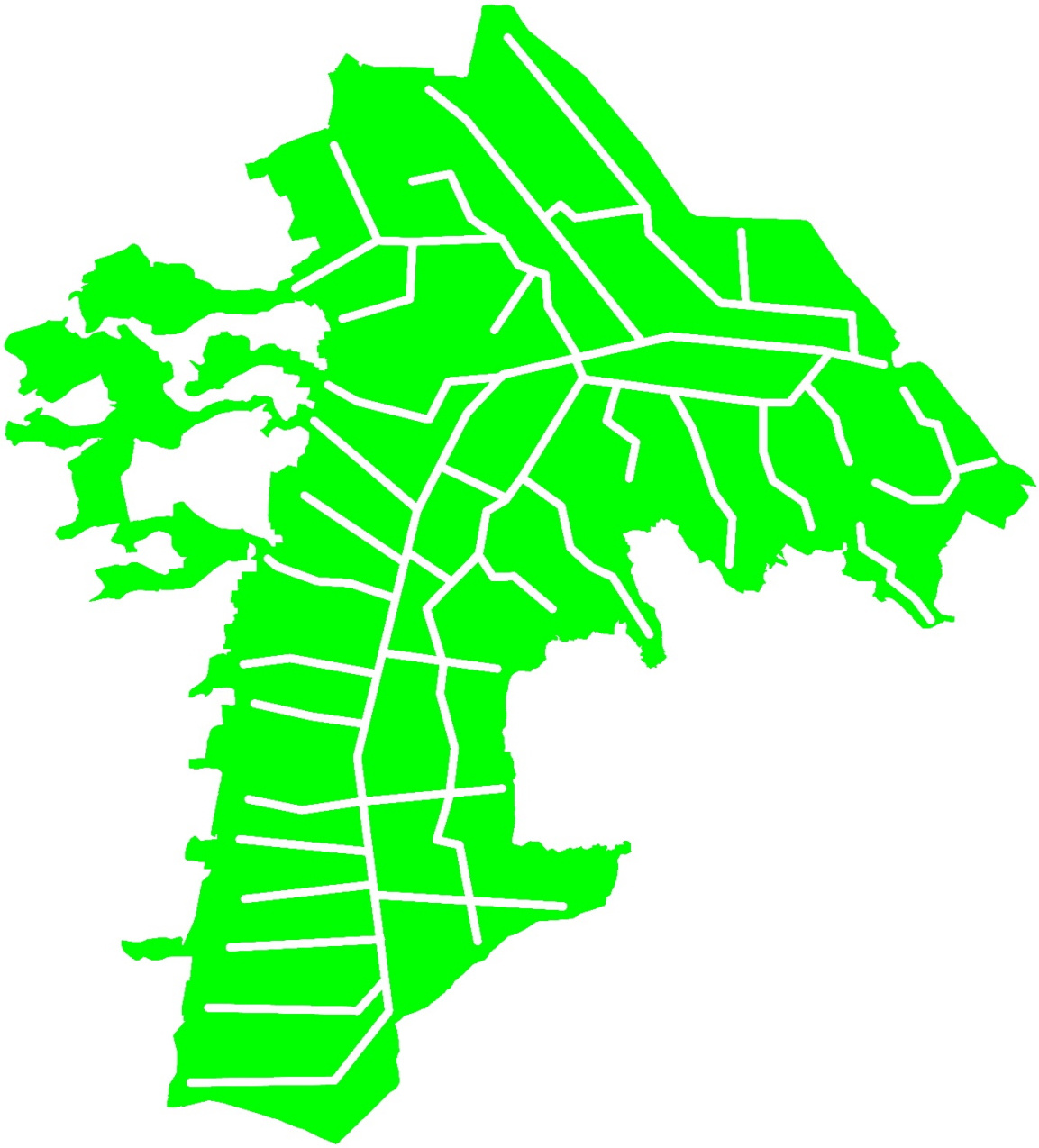
BLACK SLUICE

INTERNAL DRAINAGE BOARD



Audit & Risk Committee Meeting

Tuesday, 27th October 2026 at 2pm

Station Road, Swineshead, Lincolnshire PE20 3PW

Black Sluice
Internal Drainage Board

Station Road
Swineshead
Boston
Lincolnshire
PE20 3PW

01205 821440

www.blacksluiceidb.gov.uk

mailbox@blacksluiceidb.gov.uk

Our Ref: DW/JP/B10

Date: 13th October 2026

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, 27th October 2026 at 2pm at which your attendance is requested.

D. Withnall

Chief Executive

A G E N D A

1. Recording the meeting.

2. Apologies for absence.

3. Declarations of interest.

4. To receive and, if correct, sign the Minutes of the Audit & Risk Committee Meeting held on the 21 April 2026 **(pages 4 - 31)**

5. Matters arising.

6. To receive the Annual Return including External Auditors Opinion for 2025/26 **(pages 32 - 37)**

7. To consider the independence of the Internal Auditor and the Audit Programme for 2026/27 **(pages** 38 - 45)

8. To review the following policies:

   (a) Black Sluice IDB byelaws **(pages 46 - 56)**
   (b) Policy No. 07: Health & Safety Policy & booklet **(separate document)**
   (c) Policy No. 18: Whistle Blowing **(pages 57 - 62)**
   (d) Policy No. 52: Equality, Diversity & Inclusion **(pages 63 - 69)**

9. To receive the Catalogue of Board Policies with recommended approval dates **(page 70)**

10. To review the Risk Register **(page 71 & 72)**

11. **CONFIDENTIAL** - To review governance regulations following the recent embankment projects compensation events **(pages 73 - 77)**

    (a) Delegation of Authority Analysis **(pages 78)**
    (b) Proposed Swineshead Pumping Station Project Plan & Timeline **(pages 79 - 86)**

12. Any Other Business.

BLACK SLUICE INTERNAL DRAINAGE BOARD

MINUTES

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

held at the offices of the Board on
21st April 2026 at 2pm

Members

Chairperson - * Mr M Leggott

* Mr T Ashton	* Mr V Barker
Mr M Mowbray	Cllr Z Lane
* Cllr M Geaney	Cllr S Welberry

* Member Present

In attendance: Mr D Withnall (Chief Executive)
Mrs A Chamberlain (Finance & Admin Director)
Mr Chris Harris (Internal Auditor Lighthouse UK Consultancy Ltd)
Mr Steve Forsyth (Director Lighthouse UK Consultancy Ltd)

2621 Recording the Meeting - Agenda Item 1

Members were informed that the meeting would be recorded.

2622 Apologies for absence - Agenda Item 2

There were apologies for absence received from Mr M Mowbray, Cllr Z Lane and Cllr S Welberry. The Chairperson welcomed Mr C Harris and Mr S Forsyth to the meeting.

2623 Declarations of Interest - Agenda Item 3

Minute 2544 (original minute 2469) Board Watercourses being unable to convey water
Mr V Barker declared an interest.

2624 Minutes of the last meeting - Agenda Item 4

Minutes of the last meeting held on 28th October 2025, copies of which had been circulated, were considered and it was AGREED that they should be signed as a true record.

2625 Matters arising - Agenda Item 5

Minute 2544 (original minute 2469) Board Watercourses being unable to convey water
Mr V Barker declared an interest and would be useful to have a report of the meeting he didn't attend.

The Chairperson confirmed this had already happened.

Minutes 2547 The Catalogue of Board Policies with recommended approval dates
The Chief Executive updated the health & safety review will now be in the October Audit & Risk meeting.

Minutes 2548 Risk 1.1 (b)

The Committee noted an update in relation to Item 2548, concerning the Environment Agency modelling and simulation work. The Chief Executive reminded members that, at the time of the previous meeting, it had been anticipated that the results would be received by the end of the year, as indicated by the Environment Agency. However, he reported that this deadline had not been met. He outlined that subsequent updates had been provided by the Environment Agency at regular intervals.

The Chief Executive advised that this matter would be revisited later in the meeting under the relevant risk analysis discussion. The Chair acknowledged the update and noted that the delay, while disappointing, was not entirely unexpected. He thanked the Chief Executive for the clarification and confirmation of the current position.

2626 A Presentation from the Internal Auditor, Chris Harris, and to receive the following - Agenda Item 6

Steve Forsyth introduced the internal audit report and explained that his firm provides the Board's internal audit function. He noted that, while Chris Harris had previously operated largely on his own, the firm has now strengthened resilience by bringing in three additional experienced and qualified auditors to support the service. This is intended to ensure continuity, reduce reliance on one individual, and support future succession planning. Steve advised that these colleagues will gradually take on more work and may become more visible to the Board over time, with the precise approach to be worked through during the coming year. He concluded by emphasising that the purpose of these changes is to ensure a robust and sustainable internal audit service for the Board in future.

(a) Internal Audit Report 2025/26

Chris Harris thanked the Finance and Admin Director and Chief Executive for their assistance in providing the information needed to complete the audit work. He advised that, where competent staff and stable systems are in place,

significant recommendations are less likely to arise, although new systems would attract closer audit attention. He reported that additional experienced auditors had supported this year's work, particularly in the governance and risk sections, which were therefore more detailed. Chris confirmed that the financial controls had been reviewed to support sign-off of the Annual Governance and Accountability Return once year-end processes were complete. He noted that the report contained only one low-level recommendation, relating to clarification of the tendering process, and confirmed that this had already been addressed through a separate paper being presented later in the meeting.

(b) Audit programme 2026/27

The Internal Auditor presented the audit programme for 2026/27, the programme has been drawn up to comply with the following criteria required for the Annual Governance and Accountability Return (AGAR). There is very little change to this year on year, but should there be any changes the Board want to make, this can be done within reason and will be accommodated in the existing fee. For an exercise that would take considerable time the Chief Executive would be advised it would incur extra charges, however the Internal Auditor is happy to take anything on board.

The Internal Auditor noted everything is covered but each year a different element is covered in more detail. This is rotated so all areas are covered by an in-depth examination.

The Chairperson thanked the Internal Auditor and Director of Lighthouse UK Consultancy Ltd, who stayed for the remainder of the meeting.

2627 To review the follow Board policies - Agenda Item 7

(a) Policy No 01: Risk Management Strategy, Policy and Analysis.

The Committee reviewed the Board's risk management strategy, policy and analysis and noted that the overall methodology remained unchanged, with the risk assessment matrix continuing to underpin decision-making.

1.1 Risk of being unable to Prevent Flooding to Property or Land

(a) Coastal flooding from failure or overtopping of defences
The Chairperson noted the inclusion of lobbying of Greater Lincolnshire Mayor.

All AGREED the potential impact of risk would now be level 3.

The Chairperson noted the Greater Lincolnshire Mayor has a pot of money and questioned how much would be offered to the IDB's.

The Chief Executive responded that none would be available as the Greater Lincolnshire Mayor has highlighted her priorities within flood risk management are flood risk and growth. With the pot of money running

her office and the Mayor will only be a lobbying voice in central government.

Cllr M Geaney highlighted the Mayor has been given more money and more staff. Plus, the Mayor has been given one third of the highways budget to operate some parts of the highways.

The Chairman pointed out that any newcomer to Lincolnshire would be wise to do the due diligence checks before they settled.

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

Members noted that the previous reference to water coming through the banks at four pumping stations following Storms Babet and Henk had been removed from the consequences section, as remedial work is ongoing. The Committee was advised that wider work is continuing through the Fens 2100 programme, including the recent publication of a baseline “case for change” report, presentations to parliamentarians at Westminster, and ongoing media and stakeholder engagement, with the Chief Executive representing the Lincolnshire branch of ADA on the programme board. It was further noted that the Environment Agency had reduced one bank repair level from 3.05 to 2.95 metres on the basis that raising it further could displace flooding elsewhere, although this provided little reassurance to affected landowners. Discussion also covered the possibility of a landowner constructing an additional bank on private land at their own expense. Having considered the updated position, members agreed that the potential impact of the risk remained high, the likelihood remained medium, and the overall risk score should remain at 6.

(c) Flooding from failure of IDB pumping stations or excessive rainfall
Members considered the risk of flooding arising from failure of IDB pumping stations or excess rainfall and agreed that the current risk rating of 6 should remain appropriate, reflecting the high potential impact and medium likelihood. Particular note was made of the ongoing issues at Swineshead Pumping Station, while it was also reported that structural reviews had identified other pumping stations requiring remedial works.

The Committee noted that a comprehensive refurbishment plan is being developed for all 34 pumping stations, including consideration of fish and eel compliance measures, with works to be prioritised according to need and aimed at extending asset life over the longer term. It was further noted that progress over the coming year would provide a clearer indication of the programme and any funding opportunities, and members agreed that, in the meantime, the risk should remain under close review.

It was AGREED to maintain the risk level of 6.

(d) Flooding from Sewers or riparian watercourses
Members considered the risk of flooding from sewers or riparian watercourses and agreed that the existing risk rating of 2 remained

appropriate, reflecting a medium potential impact and low likelihood. The Committee noted ongoing work with Lincolnshire County Council, as Lead Local Flood Authority, to improve coordination during emergency situations so that members of the public are not passed between organisations when reporting flooding issues. It was acknowledged that this had been a particular issue following recent flood events, with reports sometimes being redirected rather than taken forward by the first authority contacted. Members agreed that clearer joint working and ownership of reports by the relevant risk management authorities was needed to improve the public response during such incidents.

All AGREED to the risk level of 2.

(e) Fluvial Flooding from unscheduled Emergency Discharge of the Lincolnshire Reservoir

Members discussed the potential risk arising from any emergency discharge from the proposed reservoir into the South Forty Foot Drain and agreed that this should be treated as a separate risk within the register. It was noted that such a discharge could present a significant threat to the Board's system, particularly during wet periods when the drain may already be near capacity. The Chief Executive advised that a meeting had been secured with the relevant parties and that representations would also be made as part of the stage 2 consultation.

The Committee agreed that a new risk item should be created specifically covering overtopping of the South Forty Foot Drain due to an unscheduled emergency discharge from the reservoir, with an initial risk score of 6, reflecting high impact and medium likelihood, so that it remains under regular review by both the Committee and the Board.

1.2 Risk of loss of reputation or being found negligent due to Emergency Actions

The Board reviewed the risk concerning the potential loss of reputation arising from being found negligent in relation to emergency actions. The Chair noted that amendments had been made to the wording, including deletions and additions, and invited the Chief Executive to explain the rationale. He informed members that he had recently given evidence in a County Court case (Riley v Black Sluice Internal Drainage Board). The judgment clarified that Internal Drainage Boards operate under permissive powers with respect to drainage and flood risk management, rather than a statutory duty under Section 14A of the Land Drainage Act. As a result of this legal precedent, the previously recorded consequence relating to statutory duty had been removed from the risk register. He further advised that this judgment would provide clarity not only for the Board but also for other IDBs and the Environment Agency moving forward.

Members discussed the wider implications of the ruling. The Chief Executive confirmed that he had shared the outcome with local IDBs in Lincolnshire, leaving it to those organisations to disseminate further if

appropriate. Tom Ashton welcomed the outcome, particularly for the Board, but noted that the interpretation also suggested that the Environment Agency similarly operates under permissive powers rather than a statutory obligation when acting under the same legislation. The Chief Executive clarified that this is correct when the Agency is acting under the Land Drainage Act, although it may use other legislative provisions in some circumstances, distinguishing between Section 14 (applicable to the Environment Agency and Lead Local Flood Authorities) and Section 14A (applicable to IDBs).

Following discussion, the Chair sought agreement from members on whether the revised risk score of four remained appropriate in light of the clarified legal position and amended wording. Members indicated their agreement, and no objections or dissenting views were raised.

1.3 Risk of Loss of Electrical Supply
The Chief Executive noted there had been no experience of blackouts.

The Chief Executive further reassured members that proactive measures were being taken to mitigate this risk. Specifically, the Board is working to improve the resilience of its infrastructure by increasing the height of transformers and electrical switchgear as part of ongoing pumping station refurbishment programmes. This approach was noted as demonstrating the Board's awareness of the risk and its commitment to reducing vulnerability. Members indicated their agreement with the current risk score and the mitigation strategy in place.

All AGREED the risk level to be 3.

1.4 Risk of failure of Boards Pumping Stations
The Board considered Item 1.4, relating to the risk of failure of the Board's pumping stations. The Chair outlined that this risk carries a high potential impact with a medium likelihood, resulting in an overall risk score of six. He highlighted known issues, including specific concerns at Swineshead Pumping Station, as well as the general ageing condition of the Board's assets, some of which also present structural concerns. The Chair emphasised that maintaining the risk score at this level ensures the matter remains a priority for ongoing monitoring and future detailed consideration by the Board. Members confirmed their agreement with retaining the risk score at six.

