It is the bearers responsibility to ensure the cards are kept safe and only used in accordance with the Board's Procurement Policy. Under no circumstances are the cards to be used to withdraw cash.
- 9.7 Small payments may be made by petty cash under the control of the Finance Supervisor. All petty cash claims are to be recorded on a voucher supported by a receipt and authorised by the Finance Manager or Chief Executive. The maximum amount of petty cash that may be held is £500. The Finance Manager is to certify the analysis every month.
- 9.8 Bank accounts must be in the name of Black Sluice IDB.

10. RESERVES

- 10.1 General Reserve - When producing budgets and estimates the long term aim of the Board is;
- a) to **maintain** the Board's general reserves **above** the target of **30%** of annual expenditure **(agreed by the Board on 23 November 2021)**;
 - b) to achieve a balanced budget in the long term reporting period.

11. AUDIT AND ACCOUNTS

- 11.1 The Finance Manager shall arrange for an internal audit of the accounting, financial management and other operations of the Board. This will be undertaken by a suitably qualified and experienced internal auditor and be undertaken in accordance with the Governance & Accountability for Smaller Authorities in England code of audit practice.
- 11.2 The Internal Auditor shall produce an annual report to the Executive Committee and the Audit & Risk Committee that assures them that the Board has a sound system of internal control which;
- 11.2.1 Facilitates the effective exercise of its function and the achievement of its aims and objectives
- 11.2.2 Ensures that the financial and operation management of the authority is effective and
- 11.2.3 Includes effective arrangements for the management of risk.
- 11.3 Any qualified or adverse internal or external audit reports or opinions will be reported to the next available Board meeting.
- 11.4 The Annual Financial Statements shall be approved by the Board before the 30th June each year.

12. IRREGULARITIES / FRAUD

- 12.1 In any case where irregularity is suspected in connection with financial or accounting transactions, it shall be the duty of the Finance Manager to inform the Chief Executive, Chairman of the Board, and the Board's Auditor without delay.

13. ADDENDUM

From 12 May 2021, all duties and responsibilities included in this policy of the Chief Executive Officer are delegated to the Operations Manager until further notice.

Black Sluice Internal Drainage Board

Policy No: 10 Delegation of Authority Policy

Review Dates:

| | |
|----------------|--|
| Reviewed | Audit & Risk Committee 12 th April 2022 |
| Board Approved | 23 rd November 2021 |

DELEGATION OF AUTHORITY TO COMMITTEES

Executive Committee

1. Approve salary levels for members of staff.
2. Recruitment of Senior Officers.
3. Set levels of rents for Board's property and land.
4. Approve awards of large contracts following tender or quotation submission.
5. Approve orders for plant expenditure in excess of £10,000 within annual budget estimate.
6. Approve any changes to the investment portfolio of the Bourne Fen Farm Account.
7. Any formal consent which requires determination before the next Board Meeting which officers cannot approve.
8. Approve any item of expenditure up to a value of **£50,000**.

Minutes of all actions taken by the Executive Committee should be presented to the following meeting of the Board

Works Committees

1. Any formal consent which requires determination before the next Board Meeting which officers cannot approve.
2. Approve any individual works or scheme up to a value of £25,000.

Minutes of all actions taken by the Works Committees should be presented to the following meeting of the Board.

Structures Committee

1. Determine applications for the renewal of Bridges and Culverts and the level of any contribution required from the ratepayer

Minutes of all actions taken by the Bridges & Culverts Committee should be presented to the following meeting of the Board.

Environment Committee

1. Approve expenditure of the Environmental budgets to the level set in the annual budgets.

Minutes of all actions taken by the Environment Committee should be presented to the following meeting of the Board.

Audit & Risk Committee

1. To investigate any activity within its responsibilities
2. To seek any information that it requires from any Officer or employee of the Board and all employees are directed to cooperate with any request made by the Committee
3. To obtain outside legal or independent professional advice, and secure the attendance of outsiders with relevant experience and expertise if it consider this necessary

Minutes of all actions taken by the Audit & Risk Committee should be presented to the following meeting of the Board.

Nominations Committee

1. Prepare nominations for approval of the Board in the Board meeting following an election and any vacancies mid-term.

Minutes of all actions taken by the Nominations Committee should be presented to the following meeting of the Board.

DELEGATION OF AUTHORITY TO BOARD MEMBERS AND OFFICERS

Chairperson of the Board

1. Sign agreements on behalf of the Board.
2. Negotiate purchases and sales on behalf of the Board.
3. Approve expenditure and arrangements for inspections, meetings, visits and other similar items.
4. Setting the agenda, type and tone of the Board discussions and chairing Board meetings, to promote effective decision making and constructive debate;
5. Providing leadership to the Board;
6. Taking responsibility for the Board's composition and development;
7. Ensuring proper information is made available to the Board;
8. Planning and conducting Board meetings effectively;
9. Getting all Board members involved in the Board's work;
10. Promoting effective relationships and open communication, both inside and outside the Boardroom, between the non-executive Board members and the Executive Committee;
11. Overseeing the induction and development of Board members;
12. Ensuring the Board focuses on its key tasks;
13. Engaging the Board in assessing and improving its performance;
14. Ensuring effective implementation of Board decisions;
15. Establishing a close relationship of trust with the Chief Executive and Finance Manager, providing support and advice, while respecting executive responsibility;
16. Representing the Board and presenting the Board's aims and policies to the outside world;
17. Understanding the views of ratepayers, contributing councils and key stakeholders and ensuring that effective lines of communication exist with the board;
18. Ensuring that the Board engages effectively with the community they represent;
19. Ensuring Board compliance with legislative and Governance requirements;
20. Reviewing value for money and setting benchmark targets.
21. **Approve discretionary payments to employees over the overtime limit**

Chair **People** of Works Committees

1. Approve minor works.
2. Approve consents for relaxing Bye-Laws:
 - Relaxation to 4.5 metres from the centre line when a watercourse is piped.
 - Relaxation to 6.0 metres if a clear strip of land is left clear adjacent to the watercourse for the sole use of the Board.
 - Relaxation to allow bushes to be planted 4.5 metres and trees 6.0 metres from the brink of a small or medium sized drain.

