

BLACK SLUICE

INTERNAL DRAINAGE BOARD



Audit & Risk Committee Meeting

Tuesday, 29th October 2024 at 2pm

Station Road, Swineshead, Lincolnshire PE20 3PW



Black Sluice Internal Drainage Board

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Our Ref: DW/JB/B10

Date: 22nd October 2024

To the Chairperson 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, 29th October 2024 at 2pm at which your attendance is requested.

D. Withmatt

Chief Executive

AGENDA

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 30th April 2024 **(pages 1 - 11)**
5. Matters arising.
6. To receive the Annual Return including External Auditors Opinion for 2023/24 **(pages 12 - 17)**
7. To review tender for new Internal Auditors for the next 5 years **(pages 18 - 29)**
8. To review the following policies:
 - (a) Annual accounts format **(pages 30 - 43)**
 - (b) Policy No. 03: Financial Regulations **(pages 44 - 48)**
 - (c) Policy No. 14: Complaints Procedure **(pages 49 - 53)**
 - (d) Policy No. 26: Young Persons Safety at Work **(pages 54 & 55)**
 - (e) Policy No. 40: Commercial Works **(pages 56 & 57)**
 - (f) Policy No. 44: Development Control Charges and Fees Policy **(pages 58 - 63)**
 - (g) Policy No. 45: Mobile Phones & Devices **(page 64)**
 - (h) New policy: Equality, Diversity & Inclusion **(pages 65 - 68)**
9. To consider the ownership of the following policies **(verbal)**:
 - (a) Policy No. 08: Relaxation of Board Byelaw No.10 (9 metre byelaw)
 - (b) New policy: Policy on Piping
 - (c) New policy: Conservation policy
10. To receive the Catalogue of Board Policies with recommended approval dates **(page 69)**
11. To review the Risk Register **(page 70)**
12. Any Other Business.
 - (a) Vic Barker - Cost of hiring a bulldozer compared to the Board having our own **(verbal)**
 - (b) Vic Barker - Benefit of keeping an older Excavator rather than trading in and then paying to hire **(verbal)**

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
30th April 2024 at 2pm

Members

Chairperson - * Mr M Brookes

* Mr W Ash	* Mr V Barker
* Mr M Leggott	* Mr J Fowler
* Cllr M Geaney	* Cllr Z Lane

* Member Present

In attendance: Mr D Withnall (Chief Executive)
Mrs A Chamberlain (Finance & Admin Director)
Ms F Roe (Internal Auditor - Tiaa)

2301 Recording the Meeting - Agenda Item 1

Members were informed that the meeting would be recorded.

2302 Apologies for absence - Agenda Item 2

Three were no apologies for absence. The Chairperson welcomed Ms F Roe to the meeting.

2303 Declarations of Interest - Agenda Item 3

No declarations of interest were received.

2304 Minutes of the last meeting - Agenda Item 4

Minutes of the last meeting held on 24th October 2023, copies of which had been circulated, were considered and it was AGREED that they should be signed as a true record.

2305 Matters arising - Agenda Item 5

(a) Policy No. 1: Risk Management Strategy – Minute 2217(b)

Risk 8.2 Risk of loss of telephone communications

The Chief Executive explained that the old phone system software was no longer supported and so a new phone system has been purchased and is up and running (HiHi). The new system is on a VOIP system which will be renewed every twenty months as part of the contract and so the same situation as previous with obsolete phones won't be encountered again.

Risk 8.4 Risk of Network Failure

The Board are now able to get Fibre Broadband at the offices, through Quickline, who are coming tomorrow to survey the duct and should then be up and running the following few weeks. The increased broadband speed should resolve some of the issues being experienced.

(b) Policy No. 4: Procurement Policy - Minute 2219(b)

Cllr M Geaney questioned whether the previously encountered issue around small incidental purchases from locally approved suppliers without obtaining quotes has improved since the policy change? It was confirmed that it has improved, with quotes now received for these types of orders.

(c) Policy No. 7: Health & Safety Policy - Minute 2219(e)

The Chief Executive noted that the committee previously agreed that workforce should be issued with a map set showing overhead wires, signing upon receipt for it. It was further explained that when producing these maps, it was found that the scale is too small to put all of the overhead wires on and the map remain readable. It is therefore on individual job sheets instead.

2306 To receive the Internal Audit Report for 2023/2024 - Agenda Item 6

Ms F Roe presented the Internal Audit Report for 2023/2024, highlighting that the Board has achieved 'Substantial Assurance', which is the best that can be awarded. Ms F Roe added that there were also no recommendations raised, which is a very good outcome. The committee were directed to the 'Findings' in the report, which shows all the elements that were covered. Ms F Roe concluded by noting that there are very good controls in place.

The committee thanked and congratulated all the team for this achievement.

Mr V Barker questioned whether the Board could take any learning from practices / procedures in other IDBs? Ms F Roe noted that all the IDBs they look at have had a similar positive outcome, further adding that if there was anything found that was particularly good practice / good value for money etc. it would be shared with other IDBs to learn from within the report.

The Chairperson questioned whether the committee wanted to speak with Ms F Roe privately, without Board employees present? The committee felt this was not needed, Ms F Roe agreed.

The Chairperson thanked Ms F Roe for her attendance at the meeting.

2307 To review the format of the Period 11 Management Accounts - Agenda Item 7

The Chief Executive noted that the Management Accounts are circulated in this format to the Executive Committee every month, and to Board Meetings. It has been the same format for a number of years, with the addition of the income page being introduced on the recommendation of the Internal Auditor several years ago. It was also noted that a narrative summary is also circulated with them.

Mr V Barker noted that he is surprised the variance isn't greater in the electricity. Further questioning the increase in Admin and Establishment? It was noted that the increase in Admin and Establishment is likely to be due to Storm Henk, Storm Babet and the restructure. It being further noted that this committee is looking at the format rather than analysing the financial element.

Mr J Fowler noted that, as an Executive Committee member in receipt of these accounts every month, it takes some time to get used to them and so urged it to remain in the same format, of the opinion that there is the right amount of detail and breakdown included in them.

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

2308 To review the following Board's policies - Agenda Item 8

(a) Policy No. 1: Risk Management Strategy

The Chief Executive presented the Risk Management Strategy as follows, firstly noting that the strategy element of the documents has remained the same, with no proposed changes.

The Chief Executive highlighted the following proposed changes:

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

The consequences of this risk have been expanded to include overtopping experienced in Storm Babet and Storm Henk (winter 2023/24). Further work details have also been expanded to reflect this.

The Chief Executive therefore suggested that the potential likelihood of risk be increased to 'medium' which would give a risk level of 6.

The Chief Executive further noted that the Board need to work with the Environment Agency (EA) to raise the bank levels, but noted the unlikelihood that the EA will have any available funding for this work. It is therefore a decision for the Board as to whether the Board want to fund this work (estimate £5k-£6k for Dunsby) and whether it is justifiable to spend ratepayer's funds on Main River when it is not the Board's responsibility. The EA are looking at it from a Public Sector Cooperation Agreement (PSCA) point of view and whether the Board can have permission through that to carry out the works without them funding it, it will then be brought to the Executive Committee and Board.

The Chief Executive further noted that the biggest issue in relation to Dunsby and Quadring is the damage that has been done to the back of the bank. If it continues overtopping in future events, it will cause it to breach. The Chief Executive is of the opinion that if the Board were to sort the two known low spots, then in the next event the new lowest spot would be identified and then rectified and keep building up this way. The Chief Executive further added that the Board need to expect more highest known levels.

The Chairperson noted that, given the experiences over the past winter, should the likelihood be increased to 'high' as opposed to 'medium'?

Mr V Barker voiced that he felt the building of the Lincolnshire Reservoir is wrong and that he does not agree with the approach that has been taken of building one reservoir on the top of a hill. He continued that if multiple reservoirs had been built in the valleys it would have benefited the Board more by holding the highland water.

The Chairperson acknowledged Mr V Barker, but that the committee have to judge the risk on the present situation.

Mr M Leggott felt that if the Board does no work on the banks and the EA does no work on the banks, then he believes the likelihood should be increased to 'high'.

Mr J Fowler felt that the committee should not overreact to a 1 in 70-year winter.

Cllr M Geaney agreed, adding that it was a weather phenomenon and that it has been advised that these circles of weather patterns are 1 in 10 years and so felt the committee shouldn't 'knee jerk' reaction to 'high', but instead increase to 'medium' now and then reassess if similar weather patterns become more frequent.

Cllr Z Lane questioned if by increasing the risk to 'high' it would give the Board anymore weight to push the EA to help? The Chief Executive responded that any risk level over 6, is looked at in detail every Board meeting, noting that risk level 6 would make action within the Board possible, looking to the EA and other sources of funding etc.

All AGREED to increase the potential likelihood of risk 1.1(b) to 'Medium', which increases the risk level to 6.

Risk 1.1(c) – Flooding from failure of IDB pumping stations or excess rainfall

The Chief Executive explained that since the analysis of the policy was done, there has been a change of circumstance. Further experiencing that a Structural Engineer has visited Swineshead, Holland Fen and Bicker Eau Pumping Stations. The Structural Engineer summarised Swineshead Pumping Station by expressing he wasn't sure how it was still standing. Swineshead Pumping Station is built differently to all the other pumping stations, it is the Board's biggest pumping station, and the pumps are held on RSJs. These steel bars were 15mm when they were first installed and are now only 3mm, the pumping station therefore needs replacing. Holland Fen and Bicker Eau Pumping Stations require some remedial works. Bicker Eau and Swineshead Pumping Stations are within the same catchment. The Board's Officers have estimated c£22million to replace both pumping stations, but from a Grant in Aid funding perspective, it is expected to only be able to attract c£17million. This is to be discussed further at the Executive Committee meeting next month with the Grant in Aid Manager in attendance.

The Chief Executive therefore felt that the likelihood of this risk should be increased to 'medium'.

Mr V Barker noted that he went to view Swineshead Pumping Station following the Southern Works Committee meeting, suggesting that if there are existing concrete pillars supporting the RSJ, then it may be possible to put one RSJ down the middle.

Mr V Barker also felt that no employee should go beneath the pumps whilst they are working. The Chief Executive responded that it has already been agreed that nobody is to go inside the pumping station whilst it is running.

All AGREED to increase potential likelihood of risk 1.1(c) to 'medium' which increases the risk level score to 6.

Risk 1.1(d) Flooding from sewers or riparian watercourses

The Chief Executive noted that he has included some more detail about working more effectively with other Risk Management Authorities, noting that it has been raised at Lincolnshire ADA about developing options to better serve the public and how information can be passed between authorities efficiently.

Risk 1.4 Risk of Board Watercourses being unable to convey water

The Chief Executive noted that the identified budget for slip repairs is not going to be enough to repair all the slips, so they are going to have to be prioritised. However, it was further noted that the Board have applied for £1.6million of the £20million recovery fund for IDBs.

Mr V Barker felt that farmers should be encouraged to put an extra land drain in so that it takes the water away from the middle of the field into the watercourse without having to 'push it' which could cause the slip. It was noted that this be suggested at the Board meeting.

The Chairperson noted that the committee need to assess the risk in the current situation.

The Chief Executive suggested that the likelihood be increased to 'medium' until the funding is resolved.

All AGREED to increase the potential likelihood of risk 1.4 to 'medium', which increases the risk level to 4.

Risk 1.8 Risk of Unplanned loss of Senior Staff

It was noted that the information regarding further work on the organisational structure due to the retirement of the Chief Executive can be removed.

Risk 2.1 Risk of prosecution for not adhering to Environmental Legislation

The Chief Executive explained that it has been difficult to find any Environment Consultants, with the current consultant due to retire imminently. The Board have therefore combined this element primarily with some of the current vacant GIS roles. Interviews are currently being undertaken. It was confirmed that this is a full-time position for this Board only, the concept of sharing the role between IDBs was considered but not feasible.