A discussion then followed regarding long-term approaches to pumping station design and maintenance. It was noted that more modern pumping stations are increasingly constructed with pumps and motors located externally, potentially reducing costs and simplifying maintenance arrangements. The Chief Executive acknowledged this point and advised that such approaches would be considered for any new-build pumping stations going forward. However, he explained that for existing assets that are structurally sound, or can be made so, the current strategy is to maximise the use of existing civil engineering structures and install more

environmentally sensitive pumps, including those that are less harmful to fish and eel populations.

The Chief Executive further clarified that, at present, only the Swineshead Pumping Station is likely to require full replacement, with other sites scheduled for extensive refurbishment works. He confirmed that where future circumstances necessitate complete rebuilds, alternative and potentially more cost-effective designs, such as those incorporating modern pumping technologies, would be fully considered.

Members also reflected on examples of newer installations, including a recently completed pumping station where a more simplified design has improved operational efficiency and ease of maintenance access. While acknowledging the benefits of retaining existing structures in some cases, it was noted that there can be long-term advantages in replacing outdated infrastructure entirely to avoid the ongoing burden of maintaining ageing buildings. The Chief Executive indicated that he did not dispute this viewpoint and agreed it would be considered as part of future decision-making. The discussion concluded with confirmation that the agreed risk score of six remained appropriate.

All AGREED to this risk level.

1.5 Risk of Board Watercourses being unable to Convey Water

The Board reviewed minor amendments to the stated risk management measures. The Chair noted that the Chief Executive had clarified the wording to state that all watercourses are cleared of weed growth once each year where possible. The Chief Executive explained that this wording more accurately reflects operational reality, as there are locations where maintenance cannot be completed, and it is therefore important not to imply full coverage. He advised that detailed records have been compiled, supported by mapped information, identifying which watercourses have and have not been cleared, along with the reasons for any omissions. This approach ensures transparency and helps manage expectations from landowners, reducing the likelihood of misunderstandings or complaints.

The Chair also highlighted an additional clarification that watercourses are de-silted on a regular, prioritised basis. While noting that this activity has historically been undertaken by the Board, he acknowledged that the inclusion of the term “prioritised” better reflects the current, more targeted approach. The Chief Executive explained that, whereas de-silting was previously carried out on a fixed ten-year rotational programme, the Board now uses improved surveying techniques, including GPS-based engineering assessments, to identify actual need within individual drains. This allows resources to be allocated more effectively, with higher priority watercourses addressed more frequently and lower priority ones attended to as required, rather than on a rigid timetable.

The Chair summarised that this approach ensures resources are not wasted and that maintenance is undertaken where it is most needed, rather than simply adhering to historical cycles. Following discussion, members confirmed their agreement that the risk level of four remained appropriate in light of these clarified and improved management arrangements.

1.6 Risk of Operating Machinery to Maintain Watercourses

The Board considered the risk relating to operational hazards, including the potential for machinery to strike overhead or underground electrical services, equipment entering watercourses, and parts of machinery causing injury to operatives, members of the public, or damage to other vehicles. The Chair noted that the management of this risk is primarily addressed through robust health and safety procedures, alongside the regular servicing and maintenance of all machinery.

In outlining the assessment, the Chair advised that the potential impact of the risk is considered medium, while the likelihood is low, resulting in an overall risk score of two. Drawing on his role within the Health and Safety Committee, the Chair provided assurance to members that health and safety remains a primary focus for both operatives and the Board. He confirmed that training is carried out regularly and to a high standard, and that appropriate procedures are consistently followed to minimise risk.

On the basis of these controls and the current operating environment, the Chair expressed his view that the risk score of two is appropriate. Members indicated their agreement with this assessment, and no objections were raised.

1.7 Risk of Claims from Third Parties for Damage to Property or Injury

The Board considered the risk of claims from third parties for damage to property or personal injury. The Chair outlined that the potential impact of such a risk is assessed as medium, while the likelihood is considered low, resulting in an overall risk score of two. He noted that, based on operational experience, staff and operatives are familiar with known risk areas, including locations where work is undertaken in close proximity to electrical infrastructure or private property. He emphasised that appropriate mitigation measures are implemented in line with established health and safety procedures to minimise the likelihood of incidents occurring.

During the discussion, Mr V Barker raised a query regarding liability in circumstances where the Board's machinery causes structural damage while undertaking work on behalf of the Environment Agency. He declared an interest in relation to this point. In response, the Chair suggested that such incidents would likely be covered by the Board's insurance arrangements, given that the Board would be responsible for the works undertaken, although he acknowledged that the specific provisions within agreements with the Environment Agency would need

to be confirmed. The Chief Executive indicated that this matter could be explored further outside the meeting if required.

Following discussion, and noting the mitigation measures in place, members confirmed their agreement that the risk score of two remained appropriate.

1.8 Risk of Third Parties damage to Board Maintained Assets
The Board considered the risk of third-party damage to Board-maintained assets. The Chair outlined that risk management in this area is supported through the maintenance of assets, enforcement of Board byelaws, and appropriate insurance arrangements. He further noted that the majority of pumping stations are now secured with fencing, significantly reducing the likelihood of unauthorised access and potential damage.

In assessing the risk, the Chair advised that the potential impact is considered medium, while the likelihood remains low, resulting in an overall risk score of two. He expressed the view that this score accurately reflects the current level of exposure, given the mitigation measures in place. The Chair invited members to comment on the proposed assessment, and no alternative views were put forward. Members therefore confirmed their agreement that a risk level of two remains appropriate.

1.9 Risk of Unplanned Loss of Senior Staff
The Board considered Item 1.9, relating to the risk of unplanned loss of senior staff. The Chair outlined that the potential impact of such a risk is assessed as medium, while the likelihood is considered low, resulting in an overall risk score of two. He commented positively on the Chief Executive's approach to staff development, noting that there has been a strong emphasis on training and upskilling across the organisation.

The Chair advised that, in the event of the loss of a senior member of staff, the Board would be able to continue operating effectively for a period, as other members of staff possess sufficient competence and training to provide cover and maintain key functions. He further highlighted that formalised arrangements are in place to share staff resources with other Internal Drainage Boards, ensuring additional external support is available where internal capacity may be limited.

The Chair concluded that these measures provide appropriate resilience and continuity planning. Members indicated their agreement with this assessment and confirmed that a risk score of two remains appropriate.

1.10 Insufficient finance to carry out works
The Board considered the risk relating to insufficient finance to carry out required works. The Chair highlighted that this item had been subject to significant amendment, particularly in relation to how the risk is managed. He outlined that the potential impact remains high, with the likelihood previously assessed between medium and low, resulting in a proposed

reduced risk score of three. The Chair drew attention to the strengthened mitigation measures, including the development of a ten-year budget to ensure adequate funding, a commitment to increasing reserves to a level sufficient to cover electricity costs in the event of two consecutive years of wet conditions, and updates to the Board's financial regulations. In addition, the long-term financial planning aims to achieve the general reserve forecast by 2030–31, alongside ongoing liaison with precepting councils.

The Chair noted that the proposed reduction in risk score, from six to three, was a recommendation from the Chief Executive and invited members' views. Tom Ashton commented that, given the Board's strong financial management, a reduction in likelihood could reflect the progress made, provided the current reserve position and financial outlook support that assessment. He emphasised, however, that this position should be kept under review and adjusted if circumstances change, particularly if reserves were eroded in future years.

Margaret Geaney raised concerns regarding the broader economic climate, including pressures on businesses and the agricultural sector, and queried whether there was a risk of reduced income through non-payment of drainage rates. The Chief Executive acknowledged that while this is a risk, it is currently considered very small. He reported that outstanding drainage rates stood at approximately £11,000 against a total of £1.8 million, which remains a relatively low proportion and is expected to be largely recovered. Margaret Geaney further expressed concern about potential future increases in non-payment due to rising costs and ongoing economic uncertainty, suggesting this should be monitored closely.

The Chair, speaking from experience within the agricultural sector, acknowledged the financial pressures faced by landowners, including rising fertiliser and fuel costs, but noted that drainage remains essential to maintaining productive land, and therefore payment of drainage rates is generally prioritised. He did, however, accept that hardship cases may arise and would need to be addressed appropriately.

Tom Ashton then raised a broader concern regarding the potential impact of local government reorganisation on the Board's financial sustainability. He highlighted the risk that, under a reduced number of unitary authorities, council-appointed members could be more easily influenced to constrain Board budgets, potentially affecting income from special levy. Both the Chair and Margaret Geaney supported this concern, noting the uncertainty surrounding local government reform and its potential implications.

In response, the Chief Executive offered an alternative perspective, suggesting that the creation of a single or fewer unitary authorities could, in fact, reduce financial risk by increasing the overall funding base, thereby decreasing the proportional burden of the Board's levies.

However, he identified a separate risk relating to governance, namely a reduced pool of councillors available to serve on boards, which could impact member attendance and engagement.

The Chair acknowledged both perspectives but maintained that, given the current level of uncertainty around local government reform and broader financial pressures, insufficient finance remains a significant strategic risk. Margaret Geaney reiterated her preference for a cautious approach, recommending that the risk level remain at six and be closely monitored over the next 12 months as the situation develops. This view was supported by Tom Ashton.

Following discussion, the Chair concluded that there was a clear majority in favour of retaining the higher risk level. It was therefore agreed that the risk score would remain at six. The Chief Executive also agreed to include an additional item within the risk management framework to monitor the impact of local government reform, specifically the potential for all appointed members to come from a single authority and for competing expenditure priorities to affect funding for drainage and flood risk management.

1.11 Reduction in staff performance

The committee considered the risk relating to a reduction in staff performance. The Chair outlined that the potential impact of this risk is assessed as medium, with a low likelihood, resulting in an overall risk score of two. He expressed confidence in the current management arrangements, noting that there is a strong emphasis on maintaining staff motivation and performance. The Chair advised that any staff experiencing difficulties are able to access support through the Chief Executive and their respective line managers, ensuring that concerns are addressed promptly and appropriately. On this basis, he indicated that the current risk score remained suitable.

The Chief Executive informed members of proposed future work to further strengthen staff wellbeing and performance, specifically through the introduction of an Employee Assistance Programme. He explained that this would provide a range of support services, including counselling, mental health support for issues such as anxiety, access to debt advice, legal guidance, a confidential helpline, online GP services, and family care support. The Finance and Admin Director, added that such programmes typically include 24-hour access to services, which enhances their value to employees. The Chief Executive emphasised that the initiative is aimed at improving staff wellbeing, maintaining morale, and reducing potential distractions that could impact performance. He further noted that the provision is relatively low cost and could contribute to reduced sickness absence and improved overall productivity.

The Chair welcomed the proposal, describing staff as one of the Board's greatest assets and supporting measures that make it easier to maintain

their wellbeing and effectiveness. Margaret Geaney raised a query in relation to recent employment legislation and its potential impact on staff management. The Chief Executive clarified the current position, confirming that while certain employment rights apply from day one, the qualifying period for unfair dismissal claims has been reduced to six months rather than immediate application. This provided reassurance to members regarding the Board's ability to manage performance issues within the appropriate legal framework.

The Chair concluded that the existing controls, together with the proposed enhancements, provide a strong framework for managing the risk. Members confirmed their agreement that the risk score of two remains appropriate.

1.12 Insufficient Staff Resources

The committee also considered the related risk of insufficient staff resources. The Chair outlined that this carries a medium potential impact but a low likelihood, resulting in a risk score of two. He noted that the Board continues to improve its approach to staff support and development and remains compliant with all relevant employment legislation. Members indicated their agreement with the assessment and confirmed that the risk score of two should be maintained.

2.1 Risk of Prosecution for not Adhering to Environmental Legislation

The Committee considered the objective to conserve and enhance the environment wherever practicable, ensuring no net loss of biodiversity. The Chair referred to earlier updates from the Chief Executive, noting that environmental considerations are incorporated into operational activities, particularly in relation to pumping station refurbishments. He highlighted that works will continue to align with relevant eel and fish legislation wherever possible, supporting the protection of aquatic species.

The Chair also drew attention to the development of a new, personalised and targeted Biodiversity Action Plan, which is scheduled for adoption in 2026. He commented that this demonstrates the organisation's ongoing commitment to environmental stewardship. Members noted that a range of practical measures are already being implemented, including the installation of bat boxes, creation of grass snake habitats, and the provision of fish refuges within watercourses. The Chief Executive confirmed that such initiatives are intended to support biodiversity and create more resilient ecosystems.

The Chair expressed his view that the organisation is fulfilling its environmental responsibilities and that biodiversity considerations are appropriately embedded within policies and operational practices. Members indicated their agreement with this assessment and confirmed that a risk score of two remains appropriate.

2.2 Non-Delivery of Objectives

The Committee then considered the risk relating to the non-delivery of environmental objectives, including those set out within the Biodiversity Action Plan. The Chair outlined that this risk is managed through structured project delivery, including the capital programme, annual environmental budgeting, and formal reporting of Biodiversity Action Plan actions to the Environment Committee, where oversight and scrutiny are provided.

On the basis of these controls and the current level of assurance, the Chair proposed that this be considered a very low risk, with a score of one. Members confirmed their agreement with this assessment, and no objections were raised.

3.1 Emergency Plan Inadequate or Not up to Date

The Committee considered Item 3, relating to the provision of a 24-hour, 365-day emergency response for the community. The Chair outlined that the key risk is that emergency planning may be inadequate or not kept up to date. He noted the importance of effective coordination with external bodies, including local authorities, and commented that improved referral arrangements, such as directing enquiries appropriately to the organisation, would support maintaining the current low risk assessment.

The Chief Executive clarified that the focus of this risk is specifically on the adequacy and currency of the emergency plan itself. He advised that the plan is formally reviewed by the Committee on a periodic basis, typically every five years, but is also subject to review following any emergency event in which it is deployed. This allows for practical learning to be incorporated, with any identified shortcomings addressed and effective measures reinforced. He explained that, following an incident, the plan is revisited and updated to reflect what worked well and what improvements may be required, before being reported back to the Board.

The Chief Executive expressed confidence that this iterative approach has strengthened the organisation’s emergency planning arrangements over time, contributing to the current low risk rating. The Chair agreed with this assessment and, having invited comments, confirmed that members were satisfied that a risk score of one remains appropriate.

3.2 Insufficient Resources (Staff and Equipment)

The Committee considered Item 3.2, relating to the risk of insufficient resources, including staff and equipment, to deliver emergency response functions. The Chair outlined that the potential impact of this risk is assessed as medium, with a low likelihood, resulting in an overall risk score of two. He advised that the risk is mitigated through the Board’s established approach to resource management, including the sharing of staff and equipment with partner organisations, and the ability to hire additional resources when required to ensure operational needs are met.

The Chief Executive highlighted that additional context had been included within the risk assessment, noting workforce commitment and morale as relevant factors influencing resource availability. He further advised that future work in this area includes consideration of the introduction of an Employee Assistance Programme, which could support staff wellbeing and help mitigate the impact of factors such as long-term sickness absence. He noted that the current position includes a small number of staff on long-term sick leave, which has the potential to affect resource availability.

The Chair sought clarification as to whether such absences were work-related but acknowledged the Chief Executive's position that specific details could not be discussed in a public meeting. He further observed that operational pressures, such as prolonged pumping periods, could contribute to staff fatigue, although he accepted that this was not necessarily the cause in the current circumstances. The Chair concluded that staff wellbeing is actively monitored and appropriately managed.

On the basis of the mitigation measures in place and the additional considerations outlined, members confirmed their agreement that the risk score of two remains appropriate.

3.3 Risk of Critical Incident Loss of Office

The Committee considered Item 3.3, relating to the risk of a critical incident resulting in the loss of the office. The Chair outlined that the potential impact of such an event would be high, while the likelihood remains low, resulting in an overall risk score of three. He noted that existing mitigation measures include improved data resilience, particularly through the implementation of remote backups to external servers, which has strengthened the organisation's ability to maintain continuity in the event of a disruption.

Vic Barker raised a query regarding the availability of backup power, referring to his own experience of having a generator capable of supporting key operations. He asked whether similar arrangements were in place, or could be considered, for the office and workshop to provide resilience in the event of a power outage.

The Chief Executive advised that this matter has been explored previously, including consideration of both the hire or installation of a generator and the potential use of battery storage linked to existing solar panels as a backup power source. However, it was concluded that the cost of implementing such solutions would outweigh the benefits, given the nature of the operations carried out at the office. He confirmed that Uninterruptible Power Supply systems are already in place for critical telemetry systems, ensuring that these would continue to operate provided there is power at the pumping stations. Beyond this, the Chief Executive indicated that most other functions could continue from alternative locations if necessary and are not solely dependent on the office.

The Chair thanked members for their contributions and concluded that, in light of the mitigation measures and previous considerations, the risk score of three remains appropriate.