Chief Executive

1. Day to day operation of the Board.
2. Recruitment of staff and workforce.
3. Approve expenditure up to a value of £10,000 on maintenance of plant and items which are included in annual estimates and regular budgeted expenditure (e.g. Electricity) in excess of £10,000.
4. Sign Board cheques and instructions to the bank with the Finance Manager, with the Operations Manager and/or the Finance Supervisor substituting if required.
5. Sign agreements and consents on behalf of the Board as set out in the Board's policies.
6. Delivering the operational performance of the IDB, as dictated by the Board's overall strategy;
7. Formulating and successfully implementing Board policy;
8. Developing strategic operating plans that reflect the longer term corporate objectives and priorities established by the Board;
9. Maintaining an ongoing dialogue with the Chair**person** of the Board;
10. Ensuring that the operating objectives and standards of performance are not only understood but owned by the management and other employees;
11. Providing leadership to the management and employees;
12. Assuming full accountability to the Board for all IDB operations;
13. Building and maintaining an effective executive management;
14. Deriving and delivering improved value for money.
15. Closely monitoring the operating and financial results against plans and budgets;
16. Taking remedial action where necessary and informing the Board of significant changes;
17. Representing the IDB at meetings with major ratepayers contributing councils, professional associations and key stakeholders;
18. Advising the Board on changes in legislation or regulations that affect the operation of the Board;
19. Arranging for the review and audit of the IDB processes and procedures.

Finance Manager

1. Responsible Financial Officer. **Section 151 of the Local Government Act 1972.**
2. **Board's Data Protection Officer**
3. Approve the write-off of Drainage Rates up to a value of £250.
4. Approve the investment of Board funds in accordance with the Board's Financial Regulations.
5. Approve expenditure up to a value of £10,000 on maintenance of plant and items which are included in annual estimates and regular budgeted expenditure (e.g. Electricity) in excess of £10,000.
6. Sign Board cheques and instructions to the bank with the Chief Executive, with the Operations Manager and/or the Finance Supervisor substituting if required.

7. Ensuring that adequate operational planning and financial control systems are in place;
8. Closely monitoring the operating and financial results against plans and budgets;
9. Taking remedial action where necessary and informing the Board of significant changes;
10. Representing the IDB at meetings with major ratepayers contributing councils, professional associations and key stakeholders;
11. Advising the Board on changes in legislation or regulations that affect the operation of the Board;
12. Arranging for the review and audit of the IDB processes and procedures.
13. Sign agreements on behalf of the Board as set out in the Boards policies.
14. Deputise for the Chief Executive.

ADDENDUM

From 12 May 2021, all duties and responsibilities, relating to finance at points 3,4, and 5, but not consenting and enforcement, of the Chief Executive Officer included in this policy are delegated to the Operations Manager until further notice.

BLACK SLUICE INTERNAL DRAINAGE BOARD

Policy No 17

MEMBERS CODE OF CONDUCT

| | |
|----------------|---|
| Review | Audit & Risk Committee on 12 th April 2022 |
| Board Approved | 14 th June 2017 |
| Reviewed | Within 5 years |

Part 1

General Provisions

1. INTRODUCTION

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

2. Scope

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

3. Key Principles of Public Life

The general principles governing your conduct are set out below:

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

2. **Honesty and Integrity**
Members should not place themselves in situations where their honesty and integrity may be questioned, should not behave improperly and should on all occasions avoid the appearance of such behaviour.
3. **Objectivity**
Members should make decisions on merit, including when making appointments, awarding contracts, or recommending individuals for rewards or benefits.
4. **Accountability**
Members should be accountable to the public for their actions and the manner in which they carry out their responsibilities, and should co-operate fully and honestly with any scrutiny appropriate to their particular office.
5. **Openness**
Members should be as open as possible about their actions and those of their Internal Drainage Board, and should be prepared to give reasons for those actions.
6. **Personal Judgement**
Members may take account of the views of others, including their political groups, but should reach their own conclusions on the issues before them and act in accordance with those conclusions.
7. **Respect for Others**
Members should promote equality by not discriminating unlawfully against any person, and by treating people with respect, regardless of their race (including colour, nationality, ethnic or national origin), age, sex, gender reassignment, marriage & civil partnership, pregnancy & maternity, religion or belief, sexual orientation or disability. They should respect the impartiality and integrity of the Internal Drainage Board's statutory officers, and its other employees.
8. **Duty to Uphold the Law**
Members should uphold the law and, on all occasions, act in accordance with the trust that the public is entitled to place in them.
9. **Stewardship**
Members should do whatever they are able to do to ensure that their authorities use their resources prudently and in accordance with the law.
10. **Leadership**
Members should promote and support these principles by leadership, and by example, and should act in a way that secures or preserves public confidence.

4. General obligations

1. You must treat others with respect.
2. You must not:
 - (a) do anything which may cause your Internal Drainage Board to breach any of the equality enactments (as defined in section 33 of the Equality Act 2006(1));
 - (b) bully any person;
 - (c) intimidate or attempt to intimidate any person who is or is likely to be:
 - (i) a complainant,
 - (ii) a witness, or
 - (iii) involved in the administration of any investigation or proceedings, in relation to an allegation that a member (including yourself) has failed to comply with his or her Internal Drainage Board's code of conduct; or
 - (d) do anything which compromises or is likely to compromise the impartiality of those who work for, or on behalf of, your Internal Drainage Board.
 - (e) Ask or encourage members or employees of your Internal Drainage Board to act in any way which would conflict with their own Code of Conduct.
3. You must not:
 - (a) disclose information given to you in confidence by anyone, or information acquired by you which you believe, or ought reasonably to be aware, is of a confidential nature, except where:
 - (i) you have the consent of a person authorised to give it;
 - (ii) you are required by law to do so;

- (iii) the disclosure is made to a third party for the purpose of obtaining professional advice provided that the third party agrees not to disclose the information to any other person; or
 - (iv) the disclosure is:
 - reasonable and in the public interest; and
 - made in good faith and in compliance with the reasonable requirements of the Internal Drainage Board; or
 - (b) prevent another person from gaining access to information to which that person is entitled by law.
4. You must not conduct yourself in a manner which could reasonably be regarded as bringing your office or Internal Drainage Board into disrepute.
 5. You may engage in political activity but should, at all times, remain conscious of your responsibilities as an Internal Drainage Board Member and exercise proper discretion.
 6. You:
 - (a) must not use or attempt to use your position as a member improperly to confer on or secure for yourself or any other person, an advantage or disadvantage; and
 - (b) must, when using or authorising the use by others of the resources of your Internal Drainage Board:
 - (i) act in accordance with your Internal Drainage Board's reasonable requirements; and
 - (ii) ensure that such resources are not used improperly for political purposes (including party political purposes).

