BLUNTISHAM INTERNAL DRAINAGE BOARD

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16th December 2021

Gentlemen,

Meeting of the Board - 7th January 2022

I enclose the Agenda for the Meeting of the Board to be held at Hanson's, Bluntisham at 10.30 am on Friday 7th January 2022.

Please telephone or e-mail to confirm whether or not you will be attending the meeting as soon as possible.

Yours truly

D C THOMAS

Clerk to the Board

To the Chairman and the Members of the Bluntisham Internal Drainage Board

A G E N D A

1. Apologies for Absence

2. Declarations of Interest

Members to declare any interests relating to the Agenda.

3. Confirmation of Minutes

To confirm the Minutes of the Meeting of the Board held on the 4th June 2021.

(Copy pages 9-16)

4. Matters Arising from the Minutes

5. Maintenance works in the District

Further to minute B.802, the Chairman to report.

6. Hanson – Progress Report

To receive Hanson's Progress Report.

7. Ouse Washes Section 10 Reservoir Middle Level and South Level Barrier Bank works

Further to minute B.803, the Clerk will refer to the Newsletter from the Environment Agency dated December 2021.

(Copy pages 17-18)

8. Clerk's Report

The Clerk advises:-

i) COVID-19 Actions

That due to the risk of COVID-19 mutations appropriate measures are being put in place, revised and reviewed as per government advice and using activity-based risk assessments.

ii) Middle Level Commissioners and Administered Boards Chairs Meeting

That a seventh Chair's Meeting was held on the 2nd November 2021.

The meeting covered a wide variety of matters likely to affect IDBs. A summary of the key points and resolutions follows;

a) The MLC Chair introduced the meeting and took the opportunity to warn those present that government were pushing for land in this area to be set aside to mitigate the impacts of climate change. In this respect there was concern that the data underpinning this move was out-of-date and inadequate and that there was a risk that no proper account would be taken of the storage effects of the land as it is currently managed compared to how it might react if managed as wetland.

b) To better fit in with the farming calendar the annual safety audits carried out by Cope are to be moved to January and February. In response to a question from the floor, Chairs were advised that it is ultimately the Board and not the MLC's responsibility to manage safety at Board owned assets, although the MLC will assist where they can.

c) Chairs considered that it was considered important that IDBs and the MLC have a policy on climate change. It was felt likely that this will become increasingly important as pressure mounts for action to be taken. In this respect the Clerk advised that the MLC intended to carry out a baseline assessment of its carbon footprint which would then be used to underpin plans for reductions in CO_2 release and for mitigation. This model would be made available to those IDBs which wished to follow a similar path. Once what could be reasonably achieved has been defined a policy to steer implementation would be produced. Obviously, the aim will be to achieve net zero or as close to it as can be realistically and practically be achieved.

d) The Chief Executive outlined the work of WRE, including the regional reconciliation of water supply just carried out, the proposals for two new reservoirs (one in Lincolnshire and one in Cambridgeshire) and the future plans for water security providing a 1 in 500 year level of drought tolerance for potable water supply. On this latter point he advised that he had been pushing hard for the needs of agriculture to be taken into account, noting that wet farming and environmental targets for farming would require extra water in this region. Also, he considered that separating agricultural need from environmental need was an error and failed to recognise the close tie between the two.

e) It was reported that it seemed increasingly likely that despite lobbying MPs and Defra it will be the case from the 1st April 2022 that IDB's will lose access to red diesel for anything other than powering generators and for heating. This will increase costs and will present problems with the use of contractors who also work for agriculture which will have an exemption, hence can continue to use red diesel in plant.

f) On member training it was agreed that the MLC would set up a Zoom type seminar running several of the ADA video training sessions back-to-back. All members of all MLC administered IDBs would be invited and attendance will be recorded. This was seen as the most efficient way of delivering the training that Defra expects members to have undertaken.

g) For the next round of IDB meetings, the MLC website secure pages will be used for Board meeting documents. Members will be sent links to the appropriate webpage with a password. The documents can then be downloaded whenever it is convenient to do so.