4.1 Risk of Injury to Staff and Subsequent Claims and Losses
The Committee considered Item 4, relating to the objective of providing a safe and fulfilling working environment for staff. The Chair noted that there are extensive measures in place to manage this risk, including a comprehensive health and safety framework. He advised that the Health and Safety Committee receives strong engagement from staff and that the organisation maintains a thorough health and safety policy, which is formally reported annually. The risk was assessed as having a medium potential impact and a low likelihood, resulting in a risk score of two. Based on his experience and involvement, the Chair expressed confidence in the current arrangements and confirmed his view that the score remains appropriate. Members indicated their agreement, and the risk score of two was retained..

4.2 Risk of not complying with Health & Safety Legislation
The Committee then considered the risk of non-compliance with health and safety legislation. The Chair highlighted that the potential consequences of such failure could be significant, including enforcement action, cessation of works, delays to operational programmes, and potential prosecution of officers. The risk was assessed as having a high potential impact and a low likelihood, resulting in a risk score of three. He acknowledged that, while robust procedures are in place, there is always a possibility of human error, such as operatives failing to follow training or complete appropriate risk assessments before commencing work.

Vic Barker raised concerns based on personal observations, noting that there had been occasions where he felt operational practices were not as safe as they should be, although he had not intervened directly. The Chair responded by encouraging members to report any such concerns to the Chief Executive, emphasising that issues can then be addressed appropriately through training or toolbox talks without singling out individuals. He supported this approach with an example from his own experience, where a safety concern had been raised and subsequently addressed through a general reminder to all staff, reinforcing safe working practices without attributing blame.

The Chief Executive reinforced the importance of reporting such concerns, noting that both officers and members share a responsibility for maintaining safe working practices. He stressed that, in the event of a serious incident, accountability would extend to those aware of unsafe practices who had not taken action. He emphasised that the organisation is continuing to develop a positive health and safety culture, supported by the Health and Safety Committee and ongoing training. He also identified specific areas where continued vigilance is required, including working near water, use of safety equipment such as life vests and

restraint systems, operation of machinery, and working in confined spaces.

The Chair concluded that maintaining open communication around health and safety concerns is essential to achieving the objective of providing a safe working environment. Members agreed that, in light of the controls in place and the importance of continued vigilance, the risk score of three remains appropriate.

5.1 Risk of Loss of Cash

The Committee considered the risk of loss of cash. The Chair outlined that the potential impact and likelihood of this risk are both assessed as low, resulting in an overall risk score of one. He noted that the organisation does not typically hold significant amounts of cash on the premises, with only limited petty cash retained and occasional cash payments received for drainage rates.

The Finance and Admin Director, confirmed that cash holdings are minimal.

The Chair emphasised that robust financial controls are in place and supported by a strong and effective accountancy function. On this basis, he expressed confidence that the risk is being appropriately managed. Members indicated their agreement, and it was confirmed that the risk score of one remains appropriate.

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

The Committee considered the risk of loss of money through investments held in building societies, banks, and managed funds. The Chair invited discussion on this item and noted that the Executive Committee regularly reviews the Board's investment portfolio as part of its risk management arrangements, with the next review scheduled for early June.

Vic Barker reflected on previous decisions to pursue higher-return investments and expressed concern about current market conditions, particularly in relation to exposure to North American markets. He noted that he had personally withdrawn funds from investments with significant exposure to the United States due to declining values and broader economic uncertainty, and queried whether similar concerns should be considered in relation to the Board's portfolio.

The Chair acknowledged these concerns and reiterated that the Board's investments are subject to regular oversight. Margaret Geaney sought clarification on whether the Chief Executive has the authority to act quickly in response to changing market conditions. The Chief Executive confirmed that, while formal approval would be required, decisions could be progressed through the Executive Committee within a short timeframe, typically within 24 hours, without needing to wait for a scheduled meeting.

The Chief Executive provided a summary of the current investment allocations, outlining that the Board holds approximately £119,000 in North American equities, £63,000 in overseas bonds, £45,000 in UK bonds, and £56,000 in UK equities. He noted that, while exposure to overseas markets exists, it remains proportionate within the overall investment portfolio and is considered manageable. He further advised that he is scheduled to meet with the Board's investment managers, Brewin Dolphin, for the annual review, and confirmed that any concerns raised during the discussion would be taken forward as part of that process.

The Chair added that a recent review with fund managers had already resulted in a shift from very low-risk investments to a more moderate risk approach in order to achieve improved returns, reflecting a balanced and considered investment strategy. He emphasised that professional advice will continue to guide investment decisions and that the portfolio can be adjusted as required.

Following discussion, the Chair asked members to confirm their agreement with the proposed risk score. Members indicated their satisfaction with the current arrangements and confirmed that a risk level of three remains appropriate.

5.3 Risk of Fraud by Senior Officers

The Committee considered the risk of fraud by senior officers, including the potential consequence of financial loss. The Chair outlined that the risk is mitigated through a number of established financial controls. These include the requirement for all transactions to be authorised by at least two officers, ensuring appropriate oversight and accountability. In addition, all purchase ledger transactions are subject to review by the Board, providing a further layer of scrutiny, and the organisation maintains adequate insurance coverage.

The Chair expressed the view that these arrangements are comprehensive and provide a strong framework for managing the risk. On this basis, he proposed that the risk should be assessed as low, with a risk score of one. Members indicated their agreement, and the risk score of one was confirmed.

5.4 Risk of Inadequacy of Internal Checks

The Committee considered the risk of inadequacy of internal checks leading to incorrect payments being made. The Chair outlined that this risk is managed through a range of established financial controls, including the requirement that all items resulting in payments are checked prior to processing. He further noted that all payments made through the Board's bank accounts must be authorised by two authorised signatories in accordance with the financial regulations, and that additional independent verification checks are carried out with suppliers to mitigate the risk of mandate fraud.

The Chair advised that the potential impact of this risk is assessed as medium, with a low likelihood, resulting in a proposed risk score of two. He commented that, given the strength of the controls in place, there could be an argument for a lower risk score. However, the Chief Executive clarified that the financial thresholds applied to the risk categories support the current assessment, noting that medium impact reflects potential losses in the range of £20,000 to £100,000. He added that, given the Board regularly processes payments within and above this range, including significant electricity costs, the categorisation as medium impact is appropriate.

The Chair acknowledged this explanation and agreed that the current assessment accurately reflects the level of financial exposure. He invited further comment from members, and no alternative views were put forward. Members therefore confirmed that the risk score of two remains appropriate.

5.5 Fraudulent use of Credit Cards

The Committee considered the risk of fraudulent use of credit cards. The Chair outlined that access to Board-issued credit cards is limited to senior officers, and that appropriate safeguards are in place to manage the risk. These include defined card limits, with individual limits set at £5,000, £5,000, £2,500 and £2,500 respectively, alongside the provision of insurance to cover unauthorised use.

The Chair further advised that all card expenditure is subject to monthly reconciliation and is formally certified by both the Chief Executive and the Projects Director, providing an additional layer of financial control and oversight. He assessed both the potential impact and likelihood of this risk as low, resulting in a proposed risk score of one.

The Finance and Admin Director, confirmed that these arrangements accurately reflect current practice and expressed her agreement with the assessment. The Chair invited any further comments from members, and no objections were raised. It was therefore agreed that the risk score of one remains appropriate.

6.1 Risk to Board Members

The Committee considered the objective of ensuring that all actions taken comply with current UK and EU legislation. The Chair outlined that this risk is managed through a combination of appropriate insurance cover, including corporate liability, and reliance on qualified and experienced staff to advise the Board and ensure compliance across all areas of operation.

The Chair also highlighted the significant role of the Chief Executive in maintaining compliance, noting that he has undertaken extensive training, particularly in relation to health and safety and recent employment legislation. He commented that the Chief Executive has a

strong understanding of the evolving regulatory environment and is well positioned to ensure that the organisation remains compliant with applicable legal requirements.

The Chair concluded that the organisation is fully aware of the relevant risks and has appropriate controls in place to manage them effectively. He expressed his satisfaction with the current arrangements and invited comments from members. No concerns were raised, and members indicated their agreement with the assessment.

6.2 Risk of not complying all Employment Regulations and Laws
The Committee then considered the risk of not complying with employment regulations and legislation. The Chair acknowledged that there is an inherent risk in this area, but advised that the potential impact is assessed as medium, with a low likelihood, resulting in a risk score of two. He expressed confidence that the organisation remains up to date with relevant legal requirements, noting that the Chief Executive maintains a strong awareness of legislative changes affecting the Board, including those relating to employment law and wider regulatory frameworks.

The Chief Executive informed members that both he and the Maintenance Director have recently completed ACAS training on the handling of grievances and disciplinary procedures, and that further training is planned for other directors and managers. He also confirmed that he has undertaken training relating to the Employment Rights Act 2025 and will continue to engage with further updates as additional elements of the legislation come into force in stages.

The Chair noted that the introduction of new legislative requirements is being phased over time and acknowledged that the organisation is actively monitoring these developments. On the basis of the controls in place and the ongoing commitment to training and compliance, the Chair confirmed that he was satisfied with the current risk assessment. Members indicated their agreement, and it was confirmed that the risk score of two remains appropriate.

7.1 Risk of Collecting Insufficient Income to Fund Expenditure
The Committee considered the objective of delivering a cost-efficient Internal Drainage Board that provides value for money. The Chair outlined that the primary risk relates to the adequacy and sustainability of funding arrangements, and highlighted that this is currently managed, in part, through engagement with a special interest group of local authorities operating via the Local Government Association. The Chief Executive clarified that this group is actively lobbying central government for reform of the way special levies are calculated and funded, and has already engaged with Members of Parliament on several occasions. He further advised that the Department for Environment, Food and Rural Affairs is undertaking a review that includes consideration of alternative funding mechanisms.

The Chief Executive noted that, in light of these ongoing developments, there is a greater degree of uncertainty than previously recognised, particularly in relation to the potential outcomes of both the lobbying activity and wider government review. He also confirmed that the implications of local government reorganisation have been incorporated into the assessment, reflecting earlier discussion within the meeting.

The Chair acknowledged that this aligns with concerns previously raised by both Tom Ashton and Margaret Geaney regarding financial uncertainty and structural change. He indicated that, while the likelihood of risk had previously been assessed as low, there is merit in taking a more cautious approach given the evolving external environment. Tom Ashton commented that he remained sceptical regarding the effectiveness of the special interest group, suggesting that it may face challenges in agreeing a unified position or securing outcomes that are beneficial to Internal Drainage Boards, given that it is led by local authority finance representatives rather than those directly involved in drainage operations.

The Chief Executive added that local government reorganisation may ultimately have a more significant impact than the outcomes of the special interest group. The Chair agreed with this view and concluded that, in light of the uncertainties identified, it would be appropriate to increase the risk score. Members indicated their agreement, and it was confirmed that the risk level would be increased from one to two, with the position to be kept under review as further information becomes available.

7.2 IDB abolished or taken over

The Committee considered the risk of the Internal Drainage Board being abolished or taken over. The Chair outlined that both the potential impact and likelihood of this risk are assessed as low, resulting in an overall risk score of one. He expressed a clear view that such an outcome is highly unlikely and does not present a significant concern to the organisation at the present time.

Members indicated their agreement with the assessment, and it was confirmed that the risk score of one remains appropriate.

8.1 Risk of Loss of Telemetry

The Committee considered the risk of loss of telemetry. The Chair outlined that the potential impact of such a failure is assessed as medium, while the likelihood is low, resulting in an overall risk score of two. He noted that, while his own technical knowledge in this area is limited, it is recognised that there is always a possibility of system outages or failures within IT and communications infrastructure, and therefore the risk cannot be regarded as negligible.

The Chief Executive highlighted that measures have been taken to strengthen system resilience, including the introduction of radio backup alongside upgraded 4G and 5G telemetry systems. He emphasised that the organisation has made concerted efforts to ensure continuity of data and operational monitoring through these enhancements.

A member sought clarification regarding the reference to directors being trained in the use of telemetry, the Chief Executive confirmed that this applies to himself and the three operational directors. He explained that, in emergency situations, these individuals form part of a rota system to provide 24-hour monitoring of telemetry data when required, ensuring appropriate oversight during periods of heightened operational demand.

The Chair thanked members for the clarification and confirmed that, in light of the controls and arrangements in place, the risk score of two remains appropriate. Members indicated their agreement, and no objections were raised.

8.2 Risk of loss Telephone Communications

The Committee considered the risk of loss of telephone communications. The Chair outlined that both the potential impact and likelihood of this risk are assessed as low, resulting in an overall risk score of one. He noted that the organisation's resilience in this area is supported by practical arrangements, including the provision of mobile telephones to staff and the use of a separate broadband connection for telephone systems, independent from the main network.

The Chair expressed the view that these measures provide sufficient assurance that communication can be maintained in most circumstances, even in the event of a failure affecting part of the system. On this basis, he confirmed that a risk score of one remains appropriate. Members indicated their agreement, and no objections were raised.

8.3 Risk of loss of internet connections

The Committee considered the risk of loss of internet connectivity. The Chair outlined that the potential impact of this risk is assessed as medium, with a low likelihood, resulting in an overall risk score of two. He noted that, similar to the loss of telemetry, there is always an inherent risk of internet outages which could disrupt operations, and therefore it is appropriate that the risk score remains above the lowest level.

The Chief Executive emphasised the increasing reliance on internet-based systems across the organisation, highlighting that many core functions are now conducted online. He advised that a loss of connectivity would have a significant operational impact, including the ability to process payments and manage financial transactions, which reinforces the assessment of the impact as medium.

The Chair acknowledged this point and reiterated that, given both the likelihood of disruption and the growing dependence on digital systems,

the current risk score of two is justified. Members indicated their agreement, and it was confirmed that the risk score of two remains appropriate.

8.4 Risk of Network Failure

The Committee considered the risk of network failure resulting in all computers and information becoming inaccessible. The Chair outlined that the potential impact of such an event would be high, while the likelihood is assessed as low, resulting in an overall risk score of three. He noted that a loss of network access would significantly disrupt operations, given the organisation's reliance on digital systems.

During discussion, the Chief Executive remarked on the reliance of staff on digital systems for day-to-day operations, reinforcing the extent to which business activities are dependent on network availability. The Chair acknowledged this point and sought confirmation from members that the proposed risk score remained appropriate.

On the basis of the discussion and the existing mitigation measures, the Chair concluded that a risk score of three remains appropriate. Members indicated their agreement, and no objections were raised.

8.5 Risk of Breach in Cyber Security Inc. Risk of Virus being introduced to Network

The Committee considered Item 8.5, relating to the risk of a cyber security breach, including the introduction of viruses or malicious software to the network. The Chair noted that extensive controls are in place, as detailed within the risk register, to mitigate this risk.

The Chief Executive provided a comprehensive update on recent cyber security performance data, explaining that approximately 154 million interactions across the firewall had been monitored, with 15.8 million individual elements scanned. He highlighted that the most significant outcome was that no breaches had occurred, with all attempted intrusions successfully prevented. He further reported that a number of attempted network attacks had originated from overseas sources, including approximately 2,000 from China, 57 from Russia, and 13 from Ukraine. Of nine identified attempts to gain access to the system, all nine were successfully blocked. He explained that many of these attempts are automated or opportunistic in nature, often seeking to exploit systems for financial gain through methods such as encryption and ransom demands.

The Chair emphasised that the absence of successful breaches is a key indicator of the effectiveness of the Board's current cyber security arrangements. He acknowledged that a previous risk score of six had reflected heightened concern following incidents affecting neighbouring organisations, but noted that subsequent system reviews and ongoing improvements have strengthened resilience. These measures include regular system monitoring, external consultancy support, quarterly

proactive security reviews by IT specialists, and the implementation of cyber insurance cover.

Tom Ashton observed that while the evidence presented demonstrates strong system performance, it is important to recognise that no system can be entirely immune from attack, particularly where highly resourced or targeted threats may arise. The Chair agreed, noting that the organisation continues to invest in maintaining and enhancing its cyber defences in line with evolving threats, including consideration of further system upgrades.

The Chief Executive confirmed that staff awareness and training also form an important part of the organisation's defence, with regular updates, online learning, and guidance provided through banking partners, insurers, and IT providers. He advised that cyber security awareness is included within staff induction processes and reinforced periodically throughout employment.

Vic Barker expressed his appreciation for the detailed update and the level of assurance provided, noting that the information presented gave members confidence in the robustness of the organisation's approach to cyber security.

In light of the significant controls in place, the strong performance data, and the ongoing commitment to system improvements, the Chair proposed that the risk score be reduced from six to three, reflecting a high potential impact but a now low likelihood of occurrence. Members indicated their agreement with this revised assessment, and it was confirmed that the risk score of three is appropriate.