5. Use of Public Funds

1. You have a duty to ensure the safeguarding of public funds and the proper custody of assets which have been publicly funded.
2. You must carry out your fiduciary obligations responsibly – that is, take appropriate measures to ensure that the body uses resources efficiently, economically and effectively, avoiding waste and extravagance.
3. **Allowances**
You must comply with the rules set by the Internal Drainage Board regarding remuneration, allowances and expenses. It is your responsibility to ensure compliance with all relevant HM Revenue and Customs requirements concerning payments, including expenses.
4. **Gifts & Hospitality**
 - (a) You must not accept any gifts or hospitality which might, or might reasonably appear to, compromise your personal judgement or integrity or place you under an improper obligation.
 - (b) You must never canvass or seek gifts or hospitality.
 - (c) You must comply with the rules set by the board on the acceptance of gifts and hospitality. You should inform the Chief Executive of any offer of gifts or hospitality and ensure that, where a gift or hospitality is accepted, this is recorded in the register in line the the rules set by the Board.
 - (d) You are responsible for your decisions on the acceptance of gifts or hospitality and for ensuring that any gifts or hospitality accepted can stand up to public scrutiny and do not bring the public body into disrepute.
5. **Responsibilities**
 - (a) You should play a full and active role in the work of the Internal Drainage Board. You should fulfil your duties and responsibilities responsibly and, at all times, act in good faith and in the best interests of the Board.
 - (b) You should deal with the public and their affairs fairly, efficiently, promptly, effectively and sensitively, to the best of your ability. You must not act in a way that unjustifiably favours or discriminates against particular individuals or interests.
 - (c) You must comply with any statutory or administrative requirements relating to your post.
 - (d) You should respect the principle of collective decision making and corporate responsibility. This means that, once the Board has made a decision, you should support that decision.

- (e) You must not use, or attempt to use, the opportunity of public service to promote your personal interests or those of any connected person, firm, business or other organisation.
- (f) You should act in the interest of the board as a whole and not as a representative or delegate of the body by whom you are appointed. You must not use your position as a Board member except for the benefit of the Board.
- (g) As a Board Member you have duties and responsibilities analogous to those of directors of companies, who owe a fiduciary duty to the company and must exercise independent judgement.
- (h) If a bare majority of the Board, with due cause, consider that you have not acted within this Code of Conduct for Members you should consider resigning as a Member of the Board forthwith.

Part 2

Interests

6. Personal interests

1. You must ensure that no conflict arises, or could reasonably be perceived to arise, between your public duties and your personal interests – financial or otherwise.
2. You must comply with the rules of the Board on handling conflicts of interests set out in paragraphs 10 & 11.
3. You must remove yourself from the discussion or determination of matters in which you have a financial interest. In matters in which you have a non financial interest, you should not participate in the discussion or determination of a matter where the interest might suggest a danger of bias.
4. When considering what non financial interests should be declared, you should ask yourself whether a member of the public, acting reasonably, would consider that the interest in question might influence your words, actions or decisions.
5. It is your responsibility to ensure that you are familiar with the Boards rules on handling conflicts of interests, that you comply with these rules and that your entry in the Boards register of members interests is accurate and up to date.
6. You have a personal interest in any business of your Internal Drainage Board where either:
 - (a) it relates to or is likely to affect;
 - (i) anybody of which you are a member or in a position of general control or management and to which you are appointed or nominated by your Internal Drainage Board;
 - (ii) anybody:
 - exercising functions of a public nature;
 - directed to charitable purposes; or
 - one of whose principal purposes includes the influence of public opinion or policy (including any political party or trade union),
 of which you are a member or in a position of general control or management;
 - (iii) any employment or business carried on by you;
 - (iv) any person or body who employs or has appointed you;
 - (v) any person or body, other than a relevant Internal Drainage Board, who has made a payment to you in respect of your election or any expenses incurred by you in carrying out your duties;
 - (vi) any person or body who has a place of business or land in your Internal Drainage Board's area, and in whom you have a beneficial interest in a class of securities of that person or body that exceeds the nominal value of £25,000 or one hundredth of the total issued share capital (whichever is the lower);
 - (vii) any contract for goods, services or works made between your Internal Drainage Board and you or a firm in which you are a partner, a company of which you are a remunerated director, or a person or body of the description specified in paragraph (vi);
 - (viii) the interests of any person from whom you have received a gift or hospitality with an estimated value of at least £25;

- (ix) any land in your Internal Drainage Board's area in which you have a beneficial interest;
 - (x) any land where the landlord is your Internal Drainage Board and you are, or a firm in which you are a partner, a company of which you are a remunerated director, or a person or body of the description specified in paragraph (vi) is, the tenant;
 - (xi) any land in the Internal Drainage Board's area for which you have a licence (alone or jointly with others) to occupy for 28 days or longer; or
- (b) a decision in relation to that business might reasonably be regarded as affecting your well-being or financial position or the well-being or financial position of a relevant person to a greater extent than the majority of:
- (i) other council tax payers, ratepayers or inhabitants of the electoral division affected by the decision;
7. In sub-paragraph 6 (6b), a relevant person is
- (a) a member of your family or any person with whom you have a close association; or
 - (b) any person or body who employs or has appointed such persons, any firm in which they are a partner, or any company of which they are directors;
 - (c) any person or body in whom such persons have a beneficial interest in a class of securities exceeding the nominal value of £25,000; or
 - (d) any body of a type described in sub-paragraph 6(6a)(i) or (ii) above.

7. Disclosure of personal interests

1. Subject to paragraph (6) Personal Interests above, where you have a personal interest in any business of your Internal Drainage Board and you attend a meeting of your Internal Drainage Board at which the business is considered, you must disclose to that meeting the existence and nature of that interest at the commencement of that consideration, or when the interest becomes apparent.
2. Where you have a personal interest in any business of your Internal Drainage Board which relates to or is likely to affect a person described in paragraph 6(6a)(i) or 6(6a)(ii), you need only disclose to the meeting the existence and nature of that interest when you address the meeting on that business.
3. Where you have a personal interest in any business of the Internal Drainage Board of the type mentioned in paragraph 6(6a)(viii), you need not disclose the nature or existence of that interest to the meeting if the interest was registered more than three years before the date of the meeting.
4. Sub-paragraph 1 above only applies where you are aware or ought reasonably to be aware of the existence of the personal interest.
5. Where you have a personal interest but, by virtue of paragraph 9, sensitive information relating to it is not registered in your Internal Drainage Board's register of members' interests, you must indicate to the meeting that you have a personal interest, but need not disclose the sensitive information to the meeting.