Risk 4.1 Risk of Injury to staff and subsequent claims and losses

The Chief Executive noted that he has added about the Health and Safety Committee forming, and removed the Personal Accident Insurance that the Board no longer has due to it being covered by other policies.

Risk 4.2 Risk of not complying with Health and Safety legislation

The Chief Executive noted that he has added about the Health and Safety Committee forming.

Risk 5.5 Fraudulent use of credit cards

The Chief Executive noted that this has been updated to reflect who holds credit cards, which changed during the organisational restructure. Further noting that the reference to the Chief Executive and Finance Manager should be the Chief Executive and Projects Director.

Risk 6.1 Risks to Board Members

It was noted that the updates to this risk are in relation to the updates in insurance cover since being with the NFU.

Risk 8.1 Risk of loss of telemetry

It was noted that the additional measure of all Directors now being trained to use telemetry has been added.

Risk 8.2 Risk of loss of telephone communications

The Chief Executive explained that the new HiHi phone system is on a separate network (can be swapped easily onto other broadband line if required). The reference to 14 VOIP phones can now therefore be removed.

Risk 8.3 Risk of loss of internet connections

It was noted that the addition of full fibre being available has been added (Quickline Engineer attending tomorrow).

Risk 8.5 Risk of breach in cyber security

The Chief Executive noted that he has removed the references to monthly backups being taken and removed from site, as this is no longer necessary due to having complete backups of the servers locally and remote.

Risk 8.6 Risk of network security breach

It was noted that the Board has changed to Microsoft Defender Anti-Virus (was included in some advanced licences purchased, resulting in a c£5k saving in comparison to previous Sophos anti-virus) and so this has been reflected within the policy. The change to WatchGuard has also been included (hard fire wall that controls access to the network in the building).

Risk 8.7 Risk of virus being introduced to network

It was noted that the change to Microsoft Defender has also been noted in this risk, along with the change in email spam filtering software to Microsoft 365.

Mr V Barker referenced QR codes and whether the Board is involved in them / whether they pose any risk? The Chief Executive explained that they are just a web address. If somebody created a malicious QR code, then the Microsoft Defender should block it anyway.

Risk 8.9 Risk of loss of rating records

The Chief Executive explained that the current system used for drainage rates (provided by South Holland IDB) is a twenty-year-old software that is no longer going to be supported from 31 March 2025. It will still be able to be used following 31 March, it will just not be supported. National ADA are looking to put something in place, but nothing has yet been shared. The Chief Executive continued that he believes it can be moved across to Office 365, which is what South Holland IDB are doing, and so this is possibly the approach the Board will take.

However, because of all this, the Chief Executive suggested to increase the potential likelihood of risk 8.9 to 'medium', which then increased the risk level to 4. All AGREED.

The Committee RESOLVED to recommend that the Risk Management Strategy (No. 01) be approved at the next Board meeting.

(b) Policy No. 7(a): H&S Booklet

The Chief Executive explained that this trifold booklet is issued to employees every year. It has been reviewed by the Health and Safety Committee to include what they feel is relevant and useful.

The Committee RESOLVED to recommend that the H&S Booklet (No. 07(a)) be approved at the next Board meeting.

(c) Policy No. 10: Delegation of Authority

The Chief Executive noted that the Executive Committee have the authority to approve anything in plant expenditure and regular budgeted expenditure, in excess of £20,000 within annual budget estimates, which has now been reflected in the policy. The authority to approve in excess of £20,000 for regular budgeted expenditure was also authorised for the Chief Executive and Projects Director, which has now been updated in the policy.

The Chief Executive further noted that the Executive Committee also have the authority to approve any changes to both investment portfolios (Board and Bourne Fen Farm), which has now been reflected in the policy.

Role number 24 of the Chief Executive has also been removed due to being duplicated.

A formatting issue was also noted in the Director's section, point 4 should become 3(a) and point 5 should become 3(b).

The Committee RESOLVED to recommend that the Delegation of Authority (No. 10) be approved at the next Board meeting.

(d) Policy No. 13: Emergency Response Plan

The Chief Executive explained that the Emergency Response Plan has been reviewed following the recent weather events, to reflect how the Board actually operates during these emergencies.

The Chief Executive highlighted the proposed changes as follows:

- Introduction – removal of diagram as it provides no benefit.
- Plan Distribution List – Dale Roy, Works Supervisor to be in receipt of the plan.
- Invocation procedure – 'Issues to consider' – expanded to now include the reference to 2.3m ODN at Black Hole Drove as that is the reference that is always used and to also include if the Board require additional resource.

Ms F Roe questioned if the Board has formal agreements with other organisations for additional resource if required? The Chief Executive explained that the Risk Management Authorities work in partnership through the Lincolnshire Resilience Forum, which have various plans in place.

Further adding that the Board has a formal agreement with Witham 4th IDB that if the office was no longer suitable for working in, the administration staff would work from Witham 4th IDB's offices, however, following COVID-19, employees would now probably work from home instead.

- Testing and maintenance – proposed to reduce the review period from every six months to annually by the Board's Officer's (every three years by this committee and therefore Board).
- Emergency Response Section - reference to overtopping has been added given the overtopping experienced in the recent storm events. Reference has also been added to sea defences and the Boston Barrier.
- A Tidal Emergency timeline – addition of the consideration of installing flood resilience doors at Allan House Pumping Station.
- A Tidal Emergency timeline – Mr V Barker referred to the section about Wyberton Marsh and Kirton Marsh Pumping Stations, questioning if the motors need lifting so they are not at risk of flooding? The Chief Executive noted the work is ongoing for the transformer to be raised at Wyberton Marsh and there is also work ongoing for the incoming supply to be raised at Kirton Marsh Pumping Station, once this work is complete, this section can be removed from the plan.
- A Fluvial Emergency - During the Event – this section has been changed to reflect the way the Board now operates, including reference to the telemetry system and now metric gauge boards. It now also includes rota shift patterns and reference to responsibility for workforce supervision.

Cllr M Geaney referred to the section about being informed of a breach occurring by a landowner or member of the Board's staff, questioning if this could be any member of the public? All AGREED to change 'landowner' to 'member of the public'.

- A Fluvial Emergency - Standing down the emergency - A whole new section has been added about how / when to stand down an emergency.
- Other Plans – The Board has no other plans and so it proposed to remove this to avoid confusion. Mr J Fowler questioned about other organisation's plans? It was noted that the EA Plan for the Black Sluice Complex is included as an appendix in the Emergency Plan and all other plans are through the Lincolnshire Resilience Forum (held on a live platform Resilience Direct) which are more county wide, than applying to the Board specifically.
- Operation of Pumping Stations Table – The emergency profile levels have been changed to what can actually be maintained (once water level reaches certain height, the water sensor goes under water), therefore the new temporary levels are just under this height until a time when the sensors have been raised. Reference was also made to Heckington and Trinity College Pumping Stations and that they can be changed to the emergency profile during an emergency. The Chief Executive also highlighted the additional reference to consideration to turning off Cooks Lock and Chain Bridge Pumping Stations when tide locked at 2.3m ODN at Boston to avoid extra pressure on the South Forty Foot Drain (SFFD).
- Operation of installing Allan House Pumping Station Flood Resilience Doors – This section has been removed from the plan and, instead, placed in the pumping station itself. Mr M Leggott questioned if there is adequate lighting there if the doors were needed to be installed in hours of darkness? The Chief Executive noted the close proximity of ASDA which would provide some light, if not the Board would use the mobile lights.

- Duty Officer – This out of hours phone line is now aligned to whoever is on that shift.
- Event and communication log – the paper version is no longer used, and the Board's Officers now use a WhatsApp Group as a log of the events and their decisions. Following the events, the WhatsApp Group trail can be collated to form a communications and decisions log.
- Flow charts for Pumping Station failures – these are included in case of the absence of the Pump Engineer, the prioritisation contacts have been tweaked, including the de-prioritisation of contacting the previous Pump Engineer, Colin Richards, due to the period of time he has now been left the Board.
- Action Task List - Was previously in the format of a tick list, the format has been changed to form a list of considerations.

The Committee RESOLVED to recommend that the Emergency Response Plan be approved at the next Board meeting.

Mr J Fowler congratulated the team on such a detailed plan that now reflects accurately what is done in an emergency.

(e) Policy No. 27: Control of Ragwort

It was noted that changes have been made to definition to correspond with what is included in the DEFRA Code of Practice on How to Prevent the Spread of Ragwort.

The Committee RESOLVED to recommend that the Control of Ragwort Policy (No. 27) be adopted at the next Board meeting.

(f) Policy No. 28: Land Drains Discharging into Board Maintained Watercourses

The Chief Executive highlighted the reference to J K H Drainage, noting that he doesn't believe the Board should be promoting a specific company, therefore suggesting that be removed and instead referring to the Board for contact details of companies. Mr J Fowler noted that he has used the company previously after referring to this policy. All AGREED to remove the specific reference to JKH Drainage.

The Chief Executive also noted the further proposed change to remove the reference to the Board fitting outfall trays free of charge. All AGREED it should be the responsibility of the landowner.

The Committee RESOLVED to recommend that the Land Drains Discharging into Board Maintained Watercourses Policy (No. 28) be adopted at the next Board meeting.

(g) Policy No. 29: Control of Rabbits, Rats and other Rodents

The Chief Executive explained that he amended the wording in the policy to express that if the rodent is causing an issue with the watercourse, then the Board would become involved, but not in any other instance.

The other proposed amendment relates to the fact that the Board no longer has any employees that are qualified to use pest control measures.

Mr J Fowler questioned if badgers should be included within this policy? The Chief Executive felt that because of their protected status, including badgers into this policy would make it very lengthy. Further suggesting that it should be a separate policy that outlines the requirements of the Board's licences to working with badgers? All AGREED that a new policy regarding badgers be produced for the next Audit & Risk Committee meeting.

Mr M Leggott made reference to the wording 'ethically' feeling this was not entirely appropriate, alternative suggestions were made, the committee all AGREED on replacing 'ethically' with 'responsibly'.

The Committee RESOLVED to recommend that the Control of Rabbits, Rats and other Rodents Policy (No. 29) be adopted at the next Board meeting.

(h) Policy No. 31: Publication Scheme

The Chief Executive noted that the only proposed change is a bigger emphasis on referral to the website for information, further adding that the website holds a lot of information, including now the draft minutes of meetings, which has proven helpful in relation to the discussion around the increase in the rates.

It is also proposed to remove the name of the Chief Executive so that it does not require amending with a change in personnel going forward.

The Committee RESOLVED to recommend that the Publication Scheme Policy (No. 31) be adopted at the next Board meeting.

(i) Policy No. 34: Gift and Hospitality

There are no proposed changes to this policy.

The Committee RESOLVED to recommend that the Gift and Hospitality Policy (No. 34) be adopted at the next Board meeting.

2309 To review the Risk Register - Agenda Item 9

This will be updated as per discussion on the Risk Management Strategy (Minute 2308(a)).

The committee AGREED that the Risk Register be accepted.

2310 To receive the catalogue of Board Policies with recommended approval dates – Agenda Item 10

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

2311 To consider the continuation of the Board's current Health and Safety Consultants – Agenda Item 11

The Chief Executive explained that the Board's current Health and Safety Consultants (Copes) are approaching the end of a five year contract with the Board. Prior to the formation of the Health and Safety Committee, Copes took responsibility and did all of the Board's health and safety. The Chief Executive suggested that they are perhaps not best placed to be taking complete control of it, due to not being on the ground and involved.

The Health and Safety Committee are therefore reviewing all H&S procedures, risk assessments etc. The Chief Executive proposed that Copes contract is renewed, but in a different capacity, where they take on more of an audit and assurance role (£132.78 + VAT per month).

All AGREED to continue with Copes Health and Safety Consultants in this capacity (audit and assurance).

Mr M Leggott noted that of the Health and Safety Committee meetings he has attended, he is encouraged by the level of discussion being had and the responsibility the employees are taking on it, noting that there are various elements e.g. the gradient of pumping station dump areas, that would not be picked up on if it wasn't for the committee discussion. It was also felt that it is welcomed that a Board Member is on the committee, with everybody having equal valued input.