8.6 Risk of Network Security Breach

The Committee considered Item 8.6, relating to the risk of a network security breach. The Chair noted that, in light of the detailed discussion under Item 8.5 regarding cyber security risks and the decision to reduce that risk score to three, it would be appropriate and consistent to align the assessment for this closely related risk.

8.7 Risk of Loss of Accounting Records

The Committee considered the risk of loss of accounting records. The Chair outlined that both the potential impact and likelihood of this risk are assessed as low, resulting in an overall risk score of one. He noted that the organisation relies heavily on these records for financial management, but expressed confidence in the controls and systems in place to protect them. The Finance and Admin Director confirmed that the arrangements are sufficient to support the effective management of accounting records. Members indicated their agreement, and it was confirmed that the risk score of one remains appropriate.

8.8 Risk of Loss of Rating Records

The Committee then considered Item 8.8, relating to the risk of loss of rating records. The Chief Executive explained that this area has recently been strengthened following the transition to a new rating management system. He advised that, in accordance with the Land Drainage Act, the Board continues to maintain physical records, including land registers and maps, which are securely stored on-site. In addition, electronic records are now held on a remote drainage management system hosted by an external provider, with access facilitated via a secure connection. This provides enhanced resilience, as the hosting provider maintains appropriate cyber security measures and ensures that system updates are applied centrally.

The Chief Executive further outlined that the remote hosting arrangement allows for ongoing system improvements without additional burden on internal resources. He also noted that, while certain historic paper records are retained, core statutory information could be recreated from the digital systems if required. Margaret Geaney queried whether the physical storage arrangements provided adequate protection, particularly in relation to fire risk. The Chief Executive confirmed that records are stored securely, although he noted that the critical statutory information is now primarily safeguarded through the electronic systems. The Chair acknowledged that the combination of physical record retention and enhanced digital storage provides a robust approach to managing this risk. He noted that, while some historical records may not be fully recoverable if lost, the key legal and operational data could be reproduced if necessary. On this basis, the potential impact was assessed as high, with a low likelihood, resulting in a risk score of three. Members confirmed their agreement that this remains an appropriate assessment.

The Chair concluded the review by thanking members for their input, noting that the Committee had completed a thorough consideration of the risk register.
Chris Harris, acting in his capacity as auditor, commented that he was impressed with the thoroughness and level of detail demonstrated during the review. He observed that the Committee's approach compared favourably with other organisations, noting that the depth of scrutiny applied was particularly commendable and refreshing from an audit perspective.

The Chair invited any final observations or identification of any areas that may have been overlooked. Chris Harris confirmed that he was satisfied that all relevant matters had been appropriately considered and advised that he would have intervened had any issues required further attention.

The Chair concluded by reiterating the importance of maintaining a thorough and robust approach to risk management and thanked all members for their contributions to the discussion.

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

(b) Policy No 04: Procurement Policy.

The Committee considered Policy No. 4, the Procurement Policy. The Chair invited the Chief Executive to introduce the item. The Chief Executive explained that, although the review had originally been prompted by an audit recommendation, the process had developed into a more fundamental revision of the policy. He advised that the previous version had become overly complex, with multiple layers and exceptions, and that the revised document seeks to simplify and streamline the approach, making it more practical and easier for staff to follow.

The Chief Executive highlighted the introduction of a clearer structure, including a visual representation of levels of responsibility within the organisation. He explained that all relevant staff with purchasing authority are now clearly grouped, with management, directors, and senior responsibility levels defined more transparently. The revised document has also been reviewed by staff to ensure clarity and usability, with formatting improvements made to enhance readability.

The Committee discussed specific changes within the policy. The Chief Executive drew attention to the requirement for estimated values to be recorded on orders where precise costs are not known at the outset, such as equipment servicing. This aims to improve financial control and auditability by ensuring that all purchase orders include a defined value, even where this is initially indicative. He also noted a revision to authorisation procedures, whereby invoices will now be approved by a director rather than solely by the Finance and Admin Director, addressing a practical gap where approvals could otherwise be delayed.

Further discussion focused on the restructuring of financial thresholds for procurement. The Chief Executive explained that thresholds had been devised reflecting current costs and inflation. In particular, the revised approach establishes clearer requirements for quotations. For lower-value purchases, flexibility is retained, while for mid-range expenditure a minimum of three quotes is required, and for higher-value purchases, three formal written quotations must be obtained and retained for audit purposes. He confirmed that this approach reflects audit recommendations while remaining practical for operational delivery.

The Chief Executive also explained that supporting data had been analysed to inform the revised thresholds, with examples of recent transactions used to ensure that the new bandings are realistic and proportionate. He noted that unnecessary complexity had been removed, particularly in relation to exceptions, to create a more consistent and understandable framework. The Chair welcomed this, observing that the revised policy provides a clearer and more consistent approach across all procurement activity.

Members considered the structure and clarity of the revised document. Tom Ashton commented that the updated policy demonstrates the effectiveness of the audit process in identifying areas for improvement and supporting the development of more robust and streamlined procedures. Margaret Geaney agreed, noting that the revised format is clear and easy to follow.

The Chair concluded that the revised Procurement Policy represents a significant improvement in clarity and usability. He asked members to confirm whether they were content to recommend the policy for approval by the Board. Members indicated their agreement. The Chair also sought the view of the auditor, Chris Harris, who confirmed that he was satisfied with the revised policy and noted that it would be subject to review as part of future audits.

The Committee RESOLVED to recommend that the Procurement Policy (No.04) be approved at the next Board meeting.

(c) Policy No 10: Delegation of Authority.

The Chair thanked the Chief Executive for the work undertaken in updating the policy and recorded the Committee's appreciation for the effort involved in its revision.

The Chief Executive advised that this item forms part of the routine review cycle; however, minor amendments had been made to ensure alignment with the previously considered Procurement Policy. He explained that the only changes proposed were to incorporate the updated procurement thresholds and authorisation arrangements into the Delegation of Authority framework, ensuring consistency between the two policies.

The Chair noted that, as the Committee had already reviewed and supported the revised Procurement Policy, it was logical to support the corresponding amendments within the Delegation of Authority. He invited members to comment on whether any further revisions were required.

No additional comments or amendments were proposed.

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

2628 To receive the Risk Register - Agenda Item 8

The Committee received the Risk Register, noting that the version presented reflected the standing summary format and did not yet incorporate the amendments agreed during the course of the detailed review undertaken at the meeting. The Chief Executive confirmed that the document would be updated to reflect all agreed changes prior to submission to the Board.

The Chair reminded members that the Committee's approach includes an annual detailed review of all high-level risks, particularly those previously

scored at level six, and noted that, following the current review, a number of these risks had been reduced. This would result in a smaller number of high-level risks requiring detailed scrutiny at the next annual review.

Members were invited to comment on the register as presented. Chris Harris identified an inconsistency in the scoring of the risk relating to insufficient finance to carry out works, noting that it had not been updated in line with the Committee's earlier decision. This was acknowledged, and it was confirmed that the risk score should reflect the revised assessment of high impact and medium likelihood, resulting in a risk score of six. The Chief Executive confirmed that all such amendments would be thoroughly checked and corrected before the final version is presented to the Board.

The Chair summarised that, subject to the agreed updates being incorporated, the Risk Register accurately reflects the Committee's discussion and risk assessments.

The committee AGREED that the Risk Register be accepted (with the changes to be made as per the Risk Management Strategy).

2629 To receive the Catalogue of Board Policies with recommended approval dates - Agenda Item 9

The Committee considered Item 9, being the review of the Board's catalogue of policies, including the schedule of review frequencies and dates. The Chair noted that this provides oversight of when each policy is due for review and ensures that all governance documents remain current and compliant.

The Chief Executive highlighted that the Health and Safety Policy, which had been identified for review, has been deferred to the September meeting. He explained that this will allow it to be presented alongside the Board's byelaws, which are also due for their five-year statutory review. He advised that, while the byelaws will be formally reviewed, they are largely standard documents and any amendments would require approval from the DEFRA Minister rather than the Board, making any changes unlikely.

The Chief Executive further noted that the Health and Safety Policy is a substantial document, approximately 50 pages in length, incorporating a wide range of detailed procedures and requirements. As such, it will require careful and thorough review by members. The Chair acknowledged this and emphasised the importance of allowing sufficient time for proper consideration in advance of the meeting.

In response, the Chief Executive confirmed that the policy documentation would be circulated to members at least two weeks prior to the September meeting, rather than the usual one-week timeframe, to allow adequate time for review. He also reminded members that the policy is available via the Board's website.

The Chair thanked the Chief Executive for the update and noted the Committee's appreciation of the need for extended review time for such a

significant policy. Members indicated their agreement with the proposed approach to the review timetable.

The Committee AGREED that the Catalogue of Board Policies be adopted

2630 Any Other Business - Agenda Item 10

Tom Ashton proposed that the Committee formally record its appreciation for the work of the Chief Executive, the Finance and Admin Director, and the wider team in achieving a strong audit outcome. He noted that the Committee, and the Board more broadly, should take pride in receiving a positive and thorough audit result, describing it as a “clean bill of health.” He further suggested that consideration be given to how this level of diligence and responsible financial management might be communicated more widely, to demonstrate to the public the care taken in managing funds and fulfilling the Board’s responsibilities.

The Chair thanked Tom Ashton for his comments and confirmed that the Committee’s appreciation would be formally recorded. He echoed these sentiments, acknowledging the significant amount of work undertaken behind the scenes to achieve such outcomes.

There being no further formal business, the Chair thanked Chris Harris and Steve Forsyth for their attendance and contributions, acknowledging the detailed nature of the discussions, particularly in relation to the comprehensive review of the risk register. He also thanked all members for their input and participation.

There being no further business the meeting closed at 15:54

Annual Governance and Accountability Return 2025/26 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 £15 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 2025/26

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 2026.**
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 2026** 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 2026
   - 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 2025/26

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 Return **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 2026 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 2025/26** approved and signed, page 4
- **Section 2 - Accounting Statements 2025/26** approved and signed, page 5

Not later than 30 September 2026 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) 2025/26

- 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 2026
- The Annual Governance Statement (Section 1) **must** be approved before the Accounting Statements (Section 2) and evidenced by the agenda or minute references, even where approved on the same day.
- 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 which **must** be a single period of 30 working days for inspection (this excludes weekends and public holidays) which **must** include the first 10 working days of July.
- **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.
- Additional costs may be incurred if additional audit work is required.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2025) equals the balance brought forward in the current year (Box 1 of 2026).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights which **must** be a single period of 30 working days for inspection (this excludes weekends and public holidays) which **must** include the first 10 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 2026**

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 2026** 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 2025/26

Black Sluice Internal Drainage Board

www.blacksluiceidb.gov.uk

During the financial year ended 31 March 2026, 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 2025/26 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. Cash payments were properly supported by receipts, all 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 2024/25, it met the exemption criteria and correctly declared itself exempt. *(If the authority had a limited assurance review of its 2024/25 AGAR tick "not covered")*			✓
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 *(during the 2025/26 AGAR period, were public rights in relation to the 2024-25 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).*	✓		
N. The authority has complied with the publication requirements for 2024/25 AGAR *(see AGAR Page 1 Guidance Notes).*	✓		
O. The authority has complied with laws, regulations & proper practices relating to digital and data compliance.	✓		

P. **(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: 23/02/2026 24/02/2026 25/02/2026

Name of person who carried out the internal audit: CHRISTOPHER R. HARRIS

Signature of person who carried out the internal audit: C R Harris

Date: 10/06/2026

***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 2025/26

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 2026, that:

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

***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:

23/06/2026

and recorded as minute reference:

2732

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

Chair

Clerk

www.blacksluiceidb.gov.uk

Section 2 – Accounting Statements 2025/26 for

Black Sluice Internal Drainage Board

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	*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.*
1. Balances brought forward	1,645,695	4,487,801	*Total balances and reserves at the beginning of the year as recorded in the financial records. Value **must** agree to Box 7 of previous year.*
2. (+) Precept or Rates and Levies	3,216,349	3,398,074	*Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.*
3. (+) Total other receipts	5,071,387	5,342,728	*Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.*
4. (-) Staff costs	1,508,007	1,604,960	*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.*
5. (-) Loan interest/capital repayments	0	0	*Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).*
6. (-) All other payments	3,937,623	4,863,090	*Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).*
7. (=) Balances carried forward	4,487,801	6,760,553	*Total balances and reserves at the end of the year. **must** equal (1+2+3) - (4+5+6).*
8. Total value of cash and short term investments	5,140,702	7,634,756	*The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – **To agree with bank reconciliation.***
9. Total fixed assets plus long term investments and assets	6,845,668	7,163,710	*The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.*
10. Total borrowings	0	0	*The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).*

For Local Councils Only	Yes	No	
11 Do the figures in the accounting statements above exclude any trust transactions?			*For guidance refer to the Practitioners' Guide sections 2.31 to 2.33.*

I certify that for the year ended 31 March 2026 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

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

D. Withnall

Date 11/06/2026

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

23/06/2026

as recorded in minute reference:

2733

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

Section 3 – External Auditor's Report and Certificate 2025/26

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 2026; 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 2025/26

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:

The smaller authority has not provided:

- evidence that it has considered the independence of the internal auditor during the year under review.

3 External auditor certificate 2025/26

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 2026.

External Auditor Name

PKF LITTLEJOHN LLP

External Auditor Signature SIGNATURE REQUIRED Date 28/08/2026

Archived: 02 October 2026 11:09:46
From: Chris Harris
Mail received time: Thu, 20 Aug 2026 08:47:25
Sent: Thu, 20 Aug 2026 09:47:16
To: Daniel Withnall
Cc: Steve Forsyth
Subject: 2026 27 internal audit
Importance: Normal
Sensitivity: None
Attachments: Audit Programme for IDBs - 2026 27.docx

Hi Guys

Its that time of year when I send out the audit programme for 2026/27.

I note in the practitioners guide paragraph 4.11 that each year there is a need for me to cover off personal independence, financial independence and professional independence.

As a member of the Institute of Internal Auditors the following is required of me:

The IIA requires internal auditors to be independent and objective. This includes organizational independence of the internal audit function and individual objectivity of the auditor. Auditors must avoid personal conflicts of interest and undue influence, and they must exercise professional judgment. However, "financial independence" is not established by the IIA as a separate category of auditor independence.

To cover the financial independence. Lighthouse Consulting is an independent company. We only enjoy the fee we receive from the drainage boards for the audit work undertaken.

I attach the audit programme for 2026/27. Please note I am now specifically including a section at the end of the governance part of the programme to specifically deal with Objective O of the internal audit part of the AGAR.

Kind regards

Chris

Chris Harris
Associate Principal Auditor
Lighthouse UK Consultancy Ltd
07522 247382

BLACK SLUICE INTERNAL DRAINAGE BOARD
AUDIT & RISK COMMITTEE - 27 OCTOBER 2026
AGENDA ITEM 07
Internal Drainage Boards - Audit Programme - Internal Audit Year 2026/27

Name of Board: .....

Governance

Check a sample of Policies and Procedures and confirm these are current (in date) and have been appropriately approved.

Name of Policy/Procedure	Date of approval	Outcome of examination	Recommendation

Check a sample of Board and Committee meeting agendas and minutes (latest three). Confirm adequate attendance and that governance arrangements were maintained (decision items proposed, seconded and voted upon). Note penny rate approval (February meeting), approval of major items of expenditure, Health and Safety reporting, financial reporting, approving policies etc.

Name of Board/Committee	Date of Meeting	Outcome of examination	Recommendation

Web site (check)

The Board published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.

In the year covered by this AGAR, the Board correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 20xx-xx AGAR period, were public rights in relation to the 20yy-yy (previous year) AGAR evidenced by a notice on the website and/or Board approved minutes confirming the dates set).

The Board has complied with the publication requirements for 20zz/zz AGAR (see AGAR Page 1 Guidance Notes). (Sections 1 and 2 of the Annual Governance and Accountability Return; a declaration that the status of the statement of accounts is 'unaudited'; and a statement that sets out details of how public rights can be exercised, as set out in Regulation 15(2)(b), which includes the period for the exercise of public rights.)

External Auditor's Review — A notice of the conclusion of the external auditor's limited assurance review of the Annual Governance and Accountability Return, together with relevant accompanying information, was published (including on the Board's website or other website) in accordance with the requirements of Regulation 16 the Accounts and Audit Regulations 2015.

The authority has complied with laws, regulations & proper practices relating to digital and data compliance.

Narrative on Governance

Risk

Identifying and assessing risks — The Board needs to identify, assess and record risks associated with actions and decisions it has taken or considered taking during the year that could have financial or reputational consequences.
Addressing risks — Having identified, assessed and recorded the risks, the Board needs to address them by ensuring that appropriate measures are in place to mitigate and manage risk. This might include the introduction of internal controls and/or appropriate use of insurance cover.