8. Prejudicial interest generally

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

9. Effect of prejudicial interests on participation of debate

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

Members must declare where they have an interest in a matter to be discussed, the Chairman then deciding what if any part the member can take in any ensuing discussion and whether the member can vote'

Part 3

Registration of Members' Interests

10. Registration of members' interests

1. Subject to paragraph 6, you must, within 28 days of:
 - (a) this Code being adopted by or applied to your Internal Drainage Board; or
 - (b) your election or appointment to office (where that is later),

register in your Internal Drainage Board's register of members' interests details of your personal interests where they fall within a category mentioned in paragraph 6(6)(a), by providing written notification to your Internal Drainage Board's Chief Executive.

2. Subject to paragraph 6, you must, within 28 days of becoming aware of any new personal interest or change to any personal interest registered under paragraph 1 above, register details of that new personal interest or change by providing written notification to your Internal Drainage Board's Chief Executive.

11. Sensitive information

1. Where you consider that the information relating to any of your personal interests is sensitive information, and your Internal Drainage Board's Chief Executive agrees, you need not include that information when registering that interest, or, as the case may be, a change to that interest under paragraph 6.
2. You must, within 28 days of becoming aware of any change of circumstances which means that information excluded under paragraph 1 above, is no longer sensitive information, notify your Internal Drainage Board's Chief Executive asking that the information be included in your Internal Drainage Board's register of members' interests.
3. In this Code, "sensitive information" means information whose availability for inspection by the public creates, or is likely to create, a serious risk that you or a person who lives with you may be subjected to violence or intimidation.

Black Sluice Internal Drainage Board

REGISTER OF MEMBERS' INTERESTS

I.....(full name in block capitals)
A member of the Black Sluice Internal Drainage Board, give notice that I have set out below under the appropriate headings my interests which are required to be declared, and I have put "none" where I have no such interests under any heading.
For Insurance purposes it is a requirement to disclose your date of birth: **DOB:**/...../.....

PART ONE – FINANCIAL INTERESTS

1. EMPLOYMENT, BUSINESS TRADE OR PROFESSION

a) Description, job trade or business carried on by me

.....

b) Name of Employer

.....

c) Name of any firm in which I am a partner

.....

d) Name of any company in which I am a remunerated Director

.....

2. SPONSORSHIP

Name of any person or body who has made a payment to me in respect of my election, or any expenses incurred by me in carrying out any duties.

.....

.....

3. INTEREST IN COMPANIES OR SECURITIES

Name of any corporate body with a business or land in the Board's area and in which I have a beneficial interest in a class of securities of that body which exceeds the nominal value of £25,000 or 1/100th of the total issued share capital of that body.

.....

.....

4. CONTRACTS WITH THE BOARD

Description of all contracts for goods or services made with the Board and either myself or an individual or with a company of which I am a director or partner or in which I have an interest as described in 3) above.

.....

.....

5 **LAND OR BUILDINGS IN THE BOARD'S AREA**
Address or other description (sufficient to identify the location) of any property in which I have a beneficial interest as owner, lessee or tenant in the Board's area.

.....
.....

6 **CORPORATE TENANCIES**
Address or other description (sufficient to identify the location) of any land where the Board is the landlord and the tenant is a firm which I am a partner, remunerated director or which fall within the description of (3) above

.....
.....

7 **LICENCES TO OCCUPY LAND OR BUILDINGS**
Address or other description (sufficient to identify the location) of any land, buildings or property in which I have a licence (alone or jointly), a beneficial interest as owner, lessee or tenant in the Board's area.

.....
.....

PART TWO – OTHER INTERESTS

List of any membership of or position of general control of management in any:

- i) Body to which I have been appointed or nominated by the Board as its representative:
Name.....
- ii) Public Authority or body exercising functions of a public nature:
Name.....
- iii) Company, industrial and provident society, charity, or body directed to charitable purposes:
Name.....
- iv) Body whose principle purpose include the influence of public opinion or policy:
Name.....
- v) Trade Union or professional association:
Name.....

I hereby declare that the above interests are a true and fair record. I am aware that I must within 28 days of becoming aware of any changes to the interests specified in parts one and two above, provide written notification to the Board of that change. I also declare that as a Member of the Black Sluice Internal Drainage Board, I have read, accept and will abide by the Board's Members Code of Conduct.

Signed

Dated.....

Black Sluice Internal Drainage Board

Policy No 18

Whistleblowing Confidential Reporting Code

| | |
|----------------|---|
| Review | Audit & Risk Committee on 12 th April 2022 |
| Board Approved | 14 th June 2017 |
| Reviewed | Within 5 years |

1. POLICY AIM

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

2. OUR COMMITMENT

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

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

The following are affected by this policy:

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

3. INTRODUCTION

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

This 'Whistleblowing – Confidential Reporting Code' aims to encourage and make it possible for employees to raise serious concerns within the Board rather than overlooking a problem or 'blowing the whistle' outside the Board.

4. AIM AND SCOPE OF THE POLICY

This policy aims to:

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

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

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

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

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

What is not covered?

This policy cannot be used to deal with serious or sensitive matters that are covered by other procedures.

Such procedures include the following:

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

5. SAFEGUARDS

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

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

6. CONFIDENTIALITY

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

7. ANONYMOUS ALLEGATIONS

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

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

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

8. UNTRUE ALLEGATIONS

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

9. HOW TO RAISE A CONCERN

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

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

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

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

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

- The Chief Executive
- The Internal Auditor

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

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

Telephone Contacts

Chief Executive 01205 821440

Internal Auditor – TIAA Ltd. 0845 3003333

10. HOW THE BOARD WILL RESPOND

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

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

In order to protect individuals and those accused of misdeeds or possible malpractice, initial enquiries will be made to decide whether an investigation is appropriate and, if so, what form it should take.

The overriding principle which the Board will have in mind is the public interest. Concerns or allegations which fall within the scope of specific procedures (for example fraud or discrimination issues) will normally be referred for consideration under those procedures. Some concerns may be resolved by agreed action without the need for investigation. If urgent action is required, this will be taken before any investigation is carried out.