2312 Any Other Business – Agenda Item 12

(a) Tiaa support for specialist areas

Ms F Roe noted that if the Board require advice or support regarding a specific area, e.g. fraud, sustainability etc., Tiaa do have employees trained in specialist areas that may be able to assist.

There being no further business the meeting closed at 15:28.

Annual Governance and Accountability Return 2023/24 Form 3

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

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

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return 2023/24

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
 - The **Annual Internal Audit Report** must be completed by the authority's internal auditor.
 - **Sections 1 and 2** must be completed and approved by the authority.
 - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published on the authority website/webpage **before 1 July 2024**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2024**. Reminder letters will incur a charge of £40 +VAT:
 - the Annual Governance and Accountability Return Sections 1 and 2, together with
 - a bank reconciliation as at 31 March 2024
 - an explanation of any significant year on year variances in the accounting statements
 - notification of the commencement date of the period for the exercise of public rights
 - Annual Internal Audit Report 2023/24

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

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

Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website/webpage:

Before 1 July 2024 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2023/24**, approved and signed, page 4
- **Section 2 - Accounting Statements 2023/24**, approved and signed, page 5

Not later than 30 September 2024 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 2 of AGAR** including any amendments as a result of the limited assurance review. It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

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

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

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return (AGAR) 2023/24

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *Proper Practices* are found in the *Practitioners' Guide** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty) and is properly signed and dated. Any amendments must be approved by the authority and properly initialled.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2024.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references.
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chair, and provide relevant authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the bank reconciliation is incomplete or variances not **fully** explained then additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2023) equals the balance brought forward in the current year (Box 1 of 2024).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2024**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?		
	Has all additional information requested, including the dates set for the period for the exercise of public rights , been provided for the external auditor?		
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?		
Section 1	For any statement to which the response is 'no', has an explanation been published?		
Section 2	Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?		
	Has the authority's approval of the accounting statements been confirmed by the signature of the Chair of the approval meeting?		
	Has an explanation of significant variations been published where required?		
	Has the bank reconciliation as at 31 March 2024 been reconciled to Box 8?		
	Has an explanation of any difference between Box 7 and Box 8 been provided?		
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? NB: do not send trust accounting statements unless requested.		

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

Annual Internal Audit Report 2023/24

Black Sluice Internal Drainage Board

www.blacksluiceidb.gov.uk

During the financial year ended 31 March 2024, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2023/24 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
	A. Appropriate accounting records have been properly kept throughout the financial year.	✓	
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	✓		
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2022/23, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2022/23 AGAR tick "not covered")</i>			✓
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations <i>(during the 2023-24 AGAR period, were public rights in relation to the 2022-23 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set)</i> .	✓		
N. The authority has complied with the publication requirements for 2022/23 AGAR <i>(see AGAR Page 1 Guidance Notes)</i> .	✓		
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable

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

Date(s) internal audit undertaken

Name of person who carried out the internal audit

02 05 2024 11 04 2024 27 02 2024

FIONA ROE

Signature of person who carried out the internal audit



Date

02 05 2024

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

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

Section 1 – Annual Governance Statement 2023/24

We acknowledge as the members of:

Black Sluice Internal Drainage Board

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2024, that:

	Agreed		'Yes' means that this authority:
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	✓		<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	✓		<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓		<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		<i>arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		<i>responded to matters brought to its attention by internal and external audit.</i>
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.	✓		<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A
			✓
			<i>has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i>

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

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

11/06/2024

and recorded as minute reference:

2334

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

Chair  SIGNATURE REQUIRED
 Clerk  SIGNATURE REQUIRED

www.blacksluiceidb.gov.uk PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

Section 2 – Accounting Statements 2023/24 for

Black Sluice Internal Drainage Board

	Year ending		Notes and guidance
	31 March 2023 £	31 March 2024 £	
			<i>Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.</i>
1. Balances brought forward	1,505,144	1,741,746	<i>Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.</i>
2. (+) Precept or Rates and Levies	2,325,594	2,982,916	<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
3. (+) Total other receipts	983,009	1,103,881	<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
4. (-) Staff costs	1,285,127	1,446,300	<i>Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.</i>
5. (-) Loan interest/capital repayments	0	0	<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
6. (-) All other payments	1,786,874	2,736,548	<i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward	1,741,746	1,645,695	<i>Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).</i>
8. Total value of cash and short term investments	1,777,330	2,175,328	<i>The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.</i>
9. Total fixed assets plus long term investments and assets	6,433,401	6,741,237	<i>The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.</i>
10. Total borrowings	0	0	<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>

For Local Councils Only	Yes	No	N/A	
11a. Disclosure note re Trust funds (including charitable)				<i>The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.</i>
11b. Disclosure note re Trust funds (including charitable)			✓	<i>The figures in the accounting statements above exclude any Trust transactions.</i>

I certify that for the year ended 31 March 2024 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

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

P. W. [Signature] **SIGNATURE REQUIRED**

Date 09/05/2024

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

11/06/2024

as recorded in minute reference:

2335 REFERENCE

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

[Signature] **SIGNATURE REQUIRED**

Section 3 – External Auditor’s Report and Certificate 2023/24

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

1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/>

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

- summarises the accounting records for the year ended 31 March 2024; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor’s limited assurance opinion 2023/24

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

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

None

3 External auditor certificate 2023/24

We certify that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2024.

External Auditor Name

PKF LITTLEJOHN LLP

External Auditor Signature

Date

09/09/2024

Specification for the Provision of an Internal Audit Service to Lincolnshire and Bedford Drainage Boards* (LDB) from 1st October 2024 to 31st July 2029

(with discretionary two-year extension to 31st July 2031).

1.0 Introduction

- 1.1 The following specification is to provide an Internal Audit Service to Lincolnshire and Bedford Drainage Boards (LDB) from 1st October 2024. This procurement exercise is being led by Peter Bateson, 47 Norfolk Street, Boston, PE21 6PP. The Boards are separate legal entities, and each requires a separate Internal Audit service to be provided, but it is anticipated that efficiencies will be gained by undertaking similar audit work across the Boards at the same time, providing efficiencies to all Boards and for the audit provider.
- 1.2 Internal Drainage Boards (IDBs) are independent bodies created under land drainage statutes, which can trace their ancestry in some cases to the 13th century. There are circa 112 such Boards in England, concentrated in the lowland areas of East Anglia, Somerset, Yorkshire and Lincolnshire where there are special drainage needs. Many of the Boards now operate as consortia. They have permissive powers to undertake flood defence works, other than on main rivers, in a defined geographical area or drainage district. IDBs are clarified as smaller public bodies.
- 1.3 Each Board includes members elected by the occupiers of land in the area and members nominated by the local authorities in that area who pay Special Levies. Internal Drainage Boards secure income mainly from drainage levies on farmers and other occupiers of land and from Special Levies on local authorities. They must also pay levies or precepts to the Environment Agency to fund works on main rivers that protect Internal Drainage Board (IDB) areas.'

Lincolnshire and Bedford Drainage Boards

- 1.4 A complete list of all Boards covered by this specification is shown at Appendix 1 and 2.

2.0 Statutory Background

- 2.1 The constitution of Internal Drainage Districts and membership of most Internal Drainage Boards is governed by Section 1 of the Land Drainage Act 1991 (the Act) which consolidated all previous enactments relating to such Boards and of local authorities in relation to land drainage.
- 2.2 From 1993 an Internal Drainage Board may make a drainage rate in respect only of agricultural land and agricultural buildings which is levied on the occupiers of non-urban property (referred to as a hereditament) in the district.
- 2.3 The expenses of non-agricultural land drainage are met by special levies, issued in accordance with regulations made under s75 of the Act, to billing authorities' areas wholly or partly included in the Board's district.

- 2.4 The proportion of expenses raised by rates and special levies is regulated. The powers of, and conditions attached to, issuing and collecting special levies are set out in section 37 of the Act and governed by Section 75 of the Local Government Finance Act 1988 and the Internal Drainage Boards' (Finance) Regulations 1992.
- 2.5 Internal Drainage Boards are bodies corporate formed by statute and therefore may only do that which they are empowered to do by law. Anything else, no matter how apparently justifiable or useful, will be beyond the powers of the Board (and therefore 'ultra vires').

3.0 Purpose and Scope of Contract

- 3.1 Internal audit is an assurance function that primarily provides an independent and objective opinion to the organization, on the degree to which the internal control environment supports and promotes the achievement of the organisation's objectives. It objectively examines, evaluates, and reports on the adequacy of internal control as a contribution to the proper, economic, efficient, and effective use of resources.
- 3.2 The role of the Internal Audit Service is to assist management and the Board in the effective discharge of its responsibilities for:
- a) Achieving the Board's objectives across the whole range of its activities,
 - b) Ensuring the proper administration of the financial affairs of the Board,
 - c) Working with external auditors to enable them to place reliance on internal audit work undertaken.
- 3.3 The Contractor's work will be used to support the Chief Executives and Risk Management systems in delivering the assurance function, providing an independent and objective opinion to the Boards on an annual basis on the effectiveness of their control environment. The Contractor shall use an established methodology in conducting audit assignments and shall operate in compliance with proper practice.
- 3.4 The minimum requirement shall be for the Contractor to demonstrate compliance with the:
- a) Association of Drainage Authorities' 'Governance and Accountability in Internal Drainage Boards in England';
 - b) Public Sector Audit Appointment's (PSAA) 'Statement of responsibilities of auditors and audited bodies';
 - c) Accounts and Audit Regulations 2015.

or any regulations or codes that may replace or supplement these.

- 3.5 It is anticipated that the Contract shall be for a period of 5 years from 1st October 2024 to 31st July 2029 with a further extension of up to 2 years (i.e. up to 31st July 2024), subject to the achievement of a satisfactory level of performance and by mutual agreement.
- 3.6 Whilst it gives no firm commitment to any maximum or minimum number of audit days required under the Contract, we have current experience of the days required to undertake this work. Additional days required will be agreed between the Contractor and the individual Chief Executives.

4.0 Service Specification and Requirements.

4.1 The following summarizes the key role of the Chief Executives of the LDBs and the appointed Contractor to deliver the internal audit service:

4.2 The Chief Executive (or Responsible Finance Officer) will:

- Manage the Internal Audit contract.
- Agree the Annual Audit Plan.
- Identify the work packages to be completed by the contractor including scope, timings and resources required.
- Measure the performance of the contractor using a range of objective measures to be agreed.
- Liaise with the External Auditor.
- Ensure conclusions and recommendations are reasonable, appropriate and practical and are supported by the evidence collected.

4.3 The Contractor will:

- Manage, plan, and carry out audits allocated by the Chief Executive. This may include IT and other specialist audits as well as any testing required to meet external audit requirements.
- If requested, carry out and special project reviews as requested by the Chief Executive.
- Draft an Annual Audit Plan based on the above to be agreed and signed off by the Chief Executive in March each year for the forthcoming financial year (01st April to 31st March).
- Discuss and agree recommendations and management responses with the Chief Executive.
- Undertake IT audits on the accounting software and the Drainage Rating System (DRS) as required.
- Propose and agree the systems-based methodology or other methodology to be used in conducting audits.
- Attend any Board or other specific meetings as required by the Chief Executive. These meetings are usually held during the working day.
- Ensure work is of the highest standard and meets the requirements of professional standards.
- Ensure a full range of tests are applied based on an assessment of risk and materiality. The tests applied shall provide assurances, based on sample tests, to demonstrate the accuracy of transactions, compliance with policies and procedures and adequacy of internal check and control.
- Undertake specific tests to identify fraud and corruption.
- Use up to date and effective techniques to maximize efficiency and effectiveness.
- Agree the scope and timescales of any individual audit, at least 10 days prior to the audit commencing, with the Chief Executive.
- Not make any variations to the agreed programme or incur costs over and above the days agreed without the prior consent of the Chief Executive.
- Report any instances of Fraud and corruption immediately to the Chief Executive.
- Ensure adequate working papers and supporting work is maintained for inspection which supports conclusions and recommendations made.