MEMBERS WILL BE ENCOURAGED TO FOLLOW THIS ROUTE RATHER THAN REQUIRE PAPER COPIES OF DOCUMENTS. In exceptional circumstances – for example for those members without email addresses - a paper copy of the relevant documents can still be printed off, bound and sent out. The use of the Microsoft Teams software is also to be explored for future years.

h) GDPR was discussed and it was resolved that for internal matters, or where working with partner organisations all email addresses will be visible to allow members to see who has knowledge of the matter under discussion. All external communications will normally be blind copied unless there is a need to show the address or the address is already known (for example when a member is passing on a query he or she has received themselves). It was also agreed that the website could continue to show names and primary contact numbers as long as addresses were not identified.

iii) Association of Drainage Authorities

a) Annual Conference

That the 84th Annual Conference of the Association was held on Wednesday 10th November 2021.

The Conference was once again held virtually and was split into two parts; the Conference in the morning and AGM in the afternoon. It is expected that, whilst in future years it is hoped to return to a face-to-face format, the clear separation between conference and AGM is likely to be retained.

Speakers this year included Rebecca Row MP (Parliamentary Under Secretary of State – Defra), Dieter Helm (economist) and Lord De Ramsey (then President of ADA).

Topics covered included the challenges of climate change and the need to step up to the plate in delivering on the aim to achieve a net zero target as soon as possible, the importance of partnership working and the importance of agriculture in feeding the nation. The latter included the need to better educate the population, who clearly desire to move forward on delivering climate change and ecological objectives, but do not fully appreciate the role of agriculture, its real impacts or even properly understood where and how food is sourced. One example given that challenged a common assumption that agriculture was bad for the environment was that recent monitoring of CO_2 release had shown that a well irrigated peat field of onions released less CO_2 than adjacent dry grassland.

In his speech Lord De Ramsey announced that he was stepping down as President and that his place would be taken by Henry Cator. He was warmly thanked by ADA for his many years of service and was presented with a painting by an artist which it is known he admires. Henry spoke about how pleased he had been to be invited to take over the role and that he looked forward to working with ADA to meet the future challenges of the industry.

The AGM that followed gave an update on the work of ADA, noting the likelihood that, despite vigorous lobbying, the expectation was that from 1st April 2022 IDBs would no longer be able to use red diesel for anything other than heating or to run generators. This will impact on costs and will provide challenges to the continued use of agricultural contractors. The passing of the Environment Bill was touched upon which will release barriers to the formation of new IDBs and will also provide opportunities for IDBs to explore extending their boundaries if it was clearly beneficial to do so. Innes Thomason spoke on the work of ADA and the consultations ADA had responded to, including proposals to extend beaver introduction and a water abstraction licencing charging review amongst other things. Finally, it was reported that the ADA Board had agreed to a 1% rise in subscriptions for the 2022/23 year and noted that with inflationary pressures a higher increase should be expected next year.

b) Annual Conference

That the Annual Conference of the Association of Drainage Authorities will be held on Wednesday the 9th November 2022, venue to be decided.

c) Meeting of the River Great Ouse Branch

That the Annual Conference of the River Great Ouse branch of the Association will be held on Tuesday 1st March 2022.

d) Updating IDB Byelaws

Further to minute B.716, ADA has advised that there was an error in the Model Byelaws relating to a Penalty Notice which referred to s37 of the Criminal Justice Act 1982, which was actually repealed on the 1st December 2020 by the Sentencing Act 2020. Consequently, Defra has amended the Penalty Notice attached to the byelaws to include the correct reference. This Penalty Notice is not part of the Byelaws and hence is a simple correction. There is no requirement either to readvertise or seek Defra approval and the version now uploaded to the website is the corrected one.

iv) Environment Act

In November 2021 Defra announced that the Environment Act became law. The stated aim of this Act is to improve air and water quality, tackle waste, increase recycling, halt the decline of species, and improve the natural environment. However, the Act also includes powers (specific to IDBs) which amend the Land Drainage Act 1991, addressing the technical issue of missing or incomplete data, which is preventing existing internal drainage boards from expanding and new ones from being established. Defra have stated that they will be working on the associated secondary legislation over the coming year and will be engaging with IDBs through ADA on this.

vi) Smart Level System/District Wide Telemetry Bid

Further to minute B.804(ii), the Clerk to report.

vii) National Drainage Show & Floodex 2022

That the National Drainage Show & Floodex 2022 will be held at ExCel, London on the 23rd and 24th November 2022.

viii) Water Resources East (WRE)

Further to minute B.804(vi), the Clerk will report that the requested contribution from this Board for 2021/2022 financial year is, once again, £125. Contributions from drainage boards within the East of England secure a direct stake in WRE and help to ensure their needs and opinions are taken into account.