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

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

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

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

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

11. THE RESPONSIBLE OFFICER

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

12. HOW THE MATTER CAN BE TAKEN FURTHER

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

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

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

- appointed external auditor
- UNISON Whistleblowers hotline 0800 0 857 857
- the local Citizens Advice Bureau
- relevant professional bodies or regulatory organisations
- a relevant voluntary organisation
- the police

- the independent charity Public Concern at Work. Their lawyers can give free confidential advice at any stage about how to raise a concern about serious malpractice at work. The charity's contact details are:
020 3117 2520
<https://protect-advice.org.uk/>
Public Concern at Work,
The Green House
244-254 Cambridge Heath Road
London
E2 9DA

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

13. WHISTLEBLOWING DO'S AND DON'TS

Do

- keep calm
- think about the risks and outcomes before you act
- remember you are a witness, not a complainant
phone Public Concern at Work for advice on 020 3117 2520

Don't

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

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

Black Sluice Internal Drainage Board

Policy No: 19

Policy: Anti-Bribery

| | |
|----------------|---|
| Review | Audit & Risk Committee on 12 th April 2022 |
| Board Approved | 14 th June 2017 |
| Reviewed | Within 5 years |

INTRODUCTION

The Bribery Act 2010 came into force on 1st July 2011 and is intended to modernise the law on bribery. Bribery can be defined as giving someone a financial or other advantage to encourage that person to perform their functions or activities improperly or to reward that person for having already done so.

This Policy is intended to supplement the **Board's** Fraud and Corruption Policy.

POLICY

The Board:

- Take a zero tolerance approach to bribery. **Offering or accepting a bribe is not acceptable in any circumstances.**
- Are committed to acting professionally, fairly, ethically and with integrity in all business dealings and relationships.
- Are committed to implementing and enforcing effective systems to counter bribery.

The Board Prohibits: **The offering, giving or acceptance of any bribe, whether cash or other inducement, to any person or company by any individual employee, agent or other person or body acting on the Boards' behalf in order to gain any commercial, contractual or regulatory advantage in a way that is unethical or in order to gain any personal advantage, for the individual or anyone connected with the individual.**

Black Sluice Internal Drainage Board

Policy No: 43

Policy: Electronic Information and Communication Systems

| | |
|----------------|---|
| Review | Audit & Risk Committee on 12 th April 2022 |
| Board Approved | 14 th June 2017 |
| Reviewed | Within 5 years |

INTRODUCTION

The Board's electronic communications systems and equipment are intended to promote effective communication and working practices within the Board, and are critical to the success of our business. This policy outlines the standards which the Board requires users of these systems to observe, the circumstances in which the Board will monitor use of these systems and the action we will take in respect of breaches of these standards. The sections below deal mainly with the use (and misuse) of computer equipment, e-mail, internet connection, telephones, and voicemail, but this policy applies equally to use of **fax machines**, copiers, scanners, CCTV, and electronic key fobs and cards. Workers are expected to have regard to this policy at all times to protect its electronic communications systems from unauthorised access and harm.

Breach of this policy may be dealt with under the disciplinary procedure and, in serious cases, may be treated as gross misconduct leading to summary dismissal.

POLICY

1. LEGISLATIVE FRAMEWORK

The use by workers and monitoring by us of our electronic communications systems is likely to involve the processing of personal data and is therefore regulated by the Data Protection Act 2018 together with the Employment Practices Data Protection Code, issued by the Information Commissioner. We are also required to comply with the Regulation of Investigatory Powers Act 2016, the Telecommunications (Lawful Business Practice) (Interception of Communications) Regulations 2000 and the principles of the European Convention on Human Rights incorporated into United Kingdom law by the Human Rights Act 1998.

2. PERSONNEL RESPONSIBLE FOR IMPLEMENTATION OF POLICY

- 2.1 The Board has overall responsibility for this policy. Responsibility for monitoring and reviewing the operation of the policy and any recommendations for change to minimise risks to our operations also lies with the Finance Manager. The Finance Manager will deal with requests for permission or assistance under any provisions of this policy, subject to their primary and priority tasks of maintaining our core systems, and may specify certain standards of equipment or procedures to ensure security and compatibility.

- 2.2 Managers have a specific responsibility to operate within the boundaries of this policy, to facilitate its operation by ensuring that workers understand the standards of behaviour expected of them and to identify and act upon behaviour falling below these standards.
- 2.3 All workers are responsible for the success of this policy and should ensure that they take the time to read and understand it, and to disclose any misuse of the Board's electronic communications systems of which they become aware to the Chief Executive. Questions regarding the content or application of this policy should also be directed to the Finance Manager.

3. WHO IS COVERED BY THE POLICY

This policy covers all individuals at all levels and grades, including senior managers, officers, directors, employees, contractors, trainees, homeworkers, part-time and fixed-term employees, and agency staff (collectively known as workers in this policy), and also third parties who have access to the Board's electronic communication systems.

4. EQUIPMENT SECURITY AND PASSWORDS

- 4.1 Workers are responsible for the security of the equipment allocated to or used by them, and must not allow it to be used by anyone other than in accordance with this policy. If given access to the e-mail system or to the internet, workers are responsible for the security of their terminals and, if leaving a terminal unattended or on leaving the office, should ensure that they lock the computer to prevent unauthorised users accessing the system in their absence. Workers without authorisation should only be allowed to use terminals under supervision. Desktop PCs and cabling for telephones or computer equipment should not be moved or tampered with without first consulting the Finance Manager.
- 4.2 Passwords are unique to each user and must be changed regularly to ensure confidentiality. Passwords must be kept confidential and must not be made available to anyone else unless authorised by the Finance Manager. For the avoidance of doubt, on the termination of employment (for any reason) workers must provide details of their passwords to the Board.
- 4.3 Access to the Board's network is to be by utilising Dual Authentication as soon as it is enabled in April 2022.
- 4.4 Workers who have been issued with a laptop, tablet or mobile phone must ensure that it is kept secure at all times, especially when travelling. Passwords or biometrics must be used to secure access to data kept on such equipment to ensure that confidential data is protected in the event that the machine is lost or stolen. Workers should also observe basic safety rules when using such equipment, such as not using or displaying it obviously in isolated or dangerous areas. Workers should not use equipment on public transport or in other public areas where documents can be read by third parties.

5. SYSTEMS AND DATA SECURITY

- 5.1 Workers should not delete, destroy or modify existing systems, programs, information or data which could have the effect of harming our business or exposing it to risk.