- Ensure that as a minimum the following areas of work are annually reviewed:
 - Budget assumptions and basis of budget preparation.
 - Adequacy of financial monitoring arrangements.
 - Integrity of the financial systems and transactions.
 - The calculation of 'annual values' and 'penny rates'.
 - Tendering Procedures.
 - Banking and Investments
 - Compliance with Financial Procedure Rules and other agreed policies and procedures.
 - Statement of Accounts and Annual Governance Statement
 - Annual Return (statutory requirement)
 - Financial Reconciliations.
 - Payroll.

5.0 Planning Process

- 5.1 The annual Audit Plan will be based upon an assessment of organisational risks and materiality. It will be produced by the Contractor and agreed with the Chief Executives by 31st March each year. The plan will identify the areas to be covered each year and the number of days to complete the work. Any variations to the plan will be authorized in advance with the Chief Executives.
- 5.2 Ahead of each individual audit the brief and scope will be agreed by the Chief Executives. Any variation to this, including additional work required due to issues identified during the audit, will be agreed in advance with the Chief Executives.
- 5.3 The role, statutory responsibilities and powers of external auditors are contained in the Audit Commission Act 1998 and subsequent Audit Commission and Public Sector Audit Appointment (PSAA) guidelines. In order to provide an efficient service and avoid duplication of effort the Contractor will co-operate with the external auditor. The external auditor appointed by the Smaller Authorities Audit Appointments Limited is currently PKF Littlejohn.

6.0 Audit Delivery

- 6.1 It is assumed the following techniques will be undertaken as required:
- Systems based audits.
 - Probity audits.
 - Computer audits.
 - Contract audit.
 - Follow up audits.
 - Fundamental systems process.
 - Advisory work.
 - Value for Money.
 - Fraud and irregularity.
- 6.2 It is assumed the audit work will take place at the administrative offices of each Drainage Board. Officer accommodation and parking is provided free of charge. Any other costs associated with undertaking audit work (including visiting other locations) are to be borne by the contractor.

7.0 Reporting Arrangements

- 7.1 The Contractor shall discuss the findings and conclusions arising from all audits undertaken with the Chief Executives, the date of which will be agreed with the Chief Executives in advance. Resulting recommendations and control advice shall also be discussed at the meeting.
- 7.2 Audit reports will be prepared as required and agreed with the Chief Executives. Each audit report shall give a statement, which gives one of the following levels of audit assurance:
- **Substantial Assurance:** There is a sound system of internal controls to meet the system objectives and testing performed indicates that controls tested are consistently complied with.
 - **Reasonable Assurance:** There is basically a sound system of internal controls although there are some minor weaknesses in controls and/or there is evidence that the level of noncompliance may put some minor systems objectives at risk.
 - **Limited Assurance:** There are some weaknesses in the adequacy of the internal control system which put the systems objectives at risk and/or the level of compliance or non-compliance puts some of the systems objectives at risk.
 - **No Assurance:** Control is weak leaving the system open to significant error or abuse and/or there is significant non-compliance with basic controls.
- 7.3 The Contractor shall produce and issue by e-mail a draft audit report including the auditees' initial responses, as recorded at the exit meeting. This shall be in a format agreed between the Contractor and the Chief Executives. Reports shall be required to include a statement giving an audit assurance level and all recommendations shall be categorized by priority
- 7.4 All reports are to clearly demonstrate that the agreed objectives of the audit or project have been achieved. All draft reports shall state all findings and recommendations arising from the audit. Recommendations shall be categorized as follows:
- **Priority 1 Fundamental weakness** in the design of controls or consistent noncompliance with controls that puts the achievement of systems objectives at risk
 - **Priority 2 Weakness** in the design of controls or inconsistency in compliance with controls puts the achievement of systems objectives at risk
 - **Priority 3 Recommended best practice** to improve overall control.
- 7.5 All final reports clearly identify all agreed actions or recommendations together with the management responses and agreed timescale for their implementation.
- 7.6 The Contractor shall be required to obtain final agreement in writing to recommendations raised and all individuals assigned responsibility for recommendations. All recommendations that the auditor has made but which have not been accepted shall also be documented in the report. Final reports shall include all agreed changes to the draft report and auditees' response.
- 7.7 The Contractor shall complete the Internal Auditor Report page of the Annual Return each year by 30 June (see appendix 6)

8.0 Contract Monitoring

- 8.1 The Contractor is accountable to the individual Chief Executives for the delivery and performance of the Internal Audit service, who will monitor this on a day-to-day basis. The initial contract term is for 5 years from 1st October 2024. Subject to satisfactory performance this may be extended for up to 2 years (i.e., to 31st July 2031).

9.0 Access Security & Confidentiality

- 9.1 The Accounts and Audit (England) Regulations 2015 require the Boards to “undertake an adequate and effective internal audit of its accounting records and of its system of internal control in accordance with the proper practices in relation to internal control”. The Accounts and Audit (England) Regulations also require that any officer or member must, if the body requires:
- make available such documents and records as appear to that body to be necessary for the purposes of the audit; and
 - supply the body with such information and explanation as that body considers necessary for that purpose.
- 9.2 The Contractor must ensure that any person engaged in Internal Audit Services is aware that they must maintain confidentiality regarding the operations and management information relating to the part of the Board being reviewed or investigated.
- 9.3 Access to information obtained during the audit shall be restricted to the named personnel working directly on this Agreement and to no other person (including persons employed by the Contractor) without the prior written permission of the Chief Executives.
- 9.4 The Contractor shall be responsible for the security and confidentiality of all files, documents, computer files, reports and any other items held by the Contractor, whether on or off site. All records relating to this Agreement are to be used and stored in a manner that ensures safe custody, confidentiality and facilitates the retrieval of information.
- 9.5 The Contractor shall comply with all obligations under the Data Protection Act 1998 and the Freedom of Information Act 2000 insofar as performance of the Internal Audit Service gives rise to obligations thereunder and shall provide evidence of such compliance to the Chief Executives. Requests under the Freedom of Information Act shall be referred to the Chief Executives for appropriate action under the Boards’ procedures
- 9.6 At the end of the Term, including early termination of the Agreement, the Contractor shall ensure that all relevant documentation, electronically held data (including the means to access this) and working files still held are returned to the Boards or made available to the Contractor’s successor, as directed by the Chief Executives.
- 9.7 At the end of the Term, the Contractor shall also ensure that all necessary co-operation is extended to ensure a smooth hand-over.

10.0 Computer Security

10.1 The Contractor shall take all reasonable steps to maintain the security of the LDB’s’ computer systems accessed during the course of auditing, and shall comply in full, and at no extra cost to the Boards, with any computer security policy operated by the Boards during the life of the contract. In particular, the Contractor shall ensure the security and confidentiality of passwords used by the Contractors staff, and will adopt procedures to protect the LDBs’ Computer systems and data from computer viruses or other risks arising either directly or indirectly from the Contractor’s actions.

11.0 Invoices & Payment

11.1 The Contractor shall submit to the individual Chief Executives on at least an annual basis an invoice for audit days undertaken for that period. More frequent Invoicing (not less than monthly) is also acceptable and separate work streams may be invoiced once completed. The invoice must be supported by a breakdown of the audit days allocated to each audit as agreed with the Chief Executives. The invoice must be agreed by the Chief Executives prior to payment.

12.0 Further Information

12.1 The following appendices are included to provide additional information which may be useful to prospective tenderers:

Appendix	Document
1	Summary of the Lincolnshire and Bedfordshire Drainage Boards.
2	Key Location and Contact Details of each Board.
3	Governance and Accountability in Internal Drainage Boards in England - The legal framework for Internal Drainage Boards in England and Wales
4	The Joint Panel on Accountability and Governance (JPAG) Practitioners’ Guide published by NALC – 2023 Practitioners’ Guide
5	Smaller Authorities Audit Appointments Ltd (SAAA) The Audit and Assurance Process for smaller authorities
6	Part 3 - Annual Governance and Accountability Return (AGAR)

Lincolnshire and Bedfordshire Drainage Boards

The Boards comprise:

<p>Isle of Axholme and North Nottinghamshire Water Level Management Board The Board has 12 members elected by the occupiers of land and 9 appointed members with 4 vacancies, (2 representing Bassetlaw District Council and 7 representing East Lindsey District Council). The Board covers an area of 29,000 hectares and operates 20 pumping stations.</p>
<p>Lindsey Marsh DB – This Board is currently in the Larger Authorities’ audit regime but could return as a smaller public authority in the near future The Board has 10 members elected by the occupiers of land and 11 appointed members (1 representing North East Lincolnshire Council and 10 representing North Lincolnshire Council). The Board covers an area of 53,000 hectares and operates 30 pumping stations.</p>
<p>Doncaster East IDB The Board has 7 members elected by the occupiers of land and 8 appointed members all representing Doncaster Metropolitan Borough Council. The Board covers an area of XXX hectares and operates XX pumping stations.</p>
<p>Trent Valley IDB The Board has 12 members elected by the occupiers of land and 13 appointed members (3 representing Bassetlaw District Council, 1 Gedling and Melton Borough Council, 4 Newark & Sharwood District Council, 1 West Lindsey District Council and 4 Rushcliffe Borough Council). The Board covers an area of 44,000 hectares and operates 18 pumping stations.</p>
<p><i>The above 4 Boards are administered by a single Chief Executive and supporting staff. The Board determines policy, strategy and direction, and the officers are responsible for their implementation. The four Boards have their own workforce and equipment but most of the managerial, administrative, and technical support functions are operated on a shared basis across the four Boards.</i></p>
<p>Black Sluice IDB The Board has 11 members elected by the occupiers of land and 12 appointed members (9 representing Boston Borough Council and one each from North and South Kesteven and South Holland District Councils). The Board covers an area of 47,220 hectares, operates 34 pumping stations and has a combined office and depot at Swineshead near Boston.</p>
<p>Welland & Deepings IDB The Board has 12 members elected by the occupiers of land and 11 appointed members (5 representing South Holland District Council, 4 South Kesteven District Council, 1 Peterborough City Council and 1 representing Boston Borough Council). The Board covers an area of 32,000 hectares, operates 14 pumping stations and operate Pinchbeck Engine Museum in a former pumping station during the summer months.</p>

<p>Witham Fourth District IDB</p> <p>The Board has 12 members elected by the occupiers of land and 11 appointed members (3 representing East Lindsey District Council and 8 representing Boston Borough Council). The Board covers an area of 40,000 hectares, operates 7 pumping stations and employs 18 district operatives and 4 pumping operatives, with a depot at New Leake near Midville, Boston.</p>
<p>North East Lindsey IDB</p> <p>The Board comprises a mix of 8 members appointed by North East Lincolnshire Council and 3 appointed by North Lincolnshire Council, and 10 members elected by the occupiers of land in the district. The Board covers an area of 12,000 hectares and operates 6 pumping stations.</p>
<p>Upper Witham IDB</p> <p>The Board comprises a mix of 35 members, 18 of whom are appointed by City of Lincoln Council, North Kesteven District Council, South Kesteven District Council, West Lindsey District Council, and Newark and Sherwood District Council. The remaining 17 members are elected by the occupiers of land in the district. The Board covers an area of 20,245 hectares and the Board employs 9 Operatives with a depot located at South Hykeham. The Works Supervisor role is currently shared with Witham Third DIB.</p>
<p>Witham First IDB</p> <p>The Board comprises a mix of 7 members appointed by City of Lincoln Council and North Kesteven District Council, and 21 members elected by the occupiers of land in the district. The Board covers an area of 16,500 hectares and the Board employs 5 Operatives with a depot at Thorpe Tilney.</p>
<p>Witham Third IDB</p> <p>The Board comprises a mix of 15 members appointed by City of Lincoln Council, West Lindsey District Council, and East Lindsey District Council, and 14 members elected by the occupiers of land in the district. The Board covers an area of 15,086 hectares and the Board employs 8 operatives with a depot at Green Lane, Woodhall Spa.</p>
<p><i>The above 4 'Witham and Humber Drainage Boards' are administered by a single Chief Executive and supporting staff. The Board determines policy, strategy and direction, and the officers are responsible for implementation. The four Boards have their own workforce and equipment but most of the managerial, administrative and technical support functions are operated on a shared basis across the four Boards via a Joint Services Agreement dating from 1st April 2017.</i></p>
<p>Bedfordshire and River Ivel IDB</p> <p>The Board comprises a mix of 25 members, 7 of whom are appointed by Bedford Borough Council, 5 by Central Bedfordshire Council, 1 by North Hertfordshire District Council and 1 co-opted member. The remaining 12 members are elected by the occupiers of land in the district. The Board covers an area of 17,852 hectares.</p>
<p>Buckinghamshire and River Ouzel IDB</p> <p>The Board comprises a mix of 25 members, 6 of which are appointed by Milton Keynes Council, 6 by Central Bedfordshire Council, 1 by Aylesbury Vale District Council, and 12 members elected by the occupiers of land in the district. The Board covers an area of 15,977 hectares.</p>