Examine the risk management policy, procedures and reporting to the Board.

Examine the current risk register – to include controls and mitigations.

Examine the management and monitoring arrangements for risk management.

Narrative on Risk

Financial (Internal Control Framework)

Documentation required at start of the audit.

Name of Document	Date document produced	End of Financial Year document
Current Trial Balance		
Latest Balance Sheet		
Latest Income and Expenditure Summary		
Latest Aged Debtors – non rates		
Latest Aged Debtors - Rates		
Latest Aged Creditors		

Conformation of Accounting Records

Description		
RFO has a system of financial controls		
RFO in place procedures to record all financial transactions		
Up to date accounting records		
Check previous years accounting statement figures – carried forward totals		

Creditors (Accounts Payable)

Select a sample of 3-5 invoices paid during the current financial year - preferably large to assess compliance with Financial Regulations.

Name of Creditor	
Date of Invoice	
Date of Payment	
Gross Amount including VAT Was VAT correctly accounted for	
Description of Purchase	
Comments/Outcomes Including compliance with Financial Regulations. Payments were supported by invoices, expenditure was approved.	
Recommendation	

Name of Creditor	
Date of Invoice	
Date of Payment	
Gross Amount including VAT Was VAT correctly accounted for	
Description of Purchase	
Comments/Outcomes Including compliance with Financial Regulations. Payments were supported by	

invoices, expenditure was approved.	
Recommendation	

Name of Creditor	
Date of Invoice	
Date of Payment	
Gross Amount including VAT Was VAT correctly accounted for	
Description of Purchase	
Comments/Outcomes Including compliance with Financial Regulations. Payments were supported by invoices, expenditure was approved.	
Recommendation	

Name of Creditor	
Date of Invoice	
Date of Payment	
Gross Amount including VAT Was VAT correctly accounted for	
Description of Purchase	
Comments/Outcomes Including compliance with Financial Regulations. Payments were supported by invoices, expenditure was approved.	
Recommendation	

Obtain aged creditors listing. Identify any excessively old debts and list below.

Name of Aged Creditor	Date of invoice	Amount	Action being taken

Budgetary Process including penny rate and precepts

Check the penny rate approved for the year and that this has been correctly applied.

Check the procedure for the rating process – invoicing, reminders, collection of debt.

Check budget for year is in place and monitored.

Check reserves remain within the sums approved by the Board.

Check 5 or ten year financial forecast to determine that rate rises are proportionate year on year and therefore maintain a balanced budget

Check a sample of debtors both rates and general income. Sample size 2-4

Name of Debtor	
Date of Invoice	
Date of Payment	
Gross Amount including VAT Was VAT correctly accounted for	
Description of Debt	
Comments/Outcomes	
Recommendation	

Name of Debtor	
Date of Invoice	
Date of Payment	
Gross Amount including VAT Was VAT correctly accounted for	
Description of Debt	
Comments/Outcomes	
Recommendation	

From the aged debtors' reports (both rates and general) establish what action is being taken regarding old debts

Name of Aged Debtor	**Date of invoice**	**Amount**	**Action being taken**

For Petty Cash (for those who still have PC) confirm reconciled balance for year end purposes. Confirm accuracy of petty cash and that VAT, where appropriate, has been correctly dealt with.

Black Sluice Internal Drainage Board
Policy No: B
Byelaws

Review Dates:

Original Issue	
Board Approved	23 November 2021

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Common Seal
Penalty Note

BLACK SLUICE INTERNAL DRAINAGE BOARD

The Secretary of State for Environment, Food and Rural Affairs, in pursuance of the powers conferred by section 66 of, and paragraph 2 of Schedule 5 to, the Land Drainage Act 1991, HEREBY CONFIRMS these Byelaws.

C A Tidmarsh
for and on behalf of
the Secretary of State
Dated: 4 March 2022

I hereby certify this to be a true
Copy

Carol Tidmarsh
Authorised by the Secretary of State
Dated: 4 March 2022

Department for Environment, Food and Rural Affairs

BLACK SLUICE INTERNAL DRAINAGE BOARD BYELAWS

The Black Sluice Internal Drainage Board ("the Board") under and by virtue of the powers and authority vested in them by section 66 of the Land Drainage Act 1991, do hereby make the following Byelaws which are considered necessary for [one or more of] the following purposes:-

a) securing the efficient working of the drainage system in their District,
b) regulating the effects on the environment in the Board's district of a drainage system, or
c) securing the effectiveness of flood risk management work within the meaning of section 14A of the Act,

together, "the Purposes";-

1. Commencement of Byelaws

These Byelaws shall come into operation at the expiration of one month beginning with the day on which they are confirmed by the Secretary of State.

2. Application of Byelaws

(a) These Byelaws shall have effect within the District;

(b) the watercourses referred to in these Byelaws are watercourses and drainage works which are for the time being vested in or under the control of the Board.

3. Control of Introduction of Water and Increase in Flow or Volume of Water

No person shall for any purpose, including as a result of development (within the meaning of section 55 of the Town and Country Planning Act 1990 as amended ("the 1990 Act")) (whether or not such development is authorised by the 1990 Act or any regulation or order whatsoever or none of them) by means of any channel, siphon, pipeline or sluice or by any other means whatsoever introduce any water into any watercourse in the District so as to directly or indirectly increase the flow or volume of water in any watercourse in the District (without the previous consent of the Board).

4. Control of Sluices etc.

Any person having control of any sluice, water control structure or appliance for introducing water into any watercourse in the District or for controlling or regulating or affecting the flow of water in, into or out of any watercourse shall use and maintain such sluice, water control structure or appliance in accordance with such reasonable directions as may from time to time be given by the Board with a view to securing or furthering one or more of the Purposes.

5. Fishing Nets and Angling

No person shall angle or set any nets or engines for the catching or keeping of fish in any watercourse in such a manner as to cause damage to or endanger the stability of the bank of the watercourse or to affect or impede the flow of water.

In this Byelaw "nets" includes -

(a) a stake net, bag net or keep net;

(b) any net secured by anchors and any net, or other implement for taking fish, fixed to the soil or made stationary in any other way;

(c) any net placed or suspended in any inland or tidal waters unattended by the owner or a person duly authorised by the owner to use it for fish, and any engine, device, machine or contrivance, whether floating or otherwise, for placing or suspending such a net or maintaining it in working order or making it stationary.

6. Diversion or Stopping up of Watercourses

No person shall, without the previous consent of the Board, take any action, or knowingly permit or aid or abet any person to take any action to stop up any watercourse or divert or impede or alter the level of or direction of the flow of water in, into or out of any watercourse.

7. Detrimental Substances not to be Put into Watercourses

No person shall, so as directly or indirectly to obstruct, impede or interfere with the flow of water in, into or out of any watercourse or so as to damage the bank -

(a) discharge or put or cause or permit to be discharged or put or negligently or wilfully cause or permit to fall into any watercourse any object or matter of any kind whatsoever whether solid or liquid;

(b) allow any such object or matter as is referred to in sub-paragraph (a) of this Byelaw to remain in proximity to any watercourse in such manner as to render the same liable to drift or fall or be carried into any watercourse.

Provided that nothing in this Byelaw shall be deemed to render unlawful the growing or harvesting of crops in accordance with normal agricultural practice.

8. Lighting of Fires

No person shall light or cause or permit to be lighted or commit any action liable to cause to be lighted any fire on any land adjoining the watercourse where such action is liable to set on fire the peat land forming the banks of the watercourse or any vegetation including trees, growing on land forming the banks of the watercourse.

9. Notice to Cut Vegetation

Any person having control of any watercourse shall, upon the receipt of a notice served on him by the Board requiring him so to do, cut down and keep cut down all vegetation, including trees, growing in or on the bank of a watercourse, within such reasonable time as may be specified in the notice, and shall remove such vegetation including trees, from the watercourse immediately after the cutting thereof.

Provided that, where a hedge is growing on the bank of a watercourse, nothing in this Byelaw shall require more than the pruning of the hedge so as to prevent it from growing over or into the watercourse, and the removal of the resultant cuttings.

10. No Obstructions within 9Metres of the Edge of the Watercourse

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

11. Repairs to Buildings

The owner of any building or structure in or over a watercourse or on the banks thereof shall, upon receipt of a notice from the Board that because of its state of disrepair -

(a) the building or structure is causing or is in imminent danger of causing an obstruction to the flow of the watercourse, or

(b) the building or structure is causing or is in imminent danger of causing damage to the bank of the watercourse,

carry out such reasonable and practicable works as are specified in the notice for the purpose of remedying or preventing the obstruction or damage as the case may be within such reasonable time as is specified in the notice.

12. Control of Vermin

The occupier of any bank of a watercourse or any part thereof shall, upon being required by the Board by notice, within such reasonable time as may therein be specified, take such steps as are specified in the notice, being such steps as the Board consider necessary and practicable for preventing the bank from becoming infested by rabbits, rats, coypu, foxes and moles or any other wild mammal not being an animal listed in Schedule 5 or Schedule 6 to the Wildlife and Countryside Act 1981, but excluding the water vole from such control.

13. Damage by Animals to Banks

All persons using or causing or permitting to be used any bank of any watercourse for the purpose of grazing or keeping any animal thereon shall take such steps including fencing as are necessary and reasonably practicable and shall comply with such reasonable directions as may from time to time be given by the Board to prevent the bank or the channel of the watercourse from being damaged by such use.

Provided that nothing in this Byelaw shall be deemed to affect or prevent the use of, for the purpose of enabling animals to drink at it, any place made or to be made or constructed as approved by the Board.

14. Vehicles not to be Driven on Banks

No person shall use or drive or permit or cause to be used or driven any cart, vehicle or implement of any kind whatsoever on, over or along any bank of a watercourse in such manner as to cause damage to such bank.

15. Banks not to be Used for Storage

No person shall use or cause or permit to be used any bank of any watercourse for the purpose of depositing or stacking or storing or keeping any rubbish or goods or any material or things thereon in such a manner as by reason of the weight, volume or nature of such rubbish, goods, material or things causes or is likely to cause damage to or endanger the stability of the bank or channel of the watercourse or interfere with the operations or access of the Board or the right of the Board to deposit spoil on the bank of the watercourse.

16. Not to Dredge or Raise Gravel, Sand etc.

No person shall without the previous consent of the Board dredge or raise or take or cause or permit to be dredged or raised or taken any gravel, sand, ballast, clay or other material from the bed or bank of any watercourse.

17. Fences, Excavations, Pipes etc.

No person shall without the previous consent of the Board -

(a) place or affix or cause or permit to be placed or affixed any gas or water main or any pipe or appliance whatsoever or any electrical main or cable or wire in, under or over any watercourse or in, over or through any bank of any watercourse;

(b) cut, pare, damage or remove or cause or permit to be cut, pared, damaged or removed any turf forming part of any bank of any watercourse, or dig for or remove or cause or permit to be dug for or removed any stone, gravel, clay, earth, timber or other material whatsoever forming part of any bank of any watercourse or do or cause or permit to be done anything in, to or upon such bank or any land adjoining such bank of such a nature as to cause damage to or endanger the stability of the bank;

(c) make or cut or cause or permit to be made or cut any excavation or any tunnel or any drain, culvert or other passage for water in, into or out of any watercourse or in or through any bank of any watercourse;

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

(e) place or fix or cause or permit to be placed or fixed any engine or mechanical contrivance whatsoever in, under or over any watercourse or in, over or on any bank of any watercourse in such a manner or for such length of time as to cause damage to the watercourse or banks thereof or obstruct the flow of water in, into or out of such watercourse.

Provided that this Byelaw shall not apply to any temporary work executed in an emergency but a person executing any work so excepted shall, as soon as practicable, inform the Board in writing of the execution and of the circumstances in which it was executed and comply with any reasonable directions the Board may give with regard thereto.

18. Tidal Outfalls

No person shall place or cause to be placed or abandon or cause to be abandoned upon the foreshore any trees, roots of trees, branches, timber, tins, bottles, boxes, tyres, bricks, stones, soil, wire, rubbish or other object or matter whatsoever which (whether immediately or as a result of subsequent tidal action) may impede or be likely to impede the flow of water through the sluices or outfall pipes through the tidal banks or through the watercourses on such foreshore or impede or be likely to impede the operation of such sluices or outfall pipes or may cause or be likely to cause damage thereto.

19. Interference with Sluices

No person shall without lawful authority interfere with any sluice, or other water control structure or appliance for controlling or regulating the flow of water in, into or out of a watercourse.

20. Mooring of Vessels

No person shall moor or place any vessel in any watercourse or to or upon the bank of any watercourse in such manner or by such method as to cause or be likely to cause injury to such bank or in such manner as materially to obstruct or impede the free flow of water in, into or out of any watercourse.

21. Unattended Vessels

No person shall leave any vessel unattended without taking due care to prevent such vessel from materially obstructing or impeding the free flow of water in, into or out of any watercourse or any sluice in any bank.

22. Removal of Sunken Vessels

No person who is the owner of a vessel sunk, stranded, damaged or adrift in a watercourse or, in the case of a sunken vessel which is abandoned, who was the owner immediately before the abandonment shall, after ten days from the day on which the Board serves on him notice in writing that the vessel is causing obstruction, permit the vessel to remain in the watercourse in such a manner as to impede or harmfully divert the flow of water in, into or out of the watercourse.

23. Navigation of Vessels

No person shall navigate any vessels in such a manner or at such a speed as to injure the bank of any watercourse and where the Board have by notice erected at any place limited the speed of vessels passing such place no person shall navigate a vessel at a speed over the bed of the watercourse greater than the speed so limited.

Provided that the Board shall not exercise their powers under this Byelaw so as to limit the speed of -

(a) vessels in any tidal waters except after consultation with the Department for Transport, or

(b) vessels navigating waterways of the Canal and River Trust for which speed limits are prescribed by the Byelaws of such Trust.

24. Damage to Property of the Board

No person shall interfere with or damage any bank, bridge, building, structure, appliance or other property of or under the control of the Board.

25. Defacement of Notice Boards

No person shall deface or remove any notice board, notice or placard put up by the Board.

26. Obstruction of the Board and Officers

No person shall obstruct or interfere with any member, officer, agent or servant of the Board exercising any of his functions under the Act or these Byelaws.

27. Savings for Other Bodies

Nothing in these Byelaws shall -

(a) conflict with or interfere with the operation of any Byelaw made by the Environment Agency or of any navigation, harbour, conservancy or local authority but no person shall be liable to more than one penalty or in the case of a continuing offence more than one daily penalty in respect of the same offence;

(b) restrict, prevent, interfere with or prejudice the exercise of any statutory rights or powers which are now or hereafter may be vested in or exercised by -

(i) any public utility undertaking carried on by a local authority under any Act or under any Order having the force of an Act;

(ii) the undertakings of the Environment Agency and of any water undertaker or sewerage undertaker;

(iii) any public gas transporter within the meaning of part I of the Gas Act 1986;

(iv) any navigation, harbour or conservancy authority;

(v) any person who acts as the operator of a relevant railway asset, with respect to the construction, use or maintenance and repair of any such asset, or the free, uninterrupted and safe use of any such asset and the traffic (including passengers) thereof;

(vi) any local authority;

(vii) any highway authority for the purposes of the Highways Act 1980 (as amended by any subsequent enactment) in relation to any highway whether or not maintainable at public expense;

(viii) any undertaking engaged in the operation of a telecommunications system;

(ix) a relevant airport operator within the meaning of Part V of the Airports Act 1986;

(x) the Civil Aviation Authority and any subsidiary thereof;

(xi) the Canal and River Trust;

(xii) the Coal Authority;

(c) restrict, prevent, interfere with or prejudice any right of a highway authority to introduce into any watercourse surface water from a highway, for which it is the highway authority;

(d) restrict, prevent, interfere with or prejudice any right of a licence holder within the meaning of Part I of the Electricity Act 1989 to do anything authorised by that licence or anything reasonably necessary for that purpose;

(e) affect any liability arising otherwise than under or by reason of these Byelaws.

28. Saving for Crown Lands

(a) Nothing in these Byelaws shall operate to prevent the removal of any substance on, in or under (or the erection of any structure, building or machinery or any cable, wire or pipe on, over or under) lands belonging to Her Majesty in right of the Crown by any person thereunto authorised by the Crown Estate Commissioners.

(b) Nothing contained in any of the foregoing byelaws should be deemed to be or shall operate as a grant by or on behalf of the Crown as owner of the foreshore below high water mark of any estate or interest in or right over such foreshore, or any part thereof, nor shall anything contained in or done under any of the provisions of the foregoing byelaws in any respect prejudice or injuriously affect the rights and interests of the Crown in such foreshore, or prevent the exercise thereon of any public rights or prejudice or injuriously affect any right, power or privilege legally exercisable by any person in over and in respect of the seashore.