- 5.2 Workers should not download or install software from external sources without authorisation from the Finance Manager. This includes programs, instant messaging programs, screensavers, photos, video clips and music files. Files and data should always be virus-checked before they are downloaded. If in doubt, workers should seek advice from the Finance Manager.
- 5.3 No device or equipment should be attached to our systems without the prior approval of the Finance Manager. This includes any USB flash drive, MP3 or similar device, PDA or telephone. It also includes use of the USB port, infra-red connection port or any other port.
- 5.4 We monitor all e-mails passing through our system for viruses. Workers should exercise caution when opening e-mails from unknown external sources or where, for any reason, an e-mail appears suspicious (for example, if its name ends in .exe or .zip). The Finance Manager should be informed immediately if a suspected virus is received. We reserve the right to block access to attachments to e-mails for the purpose of effective use of the system and for compliance with this policy. We also reserve the right not to transmit any e-mail message.
- 5.5 Workers should not attempt to gain access to restricted areas of the network, or to any password-protected information, unless specifically authorised.
- 5.6 Workers using laptops or wi-fi enabled equipment must be particularly vigilant about its use outside the office and take any precautions required by the Finance Manager from time to time against importing viruses or compromising the security of the system. The system contains information which is confidential to the Board's business and/or which is subject to data protection legislation. Such information must be treated with extreme care.

6. E-MAIL ETIQUETTE AND CONTENT

- 6.1 E-mail is a vital business tool but an informal means of communication and should be used with great care and discipline. Workers should always consider if e-mail is the appropriate medium for a particular communication. Messages sent on the e-mail system should be written as professionally as a letter. Messages should be concise and directed only to relevant individuals.
- 6.2 Workers should ensure that they access their e-mails at least once every working day, stay in touch by remote access when travelling and use an out of office response when away from the office for more than a day. Workers should not expect colleagues to read or reply to e-mails sent or received out of office working hours.
- 6.3 Workers should not send abusive, obscene, discriminatory, racist, harassing, derogatory or defamatory messages. If such messages are received, they should not be forwarded and should be reported to the Finance Manager. If a recipient asks you to stop sending them personal messages, then always stop immediately. Where appropriate, the sender of the e-mail should be referred to this policy and asked to stop sending such material. If you feel that you have been harassed or bullied, or are offended by material sent to you by a colleague via e-mail, you should inform the Finance Manager who will usually seek to resolve the matter informally.

- 6.4 Workers should take care with the content of e-mail messages, as incorrect or improper statements can give rise to personal or Board liability in the same way as the contents of letters ~~or faxes~~. For example, in connection with claims of discrimination, harassment, defamation, breach of confidentiality or breach of contract. Workers should assume that e-mail messages may be read by others and not include in them anything which would offend or embarrass any reader, or themselves, if it found its way into the public domain. ~~The Board's standard disclaimer should always be used.~~
- 6.5 E-mail messages may be disclosed in legal proceedings in the same way as paper documents. Deletion from a user's inbox or archives does not mean that an e-mail is obliterated and all e-mail messages should be treated as potentially retrievable, either from the main server or using specialist software.
- 6.6 In general, workers should not:
- (a) send or forward private e-mails at work which they would not want a third party to read;
 - (b) send or forward chain mail, junk mail, cartoons, jokes or gossip either within or outside the Board;
 - (c) contribute to system congestion by sending trivial messages or unnecessarily copying or forwarding e-mails to those who do not have a real need to receive them;
 - (d) sell or advertise using the systems or broadcast messages about lost property, sponsorship or charitable appeals;
 - (e) agree to terms, enter into contractual commitments or make representations by e-mail unless appropriate authority has been obtained. A name typed at the end of an e-mail is a signature in the same way as a name written in ink at the end of a letter;
 - (f) download or e-mail text, music and other content on the internet subject to copyright protection, unless it is clear that the owner of such works allows this;
 - (g) send messages from another worker's computer or under an assumed name unless specifically authorised;
 - (h) send confidential messages via e-mail or the internet, or by other means of external communication which are known not to be secure.
- 6.7 Workers who receive an e-mail which has been wrongly delivered should return it to the sender of the message. If the e-mail contains confidential information or inappropriate material (as described above) it should not be disclosed or used in any way.

7. USE OF THE WEB

- 7.1 When a website is visited, devices such as cookies, tags or web beacons may be employed to enable the site owner to identify and monitor visitors. If the website is of a kind described in paragraph 8.2, such a marker could be a source of embarrassment to the Board, especially if a worker has accessed, downloaded, stored or forwarded inappropriate material from the website. Workers may even be committing a criminal

offence if, for example, the material is pornographic in nature (see section on Inappropriate Use of Equipment and Systems at paragraph 10).

- 7.2 Workers should not therefore access from the Board's system any web page or any files (whether documents, images or other) downloaded from the web which, on the widest meaning of those terms, could be regarded as illegal, offensive, in bad taste or immoral. While content may be legal in the UK, it may be in sufficient bad taste to fall within this prohibition. As a general rule, if any person within the Board (whether intended to view the page or not) might be offended by the contents of a page, or if the fact that the Board's software has accessed the page or file might be a source of embarrassment if made public, then viewing it will be a breach of this policy.
- 7.3 Workers should not under any circumstances use our systems to participate in any internet chat room, post messages on any internet message board or set up or log text or information on a blog, even in their own time.
- 7.4 Remember also that text, music and other content on the internet are copyright works. Workers should not download or e-mail such content to others unless certain that the owner of such works allows this.

8. PERSONAL USE OF SYSTEMS

- 8.1 The Board permits the incidental use of its internet, e-mail and telephone systems to send personal e-mail, browse the web and make personal telephone calls subject to certain conditions set out below. Our policy on personal use is a privilege and not a right. The policy is dependent upon it not being abused or overused and we reserve the right to withdraw our permission or amend the scope of this policy at any time.
- 8.2 The following conditions must be met for personal use to continue:
- (a) use must be minimal and take place substantially out of normal working hours (that is, during a worker's usual lunch hour, before 7 am or after 5:15 pm);
 - (b) use must not interfere with business or office commitments;
 - (c) use must not commit the Board to any marginal costs; and
 - (d) use must comply with the Board's policies and procedures.
- 8.3 Workers should be aware that any personal use of the systems may also be monitored (see paragraph 9) and, where breaches of this policy are found, action may be taken under the disciplinary procedure (Paragraph 10). The Board reserves the right to restrict or prevent access to certain telephone numbers or internet sites if it considers that personal use is excessive.