Alconbury and Ellington IDB

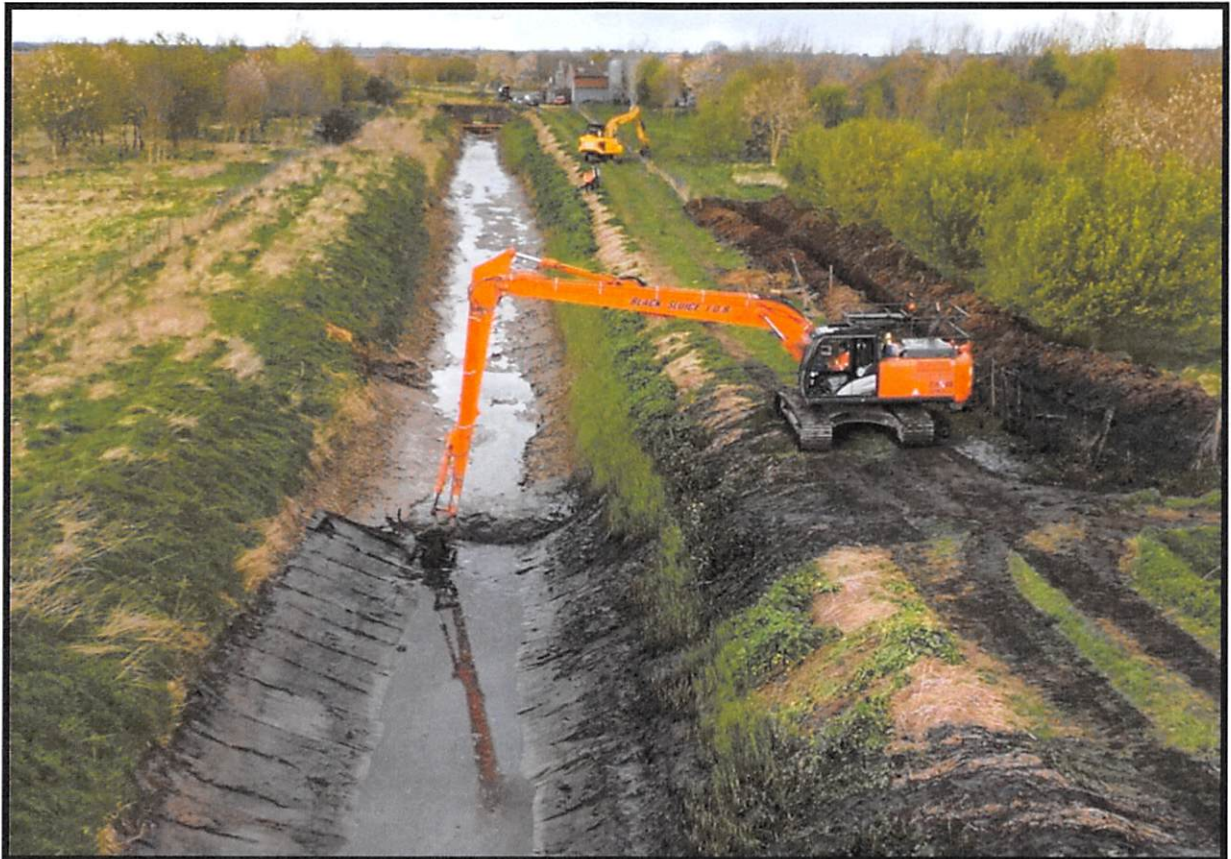
The Board currently comprises a mix of 2 members appointed by Huntingdon District Council, 1 co-opted member and 8 members elected by the occupiers of land in the district. The Board covers an area of 3,850 hectares.

The above 3 Boards are administered by a single Chief Executive and supporting staff. The Boards determines policy, strategy and direction, and the officers are responsible for their implementation. The Bedfordshire and River Ivel Board is the lead board and is responsible for employing all staff and workforce/supervisors. The Board's offices and depot, together with all plant and equipment are owned by the Bedfordshire and River Ivel (60% share) and the Buckingham and River Ouzel (40%). The managerial, administrative and technical support functions are operated on a shared basis across these two main Boards on the same 60/40 basis. The cost of the workforce and plant are apportioned according to working hours undertaken in each Boards area. The Alconbury and Ellington Board has no employees, with maintenance works carried out by contractors. They pay the other two Boards an annual management fee of approximately £16,500.

Black Sluice Internal Drainage Board

Unaudited Financial Statements
For The Year Ended 31st March 2024

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Black Sluice Internal Drainage Board - Members

Elected Members		Electoral District
Keith Casswell	Chairperson - Board	E
	Chairperson - Executive Committee	
Paul Holmes	Vice Chairperson - Board	G
	Chairperson - Northern Works	
	Chairperson - Environment Committee	
Mark Rollinson	Chairperson - Southern Works	F
Jonathan Fowler	Chairperson - Structures	G
William Ash		D
John Atkinson		D
Victor Barker		C
Mark Leggott		A
Robert Needham		B
Peter Robinson		B
Chris Wray		E

Members Appointed by District Councils

Boston Borough Council	
Peter Bedford	
Michael Brookes	Chairperson - Audit & Risk Committee
Neil Drayton	
David Middleton	
Chris Mountain	
Claire Rylott	
David Scoot	
Helen Staples	
Suzanne Welberry	

South Holland District Council	
Margaret Geaney	

South Kesteven District Council	
Zoe Lane	

North Kesteven District Council	
Andrew Hagues	

Senior Officers	
Mr Daniel Withnall MCGI MInstLM FMAAT	Chief Executive Officer
Paul Nicholson	Projects Director
Amy Chamberlain MAAT	Finance & Admin Director
Simon Harrison	Maintenance Director

ANNUAL REPORT

Introduction

The Black Sluice Internal Drainage Board is an independent body created under land drainage statutes responsible for flood risk, land drainage and water level management works, other than on main rivers, in the Black Sluice IDB area. Board Members are either elected by and represent the occupiers of land in the area or are nominated by the District Councils in the Board's area. The Board consists of 11 elected members and 12 nominated members. Further details are on page 4.

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

This document is the statement of accounts of Black Sluice IDB for the financial year ending 31st March 2024, set out on pages 6 to 14. The accounts consist of:

The Annual Governance Statement

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

The Statement of Responsibilities

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

The Statement of Accounting Policies

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

The Income and Expenditure Account

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

The Balance Sheet

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

Notes to the Accounts

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

THE ANNUAL GOVERNANCE STATEMENT

We acknowledge as the Members of the Black Sluice Internal Drainage Board our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the accounting statements. We confirm, to the best of our knowledge and belief, with respect to the accounting statements for the year ended 31st March 2024, that:

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

This annual governance statement is approved by the body and recorded as minute reference dated 11 June 2024.

Signed on behalf of Black Sluice Internal Drainage Board.

.....
Mr Keith Casswell
Chairman
11 June 2024

.....
Mr Daniel Withnall
Chief Executive
11 June 2024

THE STATEMENT OF RESPONSIBILITIES FOR THE STATEMENT OF ACCOUNTS

The Board is required:

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

The Chief Executive's Responsibilities

The Chief Executive is responsible for the preparation of the Board's Statement of Accounts which is required to present a true and fair view of the financial position of the Board at the accounting date and its income and expenditure for the year ended 31st March 2024.

In preparing this statement of accounts, the Chief Executive has:-

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

The Chief Executive has also:-

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

Certificate of the Chief Executive

These Financial Statements present a true and fair view of the financial position of the Board at 31 March 2024 and its income and expenditure for the year then ended.

.....
Mr Daniel Withnall

11 June 2024

Certificate of the Chairman of the Board

I confirm that these accounts have been approved by the Black Sluice Internal Drainage Board at a meeting held on the 11 June 2024.

.....
Mr Keith Casswell

11 June 2024

STATEMENT OF ACCOUNTING POLICIES

1. General

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

2. Fixed Assets

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

Fixed assets are valued on the following basis:-

- a) Land is included at historic cost.
- b) Operational Buildings are included in the balance sheet at valuation. The Offices and Depot were valued on 31st March 2021 by Mr Robert J Hurst FRICS FAAV, Chartered Surveyor, at market value. It is the Boards intention to value Operational Buildings at an open market value every five years and not depreciate in the intervening years.
- c) Pumping Stations were valued on 31st March 2009 by Mr JW Castley FRICS FAAV, Chartered Surveyor, at open market valuation. It is the Boards intention to retain these values in the accounts as a nominal value and not depreciate in the intervening years.
- d) Non - Operational Property is included in the balance sheet at market value. It was valued on 31st March 2021 by Mr Robert J Hurst FRICS FAAV, Chartered Surveyor, at market value. It is the Boards intention to value non-operational property at an open market value every five years and not depreciate in the intervening years.
- e) Vehicles, Plant & Equipment are included at cost less depreciation.

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

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

Plant & Vehicles	7 Years
Equipment	4 Years

3. Income

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

4. Expenditure

Expenditure is included on an accruals basis.

5. Stock & Work in Progress

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

6. Government Grants and Contributions

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

7. Provisions

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

8. Pensions

The Board paid an employers contribution of £246,144 on employees pensionable pay into the Lincolnshire County Council pension fund.