29. Arbitration

(a) Where by or under any of these Byelaws any person is required by a notice in writing given by the Board to do any work to the satisfaction of the Board or to comply with any directions of the Board, he may within 21 days after the service of such notice on him give to the Board a counter-notice in writing objecting to either the reasonableness of or the necessity for such requirement or directions, and in default of agreement between such person and the Board the dispute shall, when the person upon whom such notice was served is a drainage or local authority be referred to the Secretary of State whose decision shall be final, and in any other case shall be referred to the arbitration of a single arbitrator to be appointed in default of agreement by the President of the Institution of Civil Engineers on the application of either party. Where such a counternotice has been given to the Board the operation of the notice shall be suspended until either agreement has been reached or the dispute has been determined by arbitration in accordance with the provisions of this Byelaw;

(b) where by or under these Byelaws any person is required by a notice in writing given by the Board to do any work to the satisfaction of the Board or to comply with any directions of the Board and any dispute subsequently arises as to whether such work has been executed or such directions have been complied with, such dispute if it arises between a drainage authority or local authority and the Board shall be ref erred to the Secretary of State whose decision shall be final, and in any other case shall be referred to the arbitration of a single arbitrator to be appointed in default of agreement by the President of the Institution of Civil Engineers on the application of either party;

(c) where by or under Byelaws 3, 6, 10, 16 or 17 any person is required to refrain from doing any act without the consent of the Board such consent shall not be unreasonably withheld and may be either unconditional or subject to such reasonable conditions as the Board may consider appropriate and where any dispute arises as to whether in such a case the consent of the Board is being unreasonably withheld, or as to whether any conditions subject to which consent is granted are unreasonable, such dispute shall if it arises between a drainage authority or local authority and the Board be referred to the Secretary of State whose decision shall be final, and in any other case such dispute shall be referred to the arbitration of a single arbitrator to be appointed in default of agreement by the President of the Institution of Civil Engineers on the application of either party.

30. Notices

Notices and any other documents required or authorised to be served or given under or by virtue of these Byelaws shall be served or given in the manner prescribed by section 71 of the Act.

31. Limitation

(a) Nothing in these Byelaws shall authorise the Board to require any person to do any act, the doing of which is not necessary for securing or furthering one or more of the Purposes or to refrain from doing any act, the doing of which does not affect the environment or adversely affect either the efficient working of the drainage system of the District or the effectiveness of flood risk management within the District.

(b) If any conflict arises between these Byelaws and

(i) sections 61A to E of the Land Drainage Act 1991 (which relates to the Board's duties with respect to the environment), or

(ii) the Conservation of Habitats and Species Regulations 2017, as amended[1] the said Act and the said Regulations shall prevail.

[1] SI 2017/1012

32. Revocation

The Byelaws made by the Board on the 3rd March 1989 are hereby revoked.

33. Interpretation

In these Byelaws, unless the context otherwise requires, the following expressions shall have the meaning hereby respectively assigned to them, that is to say:-

"the Act" means the Land Drainage Act 1991;

"Animal" includes any horse, cattle, sheep, deer, goat, swine, goose or poultry;

"Bank" includes any bank, cross bank, wall or embankment adjoining or confining or constructed for the purpose of or in connection with any watercourse and includes all land between the bank and the low water mark or level of the water in the watercourse as the case may be and where there is no such bank, cross bank, wall or embankment includes the top edge of the batter enclosing the watercourse;

"Board" means the Black Sluice Internal Drainage Board;

"Consent of the Board" means the consent of the Board in writing signed by the Clerk for the time being of the Board or other duly authorised officer;

"District" means the area under the jurisdiction of the Board;

"Occupier" means in the case of land not occupied by any tenant or other person the person entitled to the occupation thereof;

"Owner" includes the person defined as such in the Public Health Act 1936;

"Relevant Railway Asset" means

(a) a network, operated by an "approved operator" within the meaning of section 25 of the Planning Act 2008,

(b) a station which is operated in connection with the provision of railway services on such a network,

or

(c) a light maintenance depot

Expressions used in this definition and in the Railways Act 1993 have the same meaning in this definition as they have in that Act,("railway" not having its wider meaning) and a network such as is described in (a) above shall not cease to be such a network where it is modified by virtue of having any network added to it or removed from it.

"The Secretary of State" means the Secretary of State for Environment, Food and Rural Affairs;

"Vegetation" means trees, willows, shrubs, weeds, grasses, reeds, rushes or other vegetable growths;

"Vessel" includes any ship, hovercraft (as defined by the Hovercraft Act 1968), lighter, keel, barge, tug, launch, houseboat, pleasure or other boat, aircraft, randan, wherry, skiff, dinghy, shallop, punt, yacht, canoe, raft, float of timber or any other craft whatsoever, and howsoever worked, navigated or propelled;

"Water control structures" means a structure or appliance for introducing water into any watercourse and for controlling or regulating or affecting flow, and includes any sluice, slacker, floodgate, lock, weir, pump or pumping machinery; and other expressions shall have the same meanings as in the Act.

THE COMMON SEAL OF THE BLACK SLUICE INTERNAL DRAINAGE BOARD WAS HEREUNTO AFFIXED ON THE TWENTY THIRD DAY OF NOVEMBER, 2021 IN THE PRESENCE OF:



Chairman

Chief Executive

PENALTY NOTE

By section 66(6) of the Land Drainage Act 1991 every person who acts in contravention of or fails to comply with any of the foregoing Byelaws is liable on summary conviction in respect of each offence to a fine not exceeding the amount prescribed from time to time for level 5 on the standard scale referred to in section 122 of the Sentencing Act 2020 and a further fine not exceeding Forty pounds for every day on which the contravention or failure is continued after conviction. By section 66(7) of the Act if any person acts in contravention of or fails to comply with any of these Byelaws the Board may without prejudice to any proceedings under section 66(6) of the Act take such action as may be necessary to remedy the effect of the contravention or failure and may recover the expenses reasonably incurred by it in doing so from the person in default.

Black Sluice Internal Drainage Board

Policy No 18

Whistleblowing Confidential Reporting Code

Review	Audit & Risk Committee on 27th October 2026
Board Approved	
Reviewed	Within 5 years

1. POLICY AIM

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

2. OUR COMMITMENT

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

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

The following are affected by this policy:

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

3. INTRODUCTION

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

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

4. AIM AND SCOPE OF THE POLICY

This policy aims to:

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

This policy is intended to cover concerns that are in the public interest and which fall outside the scope of an employee's own employment-related grievance. Such concerns may include, but are not limited to:

- criminal offences or unlawful conduct;
- failure to comply with any legal or regulatory obligation;
- miscarriages of justice;
- risks to the health, safety or wellbeing of employees, Members, contractors, visitors or members of the public;
- damage to the environment;
- fraud, corruption, bribery, theft, financial malpractice, or other improper use of funds;
- the unauthorised, improper or wasteful use of public funds, assets or resources;
- breaches of the Board's Constitution, Standing Orders, Financial Regulations, Codes of Conduct, Policies, Schemes of Delegation or other governance requirements;
- abuse of authority, maladministration, misconduct or serious breaches of professional standards;
- harassment, sexual harassment, bullying, discrimination, victimisation, abuse or safeguarding concerns involving employees, Members, contractors, consultants, agency workers, clients, service users or members of the public;
- serious unethical conduct or behaviour likely to damage the reputation of the Board or undermine public confidence in its activities; and
- the deliberate concealment of information relating to any of the above matters, or attempts to prevent concerns from being raised, investigated or properly addressed.

The above list is not exhaustive. A disclosure may qualify under this policy where the worker reasonably believes that the information tends to show wrongdoing, malpractice, unlawful conduct, or a risk to the public interest

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

- makes anyone feel uncomfortable in terms of known standards, their experience or the standards they believe the Board subscribes to

- is against Financial Regulations, Board Procedure Rules, and so on
- falls below established standards of practice
- amounts to improper conduct.

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

Such procedures include the following:

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

5. SAFEGUARDS

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

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

6. CONFIDENTIALITY

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

7. ANONYMOUS ALLEGATIONS

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

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

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

8. UNTRUE ALLEGATIONS

If an allegation is made in good faith, but it is not confirmed by the investigation, no action will be taken against the person concerned. If, however, they make an allegation

frivolously, maliciously, vexatiously or for personal gain, disciplinary action may be taken against them where appropriate.

9. HOW TO RAISE A CONCERN

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

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

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

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

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

- The Chief Executive
- The Internal Auditor

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

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

Telephone Contacts

Chief Executive 01205 821440

Internal Auditor – Lighthouse UK Consultancy Ltd 07535711436
Chris Harris chris.harris@lhcuk.com

10. HOW THE BOARD WILL RESPOND

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

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

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

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

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

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

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

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

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

11. THE RESPONSIBLE OFFICER

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

12. HOW THE MATTER CAN BE TAKEN FURTHER

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

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

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

- appointed external auditor
- UNISON Whistleblowers hotline 0800 0 857 857
- the local Citizens Advice Bureau
- relevant professional bodies or regulatory organisations
- a relevant voluntary organisation
- the police
- the independent charity Public Concern at Work. Their lawyers can give free confidential advice at any stage about how to raise a concern about serious malpractice at work. The charity's contact details are:
  020 3117 2520
  https://protect-advice.org.uk/
  Public Concern at Work,
  The Green House
  244-254 Cambridge Heath Road
  London
  E2 9DA

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

13. WHISTLEBLOWING DO'S AND DON'TS

Do

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

Don't

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

Black Sluice Internal Drainage Board

Policy No: 52

Equality, diversity and inclusion

(including anti-harassment)

Review Dates:

A&R Reviewed	27 October 2026
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

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.

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

3. SEXUAL HARRASMENT

The Board recognises its legal duty to take all reasonable steps to prevent sexual harassment of workers and harassment by third parties. The Board will take proactive measures to identify risks, implement preventative controls, provide training, investigate concerns and monitor effectiveness. The following applies to all work-related activities, for example, but not limited to; training courses, conferences, travel, social functions, Christmas parties, team events, online meetings and communications.

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

The Board will periodically assess the risk of sexual harassment occurring in the workplace and during all work-related activities. This assessment can be found at Appendix 1.

Where a worker experiences sexual harassment from a third party, the Board will take all reasonable steps to prevent recurrence. Such measures may include warnings, restricting access to Board premises, requiring meetings to be attended by more than one person, reporting incidents to the relevant organisation, or terminating business relationships where appropriate.

4. TRAINING & RESPONSIBILITIES

All employees shall receive equality, diversity and anti-harassment training during induction and periodic refresher training thereafter.

Managers will receive additional training on responding to concerns, handling reports and preventing harassment.

All employees must:

- Treat others with dignity, respect and professionalism.
- Refrain from bullying, harassment, sexual harassment, discrimination and victimisation.
- Recognise that inappropriate ‘banter’, jokes or behaviour may be offensive and unacceptable.
- Report concerns or incidents they experience or witness.
- Cooperate with investigations and maintain confidentiality.
- Attend and engage with required training.
- Support an inclusive and respectful workplace culture.
- Ensure their conduct, including online communications and work-related social events, meets expected standards.
- Not victimise or retaliate against anyone who raises a concern in good faith.

Managers must:

- take all complaints seriously;
- address inappropriate behaviour even where no formal complaint has been made;
- escalate concerns promptly;
- maintain confidentiality where possible;
- document actions taken; and
- support affected individuals throughout the process.

5. 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.
11. Regularly monitor, review and evaluate the effectiveness of measures taken to prevent discrimination, harassment and sexual harassment, taking additional action where necessary to maintain a safe, respectful and inclusive workplace.

6. 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.

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).

Employees who witness harassment, bullying or inappropriate conduct are encouraged to report concerns, support colleagues and challenge unacceptable behaviour where it is safe and appropriate to do so.

No employee will suffer retaliation, victimisation or other detriment for raising a concern, making a complaint, acting as a witness or supporting an investigation in good faith.

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

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.

7. MONITORING & EVALUATION

The Board recognises that preventing discrimination, harassment and sexual harassment requires ongoing monitoring and review. Measures implemented under this policy will be regularly assessed to ensure they remain effective and appropriate. The following will be monitored:

- reported incidents, complaints and concerns relating to discrimination, harassment, victimisation and sexual harassment;
- investigation outcomes and any corrective actions taken;
- training attendance and completion rates;
- trends identified through absence, turnover, grievances, disciplinary cases;
- feedback obtained from employees through supervision, meetings, surveys or other engagement activities;
- the effectiveness of control measures implemented following risk assessments; and
- any emerging workplace or sector-specific risks.

The Board will periodically review this policy, whilst also updating it following significant organisational changes, identified trends, reported incidents or changes in legal requirements.

Information regarding complaints, training compliance and workplace culture indicators to assess the effectiveness of preventative measures will be reported by the CEO to the next meeting of the Executive Committee.

Black Sluice
Internal Drainage Board

Station Road
Swineshead
Boston
Lincolnshire
PE20 3PW

01205 821440

www.blacksluiceidb.gov.uk

mailbox@blacksluiceidb.gov.uk

Prevention of sexual harassment risk assessment

This risk assessment is designed to identify circumstances where sexual harassment may occur and the actions required to prevent it, in line with employer duties to take all reasonable steps to prevent sexual harassment at work. This includes harassment by employees, contractors, customers, service users and other third parties.

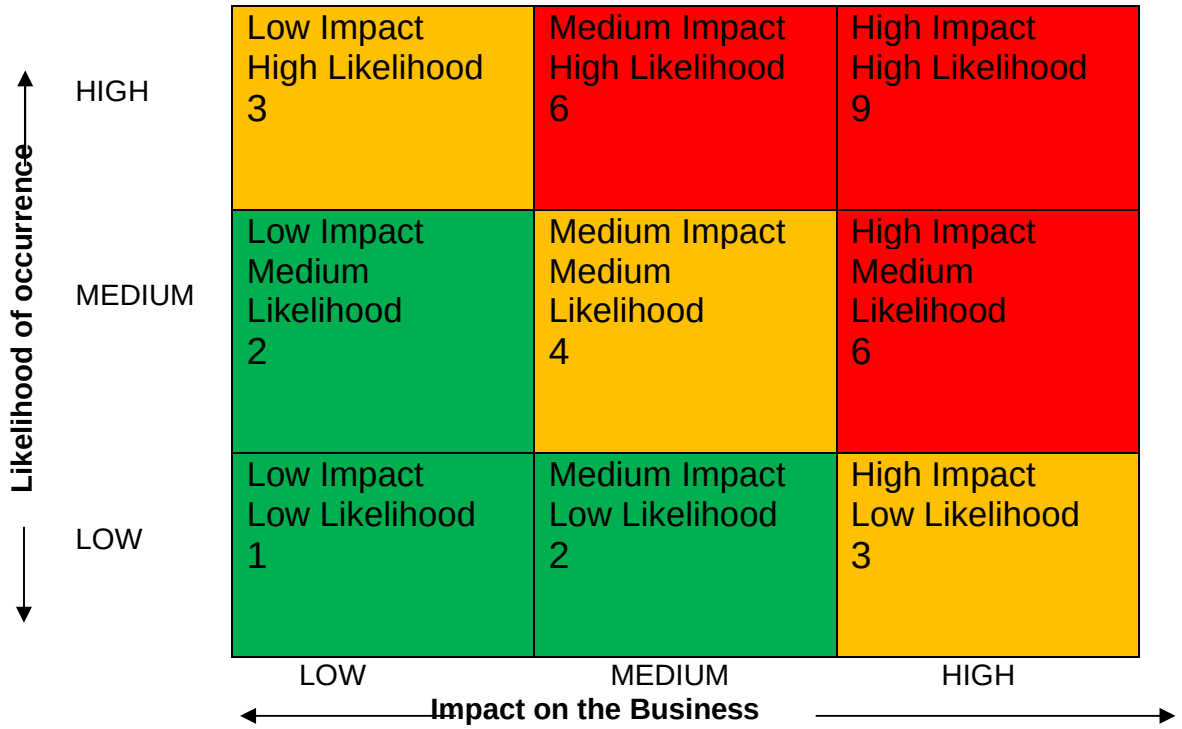
ACTIVITY / SITUATION	RISK FACTORS IDENTIFIED	CONTROL MEASURES
Lone working and site visits	Employee working alone with colleagues, contractors or members of the public	Clear Equality, Diversity & Inclusion (anti-harassment) Policy. Lone worker app to be used by all lone working. Line manager to be aware of site visit times and locations. Consider whether meetings should be attended by more than one employee where there is a higher risk due to isolated locations, previous concerns, or vulnerable individuals.
Meetings with contractors or suppliers	Potential inappropriate comments or conduct from third parties	All contractors and suppliers issued with the Board's Equality, Diversity, Inclusion (anti-harassment) policy. Include expected standards of behaviour within procurement documentation, contracts, and tender requirements. Conduct meetings in open, visible, or appropriately occupied locations whenever possible. Line manager to be aware of site visit times and locations. Consider whether meetings should be attended by more than one employee where there is a higher risk due to isolated locations, previous concerns, or vulnerable individuals.
Customer/public interactions	Risk of harassment from service users or visitors	Zero tolerance notices. Clear Equality, Diversity & Inclusion (anti-harassment) Policy covering third-party harassment. Meetings with members of the public conducted in offices, meeting rooms or other professional settings where possible.