9. MONITORING OF USE OF SYSTEMS

- 9.1 The Board's systems provide the capability to monitor telephone, email, voicemail, web and other communications traffic. Monitoring will only be carried out to the extent permitted or required by law and as necessary and justifiable for business purposes.

- 9.2 The Board reserves the right to monitor and keep records of use of the Board's IT system and email and internet access for a number of reasons relevant to its business including but not limited to:
- (a) ensuring compliance with this policy;
 - (b) training and monitoring standards of service;
 - (c) ascertaining whether internal or external communications are relevant to the Board's business;
 - (d) preventing, investigating or detecting unauthorised use of the Board's IT system or criminal activities; and
 - (e) maintaining the effective operation of the Board's IT system.
- 9.3 The Board has a legitimate interest in protecting its business reputation and communication systems, limiting its exposure to legal liability and ensuring that workers conduct themselves and perform their work to the level expected of them.

10. INAPPROPRIATE USE OF EQUIPMENT AND SYSTEMS

- 10.1 Access is granted to the web, telephones and to other electronic systems, for legitimate business purposes only. Incidental personal use is permissible provided it is in full compliance with the Board's rules, policies and procedures. See paragraph 8 on Personal Use of Systems.
- 10.2 Misuse or abuse of our telephone or e-mail system or inappropriate use of the internet in breach of this policy will be dealt with in accordance with our disciplinary procedure. Misuse of the internet can, in certain circumstances, constitute a criminal offence. In particular, misuse of the e-mail system or inappropriate use of the internet by viewing, accessing, transmitting or downloading any of the following material, or using any of the following facilities, will amount to gross misconduct (this list is not exhaustive):
- (a) pornographic material (that is, writings, pictures, films, video clips of a sexually explicit nature); or
 - (b) offensive, obscene, or criminal material or material which is liable to cause embarrassment to the Board or to its clients; or
 - (c) a false and defamatory statement about any person or organisation; or
 - (d) material which is discriminatory, offensive, derogatory or may cause embarrassment to others; or
 - (e) confidential information about the Board and any of its staff or clients; or
 - (f) any other statement which is likely to create any liability (whether criminal or civil, and whether for you or the Board); or
 - (g) material in breach of copyright; or

(h) online gambling; or

(i) chain letters.

Any such action will be treated very seriously and is likely to result in summary dismissal. Where evidence of misuse is found we may undertake a more detailed investigation in accordance with our disciplinary procedure, involving the examination and disclosure of monitoring records to those nominated to undertake the investigation and any witnesses or managers involved in the disciplinary procedure. If necessary, such information may be handed to the police in connection with a criminal investigation.

11. MONITORING OF POLICY

~~11.1 — This policy reflects the law and the Board's practice as at 1st April 2017. The Chief Executive, in conjunction with the Board, shall be responsible for reviewing this policy from a legislative and operational perspective at least 5 yearly.~~

~~11.2 — Staff are invited to comment on this policy and suggest ways in which it might be improved by contacting the Chief Executive.~~

BLACK SLUICE INTERNAL DRAINAGE BOARD

AUDIT & RISK COMMITTEE MEETING

AGENDA ITEM 08(i)

**ENVIRONMENT AGENCY DOCUMENTATION – OPERATION OF THE BLACK SLUICE
COMPLEX**

The following document was received from Abigail Jackson, EA Asset Management Engagement Advisor, on 30th March 2022 which sets out the operation of the Black Sluice sluice and navigation lock during the normal operation, prior to a high rainfall event, during the event and after the event, for their suggested inclusion in the Board's Emergency Response Plan on page 13 of the plan, prior to the Summary.

**Fluvial Event: Environment
Agency Procedures Black
Sluice Complex**

Normal operation

Flood Incident Duty Officer (FIDO) and Flood Warning Duty Officer (FWDO) monitor river levels on a weekly roster (with support from a wider Duty Team). During a high rainfall event, this will move to a 3-shift pattern on a 24-hour roster.

The SFF Drain levels are managed based on several factors:

- Flood risk management (no set levels)
- Navigation (legal duty – length of navigable SFF) minimum 1.2m draught (minimum of 24 hr needed for boat passage)
- Abstraction licences (taken at Black Sluice) 0m to -0.1m
- Environmental considerations (no level set) – note need for fish passage in summer

Retention Level = Summer: 0 mODN, Winter: -0.6 mODN
(at Black Sluice)

Historic Level Oct-19 (mODN): 2.369

Historic Level Jan-13 (mODN): 2.2

Historic Level Apr-98 (mODN): 2.36

Historic Level Feb-77 (mODN): 2.41

Catchment lag: ~40 hours

During normal operation, only the gravity sluice is needed to manage the SFF levels.

In the event of rainfall/raised river levels, the lock can currently be operated in two modes (if required):

1. For small/short events, the lock remains in 'NAVIGATION MODE' and is operated manually to discharge at low tides by the Duty Team.
2. For more extreme/longer events the lock can be put into 'FREE FLOAT MODE' by disconnecting rams from pointing doors, setting sector gates to open and guillotine gate on 'auto'. *Navigation is not possible in this mode. To meet the EA's legal duty for navigable watercourses, this mode can only be used during a prolonged/extreme event in the summer period.*

For both modes, a minimum 50mm difference is required between the fluvial and tidal side before the sluice will begin to discharge (as the tide drops).

For guidance on emergency response to asset failure, see the Operational Contingency Plan for Black Sluice Outfall and Navigation Lock.