9. Discontinued Operations

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

10. Internal Interest

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

Black Sluice Internal Drainage Board Income and Expenditure Account For Year Ended 31st March 2024

	Note	2023/24	2022/23
Income		£	£
Special Levies on Councils	1	1,531,381	1,190,351
Drainage Rates		1,451,535	1,135,243
Grant Income (Including Local Levy)	2	564,016	70,000
Income from Rechargeable Works		420,299	683,313
Sundry Income	3	52,520	199,973
Interest		44,103	7,078
Investment Income		10,577	10,279
Rental Income		7,366	7,366
Development Reserve Contribution		5,000	5,000
		4,086,797	3,308,603
Expenditure			
Pumping Stations		1,115,880	522,868
Drain Maintenance		850,043	808,894
Asset Refurbishments	4	754,346	268,084
Administration Costs		530,927	466,103
Cost of Rechargeable Works		382,187	621,531
Environment Agency Precept		276,552	276,552
Depot Costs		72,384	65,534
Establishment Charges		71,656	67,768
Miscellaneous Charges		27,795	23,229
Environmental Schemes		15,041	17,808
		4,096,811	3,138,371
Surplus / (Deficit)		(10,014)	170,232

Black Sluice Internal Drainage Board

Balance Sheet as at 31st March 2024

	Note	2023/24	2022/23
Fixed Assets			
Pumping Stations		3,861,354	3,861,354
Land & Buildings		1,009,350	1,009,350
Vehicles, Plant & Equipment		1,205,533	897,697
Non Operational Assets		165,000	165,000
	8	6,241,237	5,933,401
Current Assets			
Stock		66,469	50,167
Debtors & Prepayments	9	291,572	193,100
Investment Valuation		413,387	417,960
Cash at bank & in hand	10	2,175,328	1,777,330
		2,946,756	2,438,557
Current Liabilities			
Creditors	11	(887,675)	(278,851)
Net Current Assets		2,059,081	2,159,706
Liability related to defined pension scheme		446,000	446,000
Total Assets less Liabilities		8,746,318	5,390,107
Capital Reserve		6,241,235	5,933,400
Pension Reserve		446,000	446,000
Investment Revaluation Reserve		(86,613)	(82,040)
		6,600,622	3,148,360
Revenue Reserve		1,422,242	1,432,256
Development Reserve		589,256	460,414
Plant Reserve		(47,572)	221,054
Wages Oncost Reserve		181,770	128,023
		2,145,696	2,241,747
	12	8,746,318	5,390,107

Mr K Casswell
Chairman
11 June 2024

Mr DJ Withnall
Chief Executive
11 June 2024

Black Sluice Internal Drainage Board

Notes to the Accounts

	2023/24	2022/23
1 Special Levies	£	£
Boston Borough Council	1,139,128	885,734
South Holland District Council	213,986	166,134
North Kesteven District Council	97,416	75,250
South Kesteven District Council	80,851	63,233
	1,531,381	1,190,351

	2023/24	2022/23
2 Government Grants received from Defra	£	£
Telemetry Software & CCTV		20,000
Black Sluice Catchment Modelling Study	100,000	50,000
Sempringham PS Weedscreen Cleaner	100,844	
South Kyme PS Bank Repair Specification	5,000	
Ewerby Fen PS Bank Repair Specification	5,000	
Trinity College PS Bank Repair Specification	5,000	
Damford PS Bank Repair Specification	5,000	
Allan House PS scheme	200,000	
Black Sluice NFM Works	40,000	
Gosberton Transformer	95,000	
Peat Restoration Project- Bourne	8,172	
	564,016	70,000

	2023/24	2022/23
3 Sundry Income	£	£
Sundry Income	29,470	178,562
Solar Income	23,050	21,411
	52,520	199,973

	2023/24	2022/23
4 Asset Refurbishments	£	£
Drain Asset Improvements	514,980	161,954
Pumping Station Refurbishments	239,366	106,130
	754,346	268,084

5 Remuneration

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

Band £	2023/24	2022/23
50,000 to 59,999	1	
60,000 to 69,999	1	1
70,000 to 79,999	1	1
80,000 to 89,999		
90,000 to 99,999		
100,000 to 109,999	1	1
	4	3

6 Audit Fees

	2023/24	2022/23
	£	£
Fees paid to the Board's External Auditor	2,940	2,940

7 Related Party Transactions

Some members of the Board pay Drainage Rates at the prevailing rate.

Black Sluice Internal Drainage Board

Notes to the Accounts

8 Tangible Fixed Assets

	Land & Operational Buildings £	Pumping Stations £	Non Operational Property £	Vehicles, Plant & Equipment £	Total £
Cost					
Opening Balance	1,009,350	3,861,354	165,000	1,877,869	6,913,573
Additions	0	0	0	529,153	529,153
Disposals	0	0	0	(121,425)	(121,425)
Revaluation	0	0	0	0	0
As at 31st March 2024	1,009,350	3,861,354	165,000	2,285,597	7,321,301
Depreciation					
Opening Balance	0	0	0	(980,171)	(980,171)
Disposals	0	0	0	100,601	100,601
Charge for year	0	0	0	(200,494)	(200,494)
As at 31st March 2024	0	0	0	(1,080,064)	(1,080,064)
Net Book Value					
As at 31st March 2023	1,009,350	3,861,354	165,000	897,698	5,933,402
As at 31st March 2024	1,009,350	3,861,354	165,000	1,205,533	6,241,237

	2023/24 £	2022/23 £
9 Debtors & Payment in Advance		
Trade Debtors	98,334	61,229
Prepayments	108,840	103,776
Officers Car Loans	4,583	8,706
Rechargeable Work in Progress	2,635	0
HM Revenue & Customs (VAT)	74,007	17,547
Drainage Rate Debtors	3,173	1,842
	291,572	193,100

	2023/24 £	2022/23 £
10 Cash at Bank & in hand		
Bank Deposits	2,175,114	1,777,071
Petty Cash	214	259
	2,175,328	1,777,330

	2023/24 £	2022/23 £
11 Creditors		
Trade Creditors	687,360	138,749
Accruals	200,315	140,102
	887,675	278,851

12 Reserves

	Balance 31/03/2023	Additions in Year	Withdrawals in year	Balance 31/03/2024
Capital Reserve	5,933,400	508,329	(200,494)	6,241,235
Pension Reserve	(2,703,000)			446,000
Investment Revaluation Reserve	(82,040)		(4,573)	(86,613)
Revenue Reserve	1,432,256		(10,014)	1,422,242
Development Reserve	460,414	133,842	(5,000)	589,256
Plant Reserve	221,054	260,527	(529,153)	(47,572)
Wages Oncost Reserve	128,023	257,851	(204,104)	181,770
	5,390,107	1,160,549	(953,338)	8,746,318

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

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

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

Black Sluice Internal Drainage Board

Policy No: 3

Financial Regulations Policy

Review Dates:

Original Issue	16 th January 2013
Board Approved	

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 Chief Executive is appointed by the Board as the Responsible Financial Officer as required by the Local Government Act 1972, Section 151.
- 2.2 The Chief Executive 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 Chief Executive 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 Directors 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 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 Chief Executive 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 one of the Directors or the Chief Executive 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 and Admin Director 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 Chief Executive.
 - 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, volume permitting, these may be paid in using the Bankline App. 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 and Admin Director 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 Chief Executive 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 **The Chief Executive can approve the write-off of Drainage Rates up to a value of £250.**

- 5.7 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.
- 5.8 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 Projects Director.

6. INSURANCE

- 6.1 The Chief Executive and Directors, in consultation with responsible Officers initiate 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 Chief Executive or any of the Directors 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 Chief Executive 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 and Admin Director shall receive a weekly stock list from the Operations Supervisor detailing issues, receipts and balances of stock items.
- 7.2 The Finance and Admin Director 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 Maintenance Director shall ensure proper and safe custody of all stock.
- 7.4 The Finance and Admin Director shall keep an asset register. This shall record all assets above £5,000 in value. The Finance and Admin Director will carry out at least an annual physical check of assets.
- 7.5 Obsolete Equipment will, on the agreement of the Chief Executive and Capital Projects Director, 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 and Admin Director 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 and Admin Director shall be responsible for the payment of all, salaries, wages and other emoluments to all employees.
- 8.3 The Finance and Admin Director 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 and Admin Director 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 shall be authorised by the Executive Committee and Chairperson of the Board.
- 8.6 Any discretionary payments to employees over the Overtime limit will be authorised by the Chairperson of the Board.

9. TREASURY MANAGEMENT / BANKING ARRANGEMENTS

- 9.1 The Chief Executive 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 **In accordance with Para 4 of the Investment Strategy; The Board resolved to invest £500,000 with Brewin Dolphin, an investment broker, at their risk level of "3" at the meeting of the Board on 30 May 2018.**
- 9.4 The Board only places deposits with financial institutions which are regulated by the Financial Conduct Authority.
- 9.5 Bank transactions and instructions must be authorised by two approved officers.
- 9.6 In relation to 9.4 above, the approved officers are: Chief Executive, Projects Director, Finance and Admin Director and Maintenance Director.
- 9.7 The Chief Executive and Capital Projects Director may hold a Business Chargecard, with a monthly limit of £5,000 for payment of expenses and Internet orders. The Maintenance Director and Finance & Admin Director may hold a business Chargecard, with a monthly limit of £2,500. Statements are to be certified by the Chief Executive every month. Projects Director to certify the Chief Executive's statement. It is the bearer's 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.
- 9.8 Small payments may be made by petty cash under the control of the Finance and Admin Director. All petty cash claims are to be recorded on a voucher supported by a receipt and authorised by the Finance and Admin Director or Chief Executive. The maximum amount of petty cash that may be held is £500. The Finance and Admin Director is to certify the analysis every month.
- 9.9 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;
- Maintain - Maintain the General Reserve at between three and twelve months of net revenue expenditure. (As per JPAG Practitioners Guide)

- Aim - Aim to be able to fund a minimum of two consecutive “Wet” years of Electricity from the General Reserve.
- Budget - With the General Reserve at the target level aim for a balanced budget.

11. AUDIT AND ACCOUNTS

- 11.1 The Chief Executive 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 and Admin Director to inform the Chief Executive, Chairperson of the Board, and the Board’s Auditor without delay.

Black Sluice Internal Drainage Board

Policy No: 14

Complaints Procedure

Review Dates:

Original Issue	10 December 2014
Board Approved	
Due for Review	

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

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

What is a Complaint?

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

The Steps to Follow

- Step 1. Some complaints/**concerns** can be dealt with immediately, and we would like to put things right straight away if possible, rather than involve you in filling out a form and waiting for a response. So your first step if you are not happy with the way we have dealt with you is to go back to the person in the Board who handled the matter in the first place. **All complaints/concerns are to be recorded and monitored by senior management.**
- Step 2. **If your complaint/concern is not dealt with to you your satisfaction at step one then please contact the office by phone (01205 821440) or email (mailbox@blacksluiceidb.gov.uk) for the attention of a Director.**
- Step 3. If you are still not satisfied with the way your complaint has been dealt with, then we will adopt a formal procedure in order to investigate it further. Please fill in the attached form setting out what went wrong and what you think the Board should do to put things right. Please provide as much information about your complaint as possible and include reference numbers, dates of correspondence etc.
- Step 4. We will acknowledge your complaint within 5 working days in writing or by phone to confirm that we have understood your concerns correctly. The complaint will be investigated by the Board's Chief Executive.

Step 5. We will investigate your complaint, and where possible, send a written reply to you within 15 working days of our acknowledgement. If the matter requires further investigation, we will tell you the reason for the delay and when a full reply will be sent.

Step 6. If you are not satisfied with our reply, please let us know why. If possible, we will investigate further and if then your concerns are still unresolved, the matter will be discussed at a full Board Meeting. We will keep you informed of progress and provide a further reply following the next Board meeting.

The Local Government Ombudsman

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

For example it might be maladministration if the Board:-

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

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

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

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

The Local Government Ombudsman has **information on** their website at www.lgo.org.uk including a section in relation to how make a complaint, <https://www.lgo.org.uk/how-to-complain>.

Why we want to hear from you

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

Contact Details: -

mailbox@blacksluiceidb.gov.uk

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



Black Sluice Internal Drainage Board

Station Road
Swineshead
Boston
Lincolnshire
PE20 3PW

01205 821440

www.blacksluiceidb.gov.uk

mailbox@blacksluiceidb.gov.uk

COMPLAINT FORM

Your name:

Your address, including postcode:

Your telephone number:

Your e-mail address:

What, briefly, is the nature of your complaint?

What went wrong and what impact has this had on you / your business?
(please give as much detail as you can)

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

--

Signed:

Date:

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A copy of this form will be logged in a register by the Chief Executive who will identify a senior person in the Board to deal with your complaint. We will send you an acknowledgement within five working days, telling you who is dealing with your complaint. Within 15 working days of the date of that acknowledgement, that person will send you, in writing, either a full response, or a progress report if more details or investigation is required.

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

FOR OFFICIAL USE:

Date received:

Reference number:

Person dealing:

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Black Sluice Internal Drainage Board

Policy No: 26

H&S Young Persons Safety at Work Policy

Review Dates:

Reviewed	Audit & Risk Committee 29 October 2024
Board Approved	

Policy Statement

A young person is anyone under 18 and a child is anyone who has not yet reached the official minimum school leaving age (MSLA). Pupils will reach the MSLA during the school year in which they turn 16.

Children below the MSLA must not be employed in industrial workplaces such as factories, construction sites, except on work experience.

Children under 13 are generally prohibited from any form of employment. Local authorities have powers to make bye-laws on the types of work, and hours of work, children aged between 13 and the MSLA can do.