Work-related social events	Alcohol consumption, reduced professional boundaries	Management attendance. Establish clear expectations regarding conduct when attending supplier lunches, dinners, conferences, exhibitions, or networking events. Excessive alcohol consumption should be discouraged at work-related events. Employees should not feel pressured to participate in social activities as part of business relationships. Clear Equality, Diversity & Inclusion (anti-harassment) Policy.
Conferences, training and external events	Overnight stays, networking events, social activities	Consider factors such as overnight stays, alcohol consumption, remote venues, lone travel, and interaction with external attendees. Remind employees that professional standards apply during both formal event activities and associated social functions. Consider attendance by more than one employee where there may be increased risks associated with travel, accommodation, or isolated situations. Use safe and appropriate travel arrangements. Avoid requiring employees to share accommodation or transport where this may cause discomfort or increase risk. Clear Equality, Diversity & Inclusion (anti-harassment) Policy.
Manager/Employee relationships	Power imbalance, fear of reporting concerns	Enhanced manager training. Multiple reporting options. Periodic training. Leaders visibly promote a culture of respect, dignity and inclusion. Clear Equality, Diversity & Inclusion (anti-harassment) Policy.
Predominantly male working environment (workforce)	Risk of inappropriate banter or exclusionary behaviour	Senior leaders, managers, Board Members, and supervisors must actively promote a culture of dignity, respect, and inclusion. Challenge unacceptable language, jokes, banter, or behaviour immediately, regardless of intent. Periodic training. Clear Equality, Diversity & Inclusion (anti-harassment) Policy.

CATALOGUE OF BOARD POLICIES

		Committee Review	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	3 years			✓						✓						✓				
	Annual Accounts	3 years				✓						✓						✓			
A	Policy Statement Water Level & Flood Risk Management	5 years							✓									✓			
B	BSIDB Byelaws	5 years				✓										✓					
1	Risk Management Strategy	Annual	✓		✓		✓		✓		✓		✓		✓		✓		✓		✓
2	Risk Register	Annual	To be reviewed at every Board and A&R meeting																		
3	Financial Regulations	3 years			✓				✓	✓		✓		✓						✓	
4	Procurement Policy	3 years				✓		✓	✓	✓					✓						✓
5	Investment Strategy	5 years	✓							✓										✓	
6	Insurance Arrangements	3 years				✓	✓						✓						✓		
7	H&S Policy	3 Years (Reviewed annually by CEO)	ot previously reviewed by Boar							✓						✓					
7a	Black Sluice IDB H&S Booklet	3 Years	Not previously reviewed by Board								✓					✓					
8	Relaxation of Board Byelaw No 10 (the 9m byelaw)	5 years				✓						To be reviewed by the Strucutres Committee									
9	Structures Replacement	Annual	To be reviewed annually by Structures Committee																		
10	Delegation of Authority	3 years					✓				✓				✓	✓					
11	Biodiversity Action Plan	Annual	To be reviewed annually by Environment Committee																		
12	Standing Orders	No review required	✓	No review required																	
13	Emergency Flood Response Plan	5 years	✓			✓					✓										✓
14	Complaints Procedure	5 years										✓									
15	Employees Code of Conduct	5 years		✓										✓							
16	Fraud and Corruption	5 years		✓										✓							
17	Members Code of Conduct	5 years					✓										✓				
18	Whistle Blowing Confidential Reporting Code	5 years					✓									✓					
19	Anti Bribery	5 years					✓										✓				
20	Officers Car Loan	5 years		✓										✓							
26	Young Persons Safety at Work policy	5 years										✓									✓
27	Control of Ragwort	5 years									✓	To be reviewed by Environment Committee									
28	Land Drains discharging into Board Maintained Watercourse	5 years									✓									✓	
29	Control of Rabbits, Rats & other Rodents	5 years									✓									✓	
30	Pension Discretion LPF 2014	3 years						✓						✓						✓	
31	Publication Scheme	5 years									✓										✓
32	Data Protection	5 years							✓									✓			
33	Smoking Policy	5 years											✓								
34	Gift and Hospitality	5 years									✓										✓
35	Fire Management Plan	5 years	✓										✓								
39	Wearing of seat belts in Boards vehicles	5 years											✓								
40	Commercial Works	5 years										✓									✓
41	Public Sector Co-operation Agreement	5 years								✓									✓		
42	Near Miss Reporting	5 years		✓										✓							
43	Electronic Information and Communication Systems	5 years					✓			✓									✓		
44	Development Control Charges and Fees Policy	5 years										✓									✓
45	Mobile Phones & Devices	5 years										✓									✓
46	Crop Loss Compensation	5 years					✓	(NW &SW)									✓				
48	Substance and Alcohol Misuse	5 years	New policy Sep 2022					✓										✓			
49	Health and Wellbeing	5 years	New policy April 2023						✓										✓		
50	Sickness absence management	5 years	New policy April 2023						✓										✓		
51	Drone Flying	5 years	New Policy Septemeber 2023							✓									✓		
52	Equality, Diversity & Inclusion	3 years										✓				✓					
53	Biosecurity	5 years	To be reviewed by Envionment Committee																		
54	Conservation	5 years	To be reviewed by Envionment Committee																		
55	Working near badgers	3 years	To be reviewed by Envionment Committee																		
56	Working near water voles	3 years	To be reviewed by Envionment Committee																		
57	Maternity	5 years											✓								

RISK ASSESSMENT MATRIX



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

IMPACT

- *High* – will have a catastrophic effect on the operation/service delivery. May result in major financial loss (over £100,000). Major service disruption (+ 5 days) or impact on the public. Death of an individual or several people. Complete failure of project or extreme delay (over 2 months). Many individual personal details compromised/revealed. Adverse publicity in national press.

- *Medium* – will have a noticeable effect on the operation/service delivery. May result in significant financial loss (between £20,000 and £100,000). Will cause a degree of disruption (2 – 5 days) or impact on the public. Severe injury to an individual or several people. Adverse effect on project/significant slippage. Some individual personal details compromised/revealed. Adverse publicity in local press.

- *Low* – where the consequences will not be severe and any associated losses and or financial implications will be low (up to £20,000). Negligible effect on service delivery (1 day). Minor injury or discomfort to an individual or several people. Isolated individual personal detail compromised/revealed. NB A number of low incidents may have a significant cumulative effect and require attention.

LIKELIHOOD

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

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	Risk of loss of reputation or being found negligent due to Emergency Actio	Medium	Medium	4		
	1.3	Loss of Electrical Supply	High	Low	3		
	1.4	Risk of failure of Board's Pumping Stations	High	Medium	6		Maintenance
	1.5	Board Watercourses being unable to convey water	Medium	Medium	4		Maintenance
	1.6	Operating machinery to maintain watercourses	Medium	Low	2		Training
	1.7	Claims from third parties for damage to property or injury	Medium	Low	2		
	1.8	Third Parties damage to Board maintainaed assets	Medium	Low	2		
	1.9	Unplanned loss of senior staff	Medium	Low	2		
	1.10	Insufficient finance to carry out works	High	Low	3		
	1.11	Reduction in staff performance	Medium	Low	2		
	1.12	Insufficient staff resources	Medium	Low	2		Review
To conserve and enhance the environment wherever practical and possible to ensure there is no net loss of biodiversity.	2.1	Prosecution for not adhering to environmental legislation	Medium	Low	2		BAP
	2.2	Non delivery of objectives	Low	Low	1		BAP
To provide a 24 hour/365 day emergency response for the community	3.1	Emergency Plan inadequate or not up to date	Low	Low	1		Review
	3.2	Insufficient resources (Staff and Equipment)	Medium	Low	2		Review
	3.3	Critical Incident loss of office	High	Low	3	None	
To provide a safe and fulfilling working environment for staff.	4.1	Injury to staff and subsequent claims and losses	Medium	Low	2		Training
	4.2	Not complying with Health and Safety legislation	High	Low	3		Consultant
To maintain financial records that are correct and comply with all recommended accounting practice.	5.1	Loss of cash	Low	Low	1	None	
	5.2	Loss of money invested in building societies, banks and managed funds	High	Low	3	None	
	5.3	Fraud by senior officers	Low	Low	1	None	
	5.4	Inadequacy of Internal Checks	Medium	Low	2		
	5.5	Fradulent use of credit cards	Low	Low	1		
To ensure that all actions taken by the Board comply with all current UK and EU legislation	6.1	Board Members in making decisions	Low	Low	1		
	6.2	Not complying with all employment regulations and laws	Medium	Low	2		
A cost efficient IDB that provides a Value for Money service.	7.1	Collecting insufficient income to fund expenditure	Medium	Low	2		Accounts
	7.2	IDB abolished or taken over	Low	Low	1		
Information Technology and Communications	8.1	Loss of telemetry	Medium	Low	2		Maintenance
	8.2	Loss of telephone Communications	Low	Low	1		
	8.3	Loss of Internet Connection	Medium	Low	2		
	8.4	Network Failure	High	Low	3		
	8.5	Breech in Cyber Security inc. risk of virus being introduced to network	High	Low	3		
	8.6	Network Security Breech	High	Low	3		
	8.7	Loss of accounting records	Low	Low	1	None	
	8.8	Loss of rating records	High	Low	3	None	

Updated / Reviewed: 27 October 2026

BLACK SLUICE INTERNAL DRAINAGE BOARD

AUDIT & RISK COMMITTEE - 27 OCTOBER 2026

AGENDA ITEM 11(a)

DELEGATION OF AUTHORITY ANALYSIS

			Expenditure	Order	Other
Executive Committee		Expenditure up to £50,000 (Proposed this was increased at the last meeting)	£ 50,000	£ -	
Work Committee		Works or Schemes up to £25,000	£ 25,000	£ -	
Environment Committee		Expenditure up to level set for environment budget	£ -	£ -	To Approved Environment Budget
Chairperson	Paul Holmes	Employee Discretionary payments only	£ -	£ -	Sign Agreements on behalf of the Board Employee Discretionary Payments
Works Committee Chairperson					Approve Minor Works
CEO	Daniel Withnall	expenditure up to £25,000 or if approved in budgets	£ 25,000	£ 25,000	or agreed budgets Sign Agreements on behalf of the Board Credit Card £5,000
Deputy CEO	Paul Nicholson	expenditure up to £25,000 or if approved in budgets (In capacity as Deputy CEO)	£ 25,000	£ 25,000	or agreed budgets Credit Card £5,000
Directors	Paul Nicholson Simon Harrison Amy Chamberlain	DoA says "Regular purchases of equipment, materials and services agreed in a scheme of work or for maintenance operations within budgets up to £25,000." Procurement Policy says Authorise orders up to £5,000	£ 25,000	£ 5,000	Sign agreements on behalf of the Board as set out in the Boards policies. Credit Card £2,500
Managers	Kevin Methley Dale Roy Scott Flint	Place Order up to £2,500	£ -	£ 2,500	
Order book holders	Danny Affection Stephan Brown Mervyn Wood Ian Rose	Place Order up to £1,000	£ -	£ 1,000	

Questions to consider:

1. Should we set an external Project Manager authority at Director level £5,000 or £25,000 within budget?
2. What do you want to propose the Exec level at? £100,000
3. What would be the process to exceed the £100,000? In the Embankments project the amount was £706k but the overspend was £466k.

BLACK SLUICE INTERNAL DRAINAGE BOARD

AUDIT & RISK COMMITTEE - 27 OCTOBER 2026

AGENDA ITEM 11(b)

Swineshead Pumping Station Replacement Project Plan

Objectives

The objectives of this project are to:

1. Maintain the standard of service offered to Swineshead catchment for the next 50 years, when considering current conditions and taking into account climate change.
2. Reduce the operational cost of the pumping operations over the life of the pumping station.
3. Reduce the carbon emissions of the pumping operations over the life of the pumping station.
4. Provide a safe working environment for Black Sluice IDB employees.

Current Position

The Swineshead pumping station provides flood risk protection to 820 residential properties and 85 non-residential properties. There are 2284ha of land within the catchment.

Swineshead pumping Station is a three-pump pumping station located north of Swineshead, Lincolnshire. It was constructed in 1966 and has three pumps, each of 2265 litres / second capacity located in the pump house giving a total capacity of 6.8 cumecs. The station discharges into the South Forty-Foot Drain and is a mix of pumped discharge and gravity flow.

Bicker Eau pumping station is a booster station within the Swineshead catchment and has a total capacity of 0.45 cumecs with two submersible pumps each of 225 /sec capacity.

Strategic Position

Swineshead lies within catchments of the River Witham Catchment Flood Management Plan (CFMP) and the Fens 2100+, both these advise that the current standard of service is maintained whilst taking account of climate change.

Work to date

Swineshead Asset Inspection

Asset inspections by the Boards Engineers was followed up by a structural inspection by a structural engineer, this indicated that the steel sheet piled walls and pump support steelwork at the inlet have corroded to an extent that they have reached the end of their serviceable life. It is unlikely that any numerical structural assessment could demonstrate their stability or any acceptable factor of safety. The poor condition of the pump support steelwork is a particular concern. The extent of corrosion is likely to have reduced the beam strength across the structure and could potentially fail.

Bicker Eau Asset Inspection

Asset inspections by the Boards Engineers was followed up by a structural inspection by a structural engineer, this concluded the sheet piled walls of the inlet structure have corroded to and extent where they have reached the end of their serviceable life.

Modelling

A modelling study is underway to determine the current flood risk in the catchment, when the two pumping stations are operational to establish the baseline for the economic assessment.

The modelling study is looking at the increase in flows attributed to climate change and the impacts of this increase in flows on the flood risk within the catchment. This information will be used to inform the capacity of the new pumping station.

Do Nothing Assessment

An assessment of the impacts of failure of the pumping station has been carried out, this assumes that all assets in the Black sluice fail and without the ability to pump it is assumed that the water levels will rise before spilling out into the South Forty Foot, or one of its tributaries, at low spots along the banks. The level determined for this within the Swineshead catchment is 3.3mAOD.

An economic assessment was carried out in 2023 for the BSIDB catchment, the damages for Swineshead catchment were calculated as being £283,882,025, with 820 residential properties and 85 non-residential properties.

Conclusions

It is recommended both Swineshead and Bicker Eau pumping stations are reconstructed.

The pumping stations both serve the same catchment therefore the benefits need to be considered together and apportioned between the two sites.

Consideration should be given to the timings of the construction phase and delivering the two projects separately as it is likely to take significantly longer to design, tender and construct Swineshead pumping station.

Grant in Aid Funding Policy

The new funding policy introduced by Defra in October 2025 which came into force in April 2026 has the following requirements for new assets.

- £3m funded from FDGIA
- 90% of costs over £3m funded by FDGIA
- 10% of costs over £3m funded via partnership contributions

Next Steps

Development of outline designs and Outline Business case

Strategies required

The following strategies are required to support the development of the project to replace Swineshead & Bicker Eau pumping stations.

- Funding
  - GIA funds 90%
  - 10% PFC required
  - Beneficiary mapping
- Procurement
  - Outside of Boards procurement strategy?
  - Needs to cover both design & construction phases & any independent technical advice we might need
- Engagement
  - Landowner
  - Impacted communities
  - Schools (if funding comes from DfE)
  - Construction works impacts

Governance Project Board

A project governance board will be required to support the projects. The recommended set up of a governance board is summarised below.

- Project Sponsor
- Project Executive
- Project Manager
- Designer (when appointed)
- Contractor (when appointed)
- EA Sponsor
- Board representative

Potential Project team required

Specialist roles are required to deliver this project.