| | |
|---------------------------------------|--|
| <p>Prior to a high rainfall event</p> | <p>The lock will not be operated for every rainfall event.</p> <p>The decision on how to operate both the sluice and lock is dependent on the event itself. The Duty Team will make an informed decision on the benefit of reducing levels <u>prior</u> to the event (as well as operation of the lock during an event) based on several factors.</p> <p>This includes:</p> <ul style="list-style-type: none"> • The gravity sluice as an effective way of managing levels: this asset is the primary means to manage levels in the SFF Drain, including lowering levels (if required) ahead of rainfall. For most rainfall events, the lock will not be used ahead of the event as it is not necessary. • The likelihood of the event (including widespread or localised): the risk of reducing the levels and there being no subsequent heavy rain, resulting in low levels affecting abstraction, oxygen levels and wildlife impacts etc. • Aggressive water level management: When the lock and sluice are operated concurrently, the high discharge rate and sudden draw-down can impact the integrity of the banks immediately upstream of Boston. • Summer and winter seasonal risks: for example, the risk of drought and water resource needs • Catchment conditions: For example, if the rain is falling on already saturated ground • Neap tides and head difference • The forecast for prolonged/repeat events: i.e. the risk and likelihood of further rain or prolonged rain before normal retention levels have been reached. <p>Broad scenarios are set out below to direct the decision-making of the Duty team, but these are not hard and fast rules.</p> <p><u>If between 0-30mm rain forecast in 24 hours on dry catchment:</u></p> <ul style="list-style-type: none"> - Levels will not be lowered ahead of event - Lock may be used during the event on NAVIGATION MODE at each low tide (note consideration of neap tides) <p><u>If 30mm+ forecast in 24 hours on dry catchment:</u></p> <ul style="list-style-type: none"> - Duty Team will consider lowering levels by ahead of rain. <i>Consideration must be taken to the risk of low water levels during prolonged dry weather/drought and the confidence of the forecast. See above factors.</i> - Lock may be operated on NAVIGATION MODE at each low tide (note effect of neap tides). - If prolonged/recurrent rainfall events expected Duty Team to consider moving the lock to FREE FLOAT MODE. |
|---------------------------------------|--|

| | |
|--------------------------------|--|
| | <p><u>If rain forecast to fall on wet catchment – single or short event:</u> The lock will remain in NAVIGATION MODE and operated at each low tide if required.</p> <p><u>If rain forecast to fall on wet catchment – prolonged/recurrent events (leading to Major Flood Incident):</u> The lock will be put into FLOOD RELIEF MODE ahead of rainfall, ready to be used if needed during the event. <i>Due consideration must be taken for this mode during summer period.</i></p> <p>Levels may be lowered in the SFF Drain by using the lock alongside the sluice if required – see previous factors considered.</p> <p>Lock and sluice will operate concurrently for as long as required. Strong Stream Advice will ensure navigation will not be possible (as the asset is operated by the EA).</p> |
| <p><i>During the event</i></p> | <p><i>The lock will not be operated for every rainfall event.</i></p> <p>For low rainfall forecast or short events, there may be no benefit in opening the lock due to effects on the head difference between the two sluices, and the effect of neap tides.</p> <p>As with the decision to reducing levels prior to the event, the Duty Team will consider:</p> <ul style="list-style-type: none"> • The gravity sluice as an effective way of managing levels • Aggressive water level management: When the lock and sluice are operated concurrently, the high discharge rate and sudden draw-down can impact the integrity of the banks immediately upstream of Boston. • Summer and winter seasonal risks: for example, the risk of drought and water resource needs after the event. • Catchment conditions: For example, if the rain is falling on already saturated ground. • Neap tides and head difference • The forecast for prolonged/repeat events: i.e. the risk and likelihood of further rain or prolonged rain before normal retention levels have returned. <p>The Duty Team will also consider the following guidance:</p> <ul style="list-style-type: none"> • If Dowsby 0.2m and 30mm+ rain forecast in 24 hrs, wet catchment, - open nav lock • If Dowsby 0.4m and 20mm+ rain forecast in 24 hrs, wet catchment, - open nav lock • If Dowsby 0.6m and 10mm+ forecast on a wet catchment - open nav lock • If Dowsby 0.6m and no rain forecast - don't open nav lock <p>FIDO and Black Sluice IDB Officers to liaise during the event to monitor the situation across the catchment.</p> |

| | |
|-------------------------------|---|
| | <p>When in NAVIGATION MODE, Duty Officers to continue to open the lock on each low tide. If forecast changes, the Duty Team will consider moving to FLOOD RELIEF MODE.</p> <p>In FLOOD RELIEF MODE, lock discharges automatically with FIDO monitoring telemetry.</p> <p>During recurrent events, the Duty Team will continue to discharge until levels are at or below the normal retention.</p> <p><u>Flood Warning Thresholds:</u></p> <p>When at 2.6mODN at Dowsby:</p> <ul style="list-style-type: none"> • FWDO to consider issuing Flood Warnings for 'Isolated properties and villages in the west of the SFF Drain and its tributaries'. • Patrols begin to monitor flood embankments and assets <p>When at 2.7mODN at Dowsby:</p> <ul style="list-style-type: none"> • FWDO to consider issuing Flood Warnings for 'Isolated properties and villages in the east of the SFF Drain' • IDB stop pumping and begin again at 2.3m – please refer to BS IDB 'Emergency Response Plan' for pumping regime. <p>When at 3mODN + at Dowsby: expect onset of property flooding for isolated properties and villages west of SFF Drain (3.13mODN for east of SFF Drain).</p> |
| <p><i>After the event</i></p> | <p>The lock may continue to be used after a high rainfall event if it is assessed as necessary to maintain flood resilience.</p> <ul style="list-style-type: none"> • If further significant rain is forecast in preceding days, leave in FREE FLOAT MODE • Until levels in the SFF Drain are at or near normal retention level (with no further heavy rain forecast) |

**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 (a) Coastal flooding from failure or overtopping of defences | High | Low | 3 | | |
| | 1.1 | (b) Fluvial flooding from failure or overtopping of defences | High | Medium | 6 | | |
| | 1.1 | (c) Flooding from failure of IDB pumping stations or excess rainfall | High | Low | 3 | | |
| | 1.1 | (d) 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 | High | 6 | | |
| | 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 | Medium | Low | 2 | 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 | |

CATALOGUE OF BOARD POLICIES

| | | A&R Committee Review | To be reviewed | | | | | | | | | | | | | | | | | | | |
|----|---|----------------------|---|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| | | | 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 | Apr-24 | Sep-24 | Apr-25 | Sep-25 | Apr-26 | Sep-26 |
| | 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 | 3 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 | 3 years | ✓ | | | | | | | | | | ✓ | | | | | | ✓ | | | |
| 11 | Biodiversity Action Plan | Annual | To be reviewed annually by Environment Committee | | | | | | | | | | | | | | | | | | | |
| 12 | Standing Orders | | No review required | | | | | | | | | ✓ | No review required | | | | | | | | | |
| 13 | Emergency Flood Response Plan | 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 | 3 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 | | | | | | ✓ | | | | | | | | ✓ | | | | | | |
| 47 | COVID-19 Business Continuity Plan | N/A | | | | | | | | ✓ | | | | | | | | | | | | |