- All Risk Assessments in relation to the work to be undertaken or work location of a young person are to be reviewed and amended or supplemented with an additional Risk Assessment.
 - Young people are likely to be new to the workplace and so are at more risk of injury in the first six months of a job, as they may be less aware of risks. They will often be vulnerable, as they may:
 - lack experience or maturity
 - not have reached physical maturity and lack strength
 - be eager to impress or please people they work with
 - be unaware of how to raise concerns
- Young persons should be assigned to experienced workers who possess the ability and patience to give them an appropriate level of supervision and guidance.
- Prior evidence of training in the use of machinery should not necessarily be taken as confirmation that the young person is competent in using such machinery.
- Machinery may be operated during training but only whilst there is adequate and close supervision. Young persons should be excluded from using equipment that poses a significant risk if safety precautions or safe systems of work are not followed. **NB** Children are not permitted to operate machinery.
- Young persons are not to operate lifting equipment and lifting accessories without close supervision.
- Young persons are not to operate vehicles unless they have received appropriate training and hold a relevant licence. Young persons are not to operate lift trucks without adequate supervision.
- Young persons are not to supervise the movement of vehicles or act as a Banksman.
- Young persons are not to erect tower or independent scaffolds without close supervision.
- Young persons are not to undertake any work involving electricity unless they have the necessary technical knowledge or are supervised by a suitably qualified **and competent** person.

If there are any doubts as to whether a young person is competent to undertake a task, or use a piece of machinery, then the Supervisor/Manager should be contacted for advice.

A young person whose daily working time is more than 4.5 hours is entitled to a break of at least 30 minutes. A weekly rest period of at least 48 hours should be provided although this may be reduced in exceptional circumstances to 36 hours for technical or organisational reasons. Notwithstanding, young persons are entitled to 12 consecutive hours rest in any 24-hour period. Although young persons are not excluded from night work, special consideration should be given to their physique, maturity and experience. The young persons safety relies on your integrity and supervision.

Black Sluice Internal Drainage Board

Policy No: 40

Commercial Works Policy

Review Dates:

Review	Audit & Risk Committee 29 October 2024
Board Approved	

INTRODUCTION

Following a request, the Board will offer quotations to complete relevant works within their normal scope of works on a commercial recharge basis, **if it is likely to Board will have the resources available to complete the work. Any work considered will only be in relation to the Board's primary business of Drainage, Flood risk reduction or prevention and improving biodiversity.**

Quotations will be offered using the following options:

1. Rechargeable day works
2. Schedule of rates
3. Fixed price/lump sum (all risk)

POLICY

A Commercial quotation will be prepared and presented for acceptance following a review of the current operational works programme. If there is scope for the commercial works to be completed without affecting the programme a quotation may be offered.

A quotation within the options above will be prepared using the current year's job costing rechargeable spreadsheets for labour, plant, stock and other cost items in line with the specific request. The job costing spreadsheet will have an annual review of labour and plant rates by the Finance and Admin Director and a quarterly review of stock rates by the Maintenance Director, other cost items will be included at market rates.

Where a fixed price/lump sum is requested the works will be assessed against a programme of events with the relevant resources identified and included, all event risks should be included. A second officer opinion will be sourced, and the quotation and programme assessed with any adjustments agreed.

A 5% addition will apply to all quotations to assist in the overhead recovery.

The production of a quotation will not oblige the work to complete any works until they have been accepted and the terms agreed by both parties.

Commercial Works quotations will be forwarded to the clients in letter format for acceptance.

The quotation will only be valid for a period of three months.

Any works with a value greater than £1,000 (excluding VAT) must not commence prior to the receipt of a pre-payment, signed acknowledgement of acceptance or an official order. Any order over £40,000 (excluding VAT) must be referred to the Board or Sub-Committee of the Board before being accepted.

A unique rechargeable cost centre will be raised for each Commercial works.

Works will be invoiced to include for VAT within the month of completion for fixed price/lump sum works or the following month following the full evaluation of allocated costs for day works.

BLACK SLUICE INTERNAL DRAINAGE BOARD

AUDIT & RISK COMMITTEE - 29 OCTOBER 2024

AGENDA ITEM 08(f)

POLICY No. 44: DEVELOPMENT CONTROL CHARGES AND FEES

Surface Water Development Contribution Rates

The current rate, which has been since 2019/20, is £12.95/m².

Please see below the table showing increases based on Consumer Prices Index including owner occupiers' housing costs (CPIH) and Penny Rate, for consideration.

	CPI(H)	Increase based on CPIH	Penny Rate	Increase based on Penny Rate
2019/20		£12.95		£12.95
2020/21	0.9%	£13.07	1.91%	£13.20
2021/22	1.6%	£13.28	2.49%	£13.53
2022/23	7.8%	£14.32	4.18%	£14.10
2023/24	7.8%	£15.44	27.86%	£18.02
2024/25	3.0%	£15.90	7.47%	£19.37

Black Sluice Internal Drainage Board

Policy No: 44

Development Control Charges and Fees

Review Dates:

Original Issue	1 st May 2019
Board Approved	
To be reviewed	

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1. Document Purpose

- 1.1. This document has been prepared to detail the applicable charges and fees associated with the regulatory functions of the Black Sluice Internal Drainage Board (BSIDB). The charges and fees detailed in this document relate to the following activities;
- Consent application fees
 - Surface Water Development Contributions (“SWDCs”)
 - Commuted Maintenance fees
 - Wayleave fees
- 1.2. The charges associated with consent application fees are set out in **Table 1** of this document.

2. Surface Water Development Contribution (SWDC) Rates

- 2.1. Prior written consent is required from the Board where a development will result in an increase in the rate or volume of flows in any watercourse and, one of the conditions imposed as part of any such approval is the payment of a development contribution to the Board. The charge is made to help fund the cost of improvements to the drainage network that are required to cater for increases in the rate and/or volume of surface water flows. Surface Water Development Contributions are payable at the time and rate applicable when the consent application is validated by the Board.

2.2. The contribution is calculated by;

- Determining the impermeable area of the site to be positively drained (in square metres, m²)
- Establishing the charging band the impermeable area (in hectares) of the site that is to be positively drained will fall into (**see Table 2**)
- Establishing the charging band the proposed discharge rate (in litres/second/impermeable hectare) will fall into (**see Table 3**)

2.3. The Surface Water Development Contribution equation is therefore;

$$\text{SWDC Fee} = \text{Impermeable area band in (£/m}^2\text{) (from Table 2)} \times \text{area of impermeable surface proposed as part of development (m}^2\text{)} \times \text{discharge rate banding (\% (from Table 3))}$$

2.4. PLEASE NOTE

- the current maximum charge applicable is £129,456 per impermeable hectare for sites with less than 5ha of impermeable area proposing to discharge at an un-attenuated rate.
- that the Surface Water Development Contribution rates stated within this document are to be increased by inflation annually, and will be reviewed in detail on a 5 yearly basis.
- The impermeable area of the site to be positively drained (in square metres, m²) should only reflect the additional impermeable area that is positively drained post development. It is therefore determined by taking away the area of impermeable surface positively drained to the watercourse prior to development from the proposed area of impermeable surface to be positively drained to the watercourse post development.
- Where high level overflows to watercourses are proposed from retention / soakaway systems that only exceed beyond the 1 in 100 year plus climate change design event¹ then these proposals will be charged at the 10% discharge rate banding (**Band 2**).
- Where high level overflows to watercourses are proposed from retention / soakaway systems that exceed at return periods below the 1 in 100 year plus climate change design event then these proposals will be charged at the applicable discharge rate banding obtained from Table 3 (**with the minimum charge being 10% Band 2**).

2.5. **Example SWDC Equation** - For clarity, a worked example is shown below. This example is the calculation of the Surface Water Development Contribution Fee for a **site with 2.5ha of impermeable surface discharging to a watercourse at a restricted rate of 25 litres/second.**

¹ taking into account environmental variables such as wet weather conditions and ground water levels

Step 1 - establish the charging band the impermeable area will fall in to.

The 2.5ha impermeable area will fall in the $A \leq 5$ ha band, so the rate that will apply is £12.95/m².

Step 2 - look at which proportional charge band the discharge will fall within due to the restricted flow.

25 litres/second over 2.5ha equates to 10 litres/second/impermeable hectare. This falls in the greater than but equal to 10 l/s/ha but less than 15 l/s/ha banding (Band 4) so the proportional charge will be 20%.

Result - The Surface Water Development Contribution Fee due will therefore be:

SWDC = rate (£/m²) x area (m²) x proportional percentage (%)

SWDC = £12.95 x 25000 x 0.20

SWDC = £64,750

3. Commuted Maintenance Fees

- 3.1. A Commuted Maintenance fee is a one-off charge payable where the Board will become responsible for the future maintenance costs associated with a new culvert, bridge, weir, outfall or other structure. In the case of a culvert or bridge, the Board will not be responsible for the wearing surface, and in the case of an outfall, only the headwall structure will be maintainable by the Board.
- 3.2. The Commuted Maintenance fee is paid by the applicant in addition to the cost of construction of the structure, although if the future maintenance of the structure will rest with another local authority or public body e.g. the relevant Highways Authority, then no such fee is payable to the Board.
- 3.3. The Commuted Maintenance fee due where a watercourse is Board-maintained is 130% of the cost of materials, as priced by the Board's Officers.

Please note: if the structure is to be located on land owned by the Board it may also be subject to a Wayleave fee as described in the section below.

- 3.4. The relevant fee will be stipulated as part of a notification of intent to consent when the applicant will be given a month to accept the Commuted Maintenance fee as a condition of consent. The fee is payable when formal consent is issued following receipt by the Board of the signed notification that confirms acceptance of the conditions of consent.
- 3.5. **Please note:** Due to the many various designs and differing complexity of Sustainable Drainage Systems ("SUDS") and other drainage infrastructure, if the Board agrees to take on the future maintenance of any of these types of assets, the Commuted Maintenance fee will be calculated on a case-by-case basis.

4. Wayleave Fees

4.1. Where works are proposed within an area of land owned by the Board a one-off Wayleave payment to the Board will be due. This payment is due irrespective of who will be responsible for the future maintenance of any structures erected as part of the proposed works. The current Wayleave fee is set at 100% of the cost of materials used to construct the structure that is to be erected on Board owned land (as priced by the Board's Officers).

Please note: the structure, if to be adopted by the Board may also be subject to a Commuted Maintenance fee as described in the section above.

Table 1: Listing of consent application fees

Table 1: Listing of consent application fees Description	Reason for charge being levied	Fee due ² (No VAT)
Application to alter a watercourse	Application under Section 23 of the Land Drainage Act 1991 (and the Board's Byelaws where a watercourse is Board-maintained)	£50.00
Application for a relaxation of one of the Board's Byelaws (not Byelaw No.3)	Application for a relaxation of the Board's Byelaws (usually Byelaw No.10)	£50.00
Application to install land drain outfalls into a Board-maintained watercourse	Application for a relaxation of the Board's Byelaws (per watercourse)	£50.00
Application to discharge surface water into any watercourse	Application for a relaxation of Board Byelaw No.3 (and possibly other Byelaws)	£100.00
Application to discharge treated foul water into any watercourse ²	Application for a relaxation of Board Byelaw No.3 (and possibly other Byelaws)	£100.00

Please note: Where an application form is submitted without payment of the relevant fee due, the application is not deemed valid and may not be considered by the Board.

The Board also passes on its costs for preparing legal agreements relating to granted consents, including any legal fees and Land Registry costs incurred. A charge may also be levied for the provision of information regarding flood risk and drainage infrastructure, at the discretion of the Board's Officers, or for work relating to hydrological models of watercourses, depending on the type and amount of information required. VAT may be chargeable on fees relating to legal agreements, flood risk/drainage data and hydrological models.