- BSIDB Project Manager (Scott)
- BSIDB Funding/Grants Manager (George)
- BSIDB Pump Engineer – End user (Kev)
- Designer (Stantec)
- CDM Principal Designer (Stantec)
- Independent technical advice on design (TBC if required)
- Construction cost estimator (TBC)
- Independent cost consultant (TBC if required)
- Risk management consultant (TBC if required)
- Construction phase NEC projects Manager (TBC)
- Legal consultant/solicitor (TBC)
- Principal Contractor (TBC likely to be Civil Contractor)
- Civil Contractor (TBC)
- M&E Contractor (TBC)

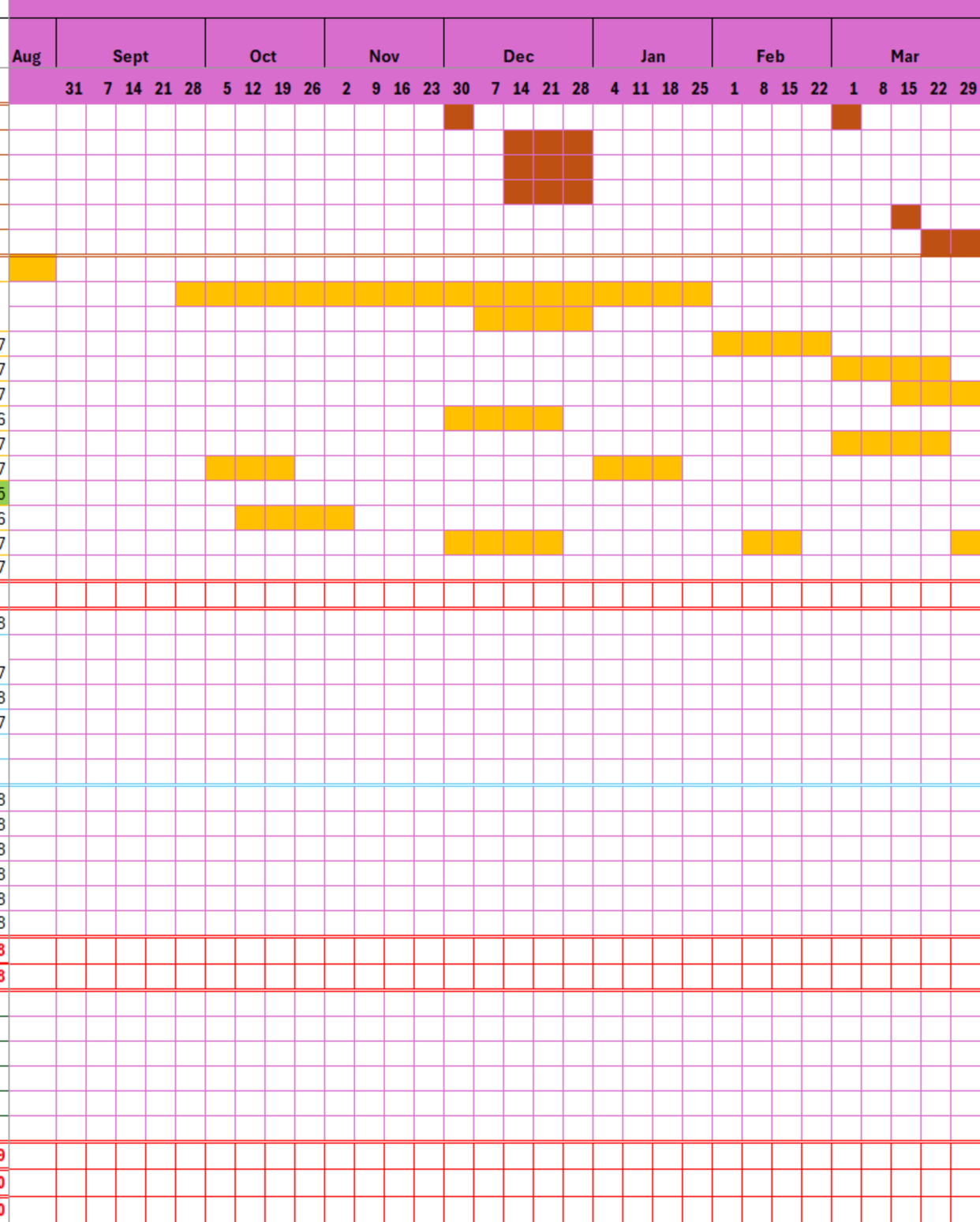
Work Required *(not exhaustive list)*

- Outline Design
    - Pump Selection
    - Civil Design
    - ECI
        - Buildability
        - Cost
    - Client requirements
    - Consultation with EA re South Forty Foot
- Surveys
    - Topographic
    - Ground investigation
    - Modelling
    - Ecological
    - DNO power supply
- OBC
    - Drafting
    - Approval
    - Appendices
- Detail Design
    - Civil Design
    - M&E Design
    - Specification
- Land purchase
    - Permanent land
    - Temporary works
- Tender
    - Development
    - Pricing
    - Appraisal
    - Award

- FBC
    - If whole life costs above £50m
- Construction phase
    - FRAP
    - Contract management (NEC4)
    - Mobilisation
    - Temporary works
    - Permanent works
    - Handover
    - De-mobilisation

Swineshead Pumping Station Replacement

			Funding Stage	Funding Ammount	Cost	Duration	Completion Date
Governance	Project Board	BSIDB					
	Funding Strategy	GN					
	Procurement Strategy	??					
	Engagement Strategy	??					
	Risk Management	??					
	Risk Register	??					
utline Business Cas	Modelling	Stantec TO5	FCERM 7	£ 100,000	£ 17,663		
	Pump Feasibiltiy	Stantec TO12	FCERM 7	£ 60,000	not received yet	18 weeks	29/01/2027
	DNO Consultation		FCERM 7				
	Outline Design	Stantec TO6	FCERM 7	£ 100,000	£ 16,634	4 weeks	26/02/2027
	Early Contractor Engagement	Stantec TO**	FCERM 7	£ 35,000		4 weeks	26/03/2027
	Carbon Assessment	Stantec TO**	FCERM 7			4 weeks	09/04/2027
	Damage Assessment	Stantec TO**	FCERM 7	£ 45,000		4 weeks	24/12/2026
	Preliminary Ecological Assessment	??	FCERM 7	£ 40,000		4 weeks	26/03/2027
	Ecological Surveys	Emily ?	FCERM 7			6 weeks	01/03/2027
	Topographic Survey	Matlbys	FCERM 7	£ 30,000	£ 10,000	Complete	04/05/2025
	Ground Investigations	TO**	FCERM 7	£ 90,000		10 weeks	06/11/2026
	OBC Drafting	GN	FCERM 7			10 weeks	23/04/2027
	OBC Approval Period	EA	FCERM 7			14 weeks	06/08/2027
OBC Approval - Letter of Award Gateway 2				£ 500,000	£ 44,297		
Detail Design	Civil Detail Design		OBC			26 weeks	04/02/2028
	M&E Detail Design		OBC				
	DNO Design		OBC			13 weeks	07/12/2027
	Consent Management	FRAP	OBC				31/08/2028
	Early Contractor Engagement		OBC			5 weeks	08/10/2027
	CDM Principal Designer		OBC				
			OBC				
Tender	Civil Contract Documentation		OBC			4 weeks	04/02/2028
	Civil Tender Period		OBC			8 weeks	01/04/2028
	Civil Tender Evaluation		OBC			4 weeks	28/04/2028
	M&E Contract Documentation		OBC			4 weeks	04/02/2028
	M&E Tender Period		OBC			8 weeks	01/04/2028
	M&E Tender Evaluation		OBC			4 weeks	28/04/2028
Civil Contract Award Gateway 3							15/05/2028
M&E Contract Award Gateway 3							15/05/2028
Construction	Mobilisation		OBC/BCUR			18 months	
	Lead In times		OBC/BCUR				
	Temporary Works		OBC/BCUR				
	Construction		OBC/BCUR				
	Civils Works		OBC/BCUR				
	M&E Works		OBC/BCUR				
Readiness for Service Gateway 4						0	14/11/2029
Construction Completion Gateway 5							13/01/2030
Project Close Gateway 6							14/03/2030



Swineshead Pumping Station Replacement

			Funding Stage	Funding Ammount	Cost	Duration	Completion Date
Governance	Project Board	BSIDB					
	Funding Strategy	GN					
	Procurement Strategy	??					
	Engagement Strategy	??					
	Risk Management	??					
	Risk Register	??					
utline Business Cas	Modelling	Stantec TO5	FCERM 7	£ 100,000	£ 17,663		
	Pump Feasibiltiy	Stantec TO12	FCERM 7	£ 60,000	not received yet	18 weeks	29/01/2027
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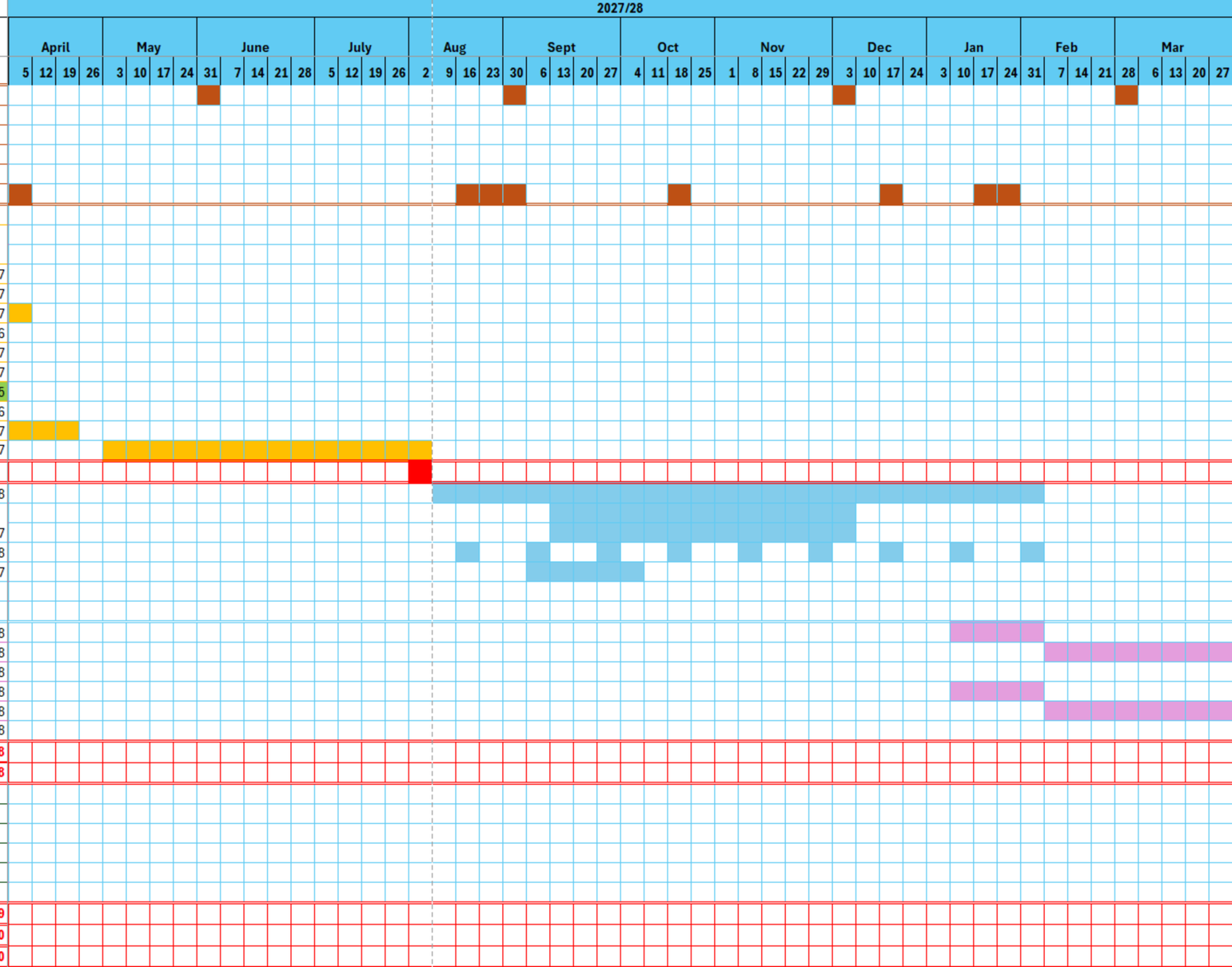
	Carbon Assessment	Stantec TO**	FCERM 7			4 weeks	09/04/2027
	Damage Assessment	Stantec TO**	FCERM 7	£ 45,000		4 weeks	24/12/2026
	Preliminary Ecological Assessment	??	FCERM 7	£ 40,000		4 weeks	26/03/2027
	Ecological Surveys	Emily ?	FCERM 7			6 weeks	01/03/2027
	Topographic Survey	Matlbys	FCERM 7	£ 30,000	£ 10,000	Complete	04/05/2025
	Ground Investigations	TO**	FCERM 7	£ 90,000		10 weeks	06/11/2026
	OBC Drafting	GN	FCERM 7			10 weeks	23/04/2027
	OBC Approval Period	EA	FCERM 7			14 weeks	06/08/2027
OBC Approval - Letter of Award Gateway 2				£ 500,000	£ 44,297		
Detail Design	Civil Detail Design		OBC			26 weeks	04/02/2028
	M&E Detail Design		OBC				
	DNO Design		OBC			13 weeks	07/12/2027
	Consent Management	FRAP	OBC				31/08/2028
	Early Contractor Engagement		OBC			5 weeks	08/10/2027
	CDM Principal Designer		OBC				
			OBC				
Tender	Civil Contract Documentation		OBC			4 weeks	04/02/2028
	Civil Tender Period		OBC			8 weeks	01/04/2028
	Civil Tender Evaluation		OBC			4 weeks	28/04/2028
	M&E Contract Documentation		OBC			4 weeks	04/02/2028
	M&E Tender Period		OBC			8 weeks	01/04/2028
	M&E Tender Evaluation		OBC			4 weeks	28/04/2028
Civil Contract Award Gateway 3							15/05/2028
M&E Contract Award Gateway 3							15/05/2028
Construction	Mobilisation		OBC/BCUR			18 months	
	Lead In times		OBC/BCUR				
	Temporary Works		OBC/BCUR				
	Construction		OBC/BCUR				
	Civils Works		OBC/BCUR				
	M&E Works		OBC/BCUR				
Readiness for Service Gateway 4						0	14/11/2029
Construction Completion Gateway 5							13/01/2030
Project Close Gateway 6							14/03/2030



Swineshead Pumping Station Replacement			Funding Stage	Funding Ammount	Cost	Duration	Completion Date
Governance	Project Board	BSIDB					
	Funding Strategy	GN					
	Procurement Strategy	??					
	Engagement Strategy	??					
	Risk Management	??					
	Risk Register	??					
utline Business Cas	Modelling	Stantec TO5	FCERM 7	£ 100,000	£ 17,663		
	Pump Feasibiltiy	Stantec TO12	FCERM 7	£ 60,000	not received yet	18 weeks	29/01/2027
	DNO Consultation		FCERM 7				
	Outline Design	Stantec TO6	FCERM 7	£ 100,000	£ 16,634	4 weeks	26/02/2027
	Early Contractor Engagement	Stantec TO**	FCERM 7	£ 35,000		4 weeks	26/03/2027
	Carbon Assessment	Stantec TO**	FCERM 7			4 weeks	09/04/2027
	Damage Assessment	Stantec TO**	FCERM 7	£ 45,000		4 weeks	24/12/2026
	Preliminary Ecological Assessment	??	FCERM 7	£ 40,000		4 weeks	26/03/2027
	Ecological Surveys	Emily ?	FCERM 7			6 weeks	01/03/2027
	Topographic Survey	Matlbys	FCERM 7	£ 30,000	£ 10,000	Complete	04/05/2025
	Ground Investigations	TO**	FCERM 7	£ 90,000		10 weeks	06/11/2026
	OBC Drafting	GN	FCERM 7			10 weeks	23/04/2027
	OBC Approval Period	EA	FCERM 7			14 weeks	06/08/2027
OBC Approval - Letter of Award Gateway 2				£ 500,000	£ 44,297		
Detail Design	Civil Detail Design		OBC			26 weeks	04/02/2028
	M&E Detail Design		OBC				
	DNO Design		OBC			13 weeks	07/12/2027
	Consent Management	FRAP	OBC				31/08/2028
	Early Contractor Engagement		OBC			5 weeks	08/10/2027
	CDM Principal Designer		OBC				
			OBC				
Tender	Civil Contract Documentation		OBC			4 weeks	04/02/2028
	Civil Tender Period		OBC			8 weeks	01/04/2028
	Civil Tender Evaluation		OBC			4 weeks	28/04/2028
	M&E Contract Documentation		OBC			4 weeks	04/02/2028
	M&E Tender Period		OBC			8 weeks	01/04/2028
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Civil Contract Award Gateway 3							15/05/2028
M&E Contract Award Gateway 3							15/05/2028
Construction	Mobilisation		OBC/BCUR			18 months	
	Lead In times		OBC/BCUR				
	Temporary Works		OBC/BCUR				
	Construction		OBC/BCUR				
	Civils Works		OBC/BCUR				
	M&E Works		OBC/BCUR				
Readiness for Service Gateway 4						0	14/11/2029
Construction Completion Gateway 5							13/01/2030
Project Close Gateway 6							14/03/2030