Table 2: Impermeable area bandings

Banding	Impermeable area, A, discharging (ha)		Surface Water Development Contribution rate (£/m ²)
	Is greater than (>)	and is less than or equal to (≤)	
1	0	5	12.95
2	5	10	11.00
3	10	15	9.50
4	15	20	8.20
5	20	25	6.80
6	25	n/a	4.40

Table 3: Discharge rate bandings

Banding	Equivalent run-off rate (litres/second/hectare)		SWDC rate (as % of full contribution rate)
	Is greater than (>)	and is less than or equal to (≤)	
1	0	1.4	3
	Is greater than (>)	and is less than (<)	
2	1.4	5	10
	Is greater than or equal to (≥)	and is less than (<)	
3	5	10	15
4	10	15	20
5	15	20	25
6	20	25	30
7	25	30	35
8	30	35	40
9	35	40	45
10	40	45	50
11	45	50	55
12	50	55	59
13	55	60	63
14	60	65	67
15	65	70	71
16	70	75	75
17	75	80	79
18	80	85	83
19	85	90	87
20	90	95	91
21	95	100	95
22	100	n/a	100

Black Sluice Internal Drainage Board

Policy No: 45

Mobile Phones & Devices Policy

Review Dates:

Original Issue	22 October 2018
Board Approved	
To be reviewed	

1. Black Sluice IDB provides mobile phones to a number of Employees for business use to make and receive calls, text messages, emails, **access to the Board's systems** and to operate lone worker software all on behalf of the Board whilst at work.
2. Each phone has unlimited standard calls and text messages package (not picture messages **but WhatsApp is free**) **but data varies depending on the role of the employee, all have a minimum of 2Gb.**
3. All employees may use the Board's mobile phone for personal emergencies whilst at work or within the limits stated above outside of normal working hours.
4. Any private calls, text messages or data use, **over the individual allowance,** (unless it is proven this is excessive business use) with charges connected to them will be recharged to the Employee at current rates.
5. Employees are to keep all business call time and frequency to a minimum as you may be inadvertently impacting on your colleague's production.
6. As a Board device all calls, texts and data usage is subject to monitoring.
7. **It is illegal to use a handheld mobile phone when driving a motor vehicle on the roads in the UK. You can use hands-free mobile devices while driving your vehicle as long as you do not hold them at any time during usage. The device must not block your view of the road and traffic ahead.**

Black Sluice Internal Drainage Board

Policy No: 52

Equality, diversity and inclusion (including anti-harassment)

Review Dates:

A&R Reviewed	
Board Approved	

1. INTRODUCTION

Black Sluice Internal Drainage Board is committed to encouraging equality, diversity and inclusion among our workforce, and eliminating unlawful discrimination and harassment.

2. PURPOSE

This policy's purpose is to:

2.1 Provide equality, fairness and respect for all in our employment, whether temporary, part-time or full-time.

2.2 Not unlawfully discriminate because of the Equality Act 2010 protected characteristics of:

- age
- disability
- gender reassignment
- marriage and civil partnership
- pregnancy and maternity
- race (including colour, nationality, and ethnic or national origin)
- religion or belief
- sex
- sexual orientation

2.3 Oppose and avoid all forms of unlawful discrimination. This includes, but is not limited to, within:

- pay and benefits
- terms and conditions of employment
- dealing with grievances and discipline
- dismissal
- redundancy
- leave for parents
- requests for flexible working
- selection for employment, promotion, training or other developmental opportunities

2.4 Oppose and avoid all forms of harassment:

In discrimination law (Equality Act 2010) there are 3 types of harassment:

- harassment related to certain 'protected characteristics'
- sexual harassment
- less favourable treatment as a result of harassment

To be harassment, the unwanted behaviour must have either:

- violated the person's dignity
- created an intimidating, hostile, degrading, humiliating or offensive environment for the person

It can be harassment if the behaviour:

- has one of these effects even it was not intended
- intended to have one of these effects even if it did not have that effect

Unwanted behaviour can include:

- a serious one-off incident
- repeated behaviour
- spoken or written words, imagery, graffiti, gestures, mimicry, jokes, pranks, physical behaviour that affects the person

The person being harassed might feel:

- disrespected
- frightened
- humiliated
- insulted
- intimidated
- threatened

It can still be against the law even if the person being harassed does not ask for it to stop.

- (a) Sexual harassment is unwanted behaviour (see above) of a sexual nature. It can be a one-off incident or an ongoing pattern of behaviour. It can happen in person or in other ways, for example, online through things like email, social media or messaging tools.

Examples include:

- flirting, gesturing or making sexual remarks about someone's body, clothing or appearance
- asking questions about someone's sex life
- telling sexually offensive jokes
- making sexual comments or jokes about someone's sexual orientation or gender reassignment
- displaying or sharing pornographic or sexual images, or other sexual content
- touching someone against their will, for example hugging them
- sexual assault or rape

What some people might consider as joking, 'banter' or part of their workplace culture is still sexual harassment if:

- the behaviour is of a sexual nature
- it's unwanted
- it violates someone's dignity or creates an intimidating, hostile, degrading, humiliating or offensive environment for them

(b) Less favourable treatment as a result of harassment is when someone experiences less favourable treatment because of how they responded to previous harassment. It can apply whether the person rejected or 'submitted to' (accepted) the previous harassment. Harassment happens when the person is treated less favourably than they would have been if they had not responded to the previous harassment in the way they did. The previous harassment must have been either; sexual harassment, harassment related to sex or harassment related to gender reassignment.

3. COMMITMENTS

The organisation commits to:

1. Encourage equality, diversity and inclusion in the workplace.
2. Create a working environment free of bullying, harassment, victimisation and unlawful discrimination, promoting dignity and respect for all, and where individual differences and the contributions of all staff are recognised and valued.
3. Take seriously complaints of bullying, harassment, victimisation and unlawful discrimination by fellow employees, customers, suppliers, visitors, the public and any others in the course of the organisation's work activities.
4. Make opportunities for training, development and progress available to all staff, who will be helped and encouraged to develop their full potential, so their talents and resources can be fully utilised to maximise the efficiency of the organisation.
5. Make decisions concerning staff being based on merit (apart from in any necessary and limited exemptions and exceptions allowed under the Equality Act).
6. Review employment practices and procedures when necessary to ensure fairness, and also update them and the policy to take account of changes in the law.
7. Monitoring and assessing how the equality, diversity and inclusion policy, and any supporting action plan, are working in practice, reviewing them, and considering and taking action to address any issues.
8. Recognise that Leaders and Line Managers play a pivotal role in fostering a working climate that prevents harassment and challenges any form of unfair treatment. As well as acting as role models for fair and inclusive treatment, they are key to spotting and addressing inappropriate behaviours or exchanges between employees.
9. Training for Line Managers and all other employees about their rights and responsibilities under the equality, diversity and inclusion policy. Responsibilities include staff conducting themselves to help the organisation provide equal opportunities in employment, and prevent bullying, harassment, victimisation and unlawful discrimination.

10. All staff should understand they, as well as their employer, can be held liable for acts of bullying, harassment, victimisation and unlawful discrimination, in the course of their employment, against fellow employees, customers, suppliers and the public.

4. REPORTING (DISCIPLINARY AND GRIEVANCE PROCEDURES)

Details of the organisation's grievance and disciplinary policies and procedures can be found in the ADA White Book (a copy of which can be found on the Board's website blacksluiceidb.gov.uk).

Acts of discrimination and harassment will be dealt with under the organisation's grievance and/or disciplinary procedures, and appropriate action will be taken. This relates to acts of discrimination and harassment by employees, customers, suppliers, visitors, the public and any others in the course of the organisation's work activities.

Particularly serious complaints could amount to gross misconduct and lead to dismissal without notice.

The Board recognises that complaints of personal harassment, and particularly of sexual harassment, can sometimes be of a sensitive or intimate nature and that it may not be appropriate for you to raise the issue through our normal grievance procedure. In these circumstances you are encouraged to raise such issues with a senior colleague of your choice (whether or not that person has a direct supervisory responsibility for you).

Further, sexual harassment may amount to both an employment rights matter and a criminal matter, such as in sexual assault allegations. In addition, harassment under the Protection from Harassment Act 1997 – which is not limited to circumstances where harassment relates to a protected characteristic – is a criminal offence.

CATALOGUE OF BOARD POLICIES

		A&R Committee Review								To be reviewed											
		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	Apr-27	Sep-27	Apr-28	Sep-28	Apr-29	
	Management Accounts			✓						✓						✓					
	Annual Accounts				✓						✓						✓				
A	Policy Statement Water Level & Flood Risk Management							✓									✓				
B	BSIDB Byelaws				✓										✓						
1	Risk Management Strategy	✓		✓		✓		✓		✓		✓		✓		✓		✓		✓	
2	Risk Register	Annual To be reviewed at every Board and A&R meeting																			
3	Financial Regulations			✓				✓	✓		✓									✓	
4	Procurement Policy				✓		✓	✓	✓											✓	
5	Investment Strategy	✓							✓											✓	
6	Insurance Arrangements				✓	✓						✓							✓		
7	H&S Policy	3 Years (Reviewed annually by CEO) Not previously reviewed by Board							✓												
7a	Black Sluice IDB H&S Booklet	3 Years Not previously reviewed by Board									✓										
8	Relaxation of Board Byelaw No 10 (the 9m byelaw)				✓																
9	Structures Replacement	Annual To be reviewed annually by Culverts & Bridges Committee																			
10	Delegation of Authority					✓				✓										✓	
11	Biodiversity Action Plan	Annual To be reviewed annually by Environment Committee																			
12	Standing Orders	No review required																			
13	Emergency Flood Response Plan	✓			✓					✓											✓
14	Complaints Procedure										✓										
15	Employees Code of Conduct		✓																		
16	Fraud and Corruption		✓																		
17	Members Code of Conduct					✓														✓	
18	Whistle Blowing Confidential Reporting Code					✓														✓	
19	Anti Bribery					✓														✓	
20	Officers Car Loan		✓												✓						
26	Young Persons Safety at Work policy										✓										✓
27	Control of Ragwort										✓									✓	
28	Land Drains discharging into Board Maintained Watercourses										✓									✓	
29	Control of Rabbits, Rats & other Rodents										✓									✓	
30	Pension Discretion LPF 2014						✓							✓						✓	
31	Publication Scheme							✓													✓
32	Data Protection																			✓	
33	Smoking Policy																			✓	
34	Gift and Hospitality										✓										✓
35	Fire Management Plan	✓																			
39	Wearing of seat belts in Boards vehicles																				
40	Commercial Works																				✓
41	Public Sector Co-operation Agreement																			✓	
42	Near Miss Reporting		✓												✓						
43	Electronic Information and Communication Systems					✓			✓											✓	
44	Development Control Charges and Fees Policy																				✓
45	Mobile Phones & Devices																				✓
46	Crop Loss Compensation							✓												✓	
48	Substance and Alcohol Misuse								✓											✓	
49	Health and Wellbeing																			✓	
50	Sickness absence management																			✓	
51	Drone Flying																			✓	

**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	Medium	6		
	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	Medium	4		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	Unplanned loss of senior staff	Medium	Medium	4		
	1.9	Insufficient finance to carry out works	High	Medium	6		
To conserve and enhance the environment wherever practical and possible to ensure there is no net loss of biodiversity.	1.10	Reduction in staff performance	Medium	Low	2		
	1.11	Insufficient staff resources	Medium	Low	2		Review
To provide a 24 hour/365 day emergency response for the community	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 safe and fulfilling working environment for staff.	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 maintain financial records that are correct and comply with all recommended accounting practice.	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 ensure that all actions taken by the Board comply with all current UK and EU legislation	5.1	Loss of cash	Low	Low	1	None	
	5.2	Loss of money invested in building societies, banks and managed funds	High	Low	3	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		
A cost efficient IDB that provides a Value for Money service.	6.1	Board Members in making decisions	Low	Low	1		
	6.2	Not complying with all employment regulations and laws	Medium	Low	2		
Information Technology and Communications	7.1	Collecting insufficient income to fund expenditure	Low	Low	1		Accounts
	7.2	IDB abolished or taken over	Low	Low	1		
	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	Medium	4	None		