9. <u>Consulting Engineers' Report, including Planning and Consenting matters</u>

To consider the Report of the Consulting Engineers

(Encl 1)

10. <u>Capital Improvement Programme</u>

To review and approve the Board's future Capital Improvement Programme.

(Copy page 19)

11. <u>Conservation Officer's Newsletter</u>

The Clerk to refer to the Conservation Officer's Newsletter, previously circulated to members.

12. <u>State-aided Schemes</u>

To consider whether to undertake further State-aided Schemes and whether any future proposals should be included in the forward capital forecasts provided to the Environment Agency.

13. <u>Claims for Highland Water Contribution – Section 57 Land Drainage Act 1991</u>

The Clerk to report.

14. <u>Environment Agency – Precept</u>

The Clerk to report

15. <u>Association of Drainage Authorities</u>
<u>Subscriptions</u>

The Clerk will report that ADA has increased subscriptions by 1% for 2022.

16. Health and Safety

a) Further to minute B.810, the Vice Chairman will refer to the report received from Cope Safety Management following their visit to the District on 8th October 2021 and will report thereon.

(Copy pages 20-23)

17. Completion of the Annual Accounts and Annual Return of the Board – 2020/2021

a) To consider the comments of the Auditors on the Annual Return for the year ended on the 31st March 2021.

(Copy pages 24-28)

b) To consider the Audit Report of the Internal Auditor for the year ended on the 31st March 2021.

(Copy pages 29-37)

18. Defra IDB1 Returns

The Clerk to refer to the completed IDB1 form for 2020/2021

(Copy pages 38-47)

19. Review of Internal Controls

To consider the system of Internal Controls.

20. Risk Management Assessment

a) To give consideration to the Board's Risk Management Policy.

b) To review the insured value of the Board's buildings.

(Copy page 48)

21. Transparency Code for Smaller Authorities

The Clerk will report that, as resolved at its last meeting, the Board will continue with a limited assurance review and not take advantage of the audit exemption available for smaller public bodies with income and expenditure less than £25,000.

22. Exercise of Public Rights

The Clerk to refer to the publishing of the Notice of Public Rights and publication of unaudited Annual Return, Statement of Accounts, Annual Governance Statement and the Notice of Conclusion of the Audit and right to inspect the Annual Return.

23. Payments to 30th November 2021

The Clerk to report on payments made to 30th November 2021.

(Copy page 49)

24. Expenditure estimates and special levy and drainage rate requirements 2022/2023

To consider estimates of revenue expenditure and levy and rate requirements in respect of the financial year 2022/2023.

(Copy pages 50-51)

25. Date of Next Meeting

The Clerk will remind members that the next meeting of the Board will be held on Friday 10th June at 10:30am.

26. Any Other Business

BLUNTISHAM INTERNAL DRAINAGE BOARD

At a Meeting of the Bluntisham Internal Drainage Board
held at Hanson's, Needingworth Quarry on Friday the 4th June 2021

PRESENT

P D Burton Esq (Chairman) P Burgess Esq
J R Anderson Esq (Vice Chairman) A L G Holloway Esq
J Neish Esq

The Clerk to the Board was in attendance.

Apologies for absence

Apologies for absence were received from C Hudson Esq and H Law Esq.

B.798 Standing Orders

Further to minute B.759, the Clerk reported that ADA have obtained agreement from Defra for the flexibility which allowed the Board to choose how they wished to hold Board meetings during the pandemic to become permanent. This change will allow remote attendance or fully virtual meetings to take place in future should that best meet the Board's particular requirements at that time.

RESOLVED

That the Board adopt the revised Standing Orders.

B.799 Declarations of Interest

The Clerk reminded Members of the importance of declaring an interest in any matter included in today's agenda that involved or was likely to affect any individual on the Board.

The Chairman declared an interest in any matter in which Lattenbury Farms were involved.

Mr Neish declared an interest in all planning matters as a member of Huntingdonshire District Council.

B.800 Confirmation of Minutes

RESOLVED

That the Minutes of the Meeting of the Board held on the 8th January 2021 are recorded correctly and that they be confirmed and signed.

B.801 Board Membership

Further to minute B.772, the Clerk reported that Mr Paul Burgess had accepted the invitation to become a Member of the Board.

The Chairman welcomed Mr Burgess to his first meeting of the Board.

B.802 Maintenance works in the District

Further to minute B.774, the Chairman reported that all works had been completed last year in line with the budget and that approximately half of this years' budget works had also been completed.

It was reported that several complaints had been received in relation to a footpath in the Coldhams Lane area where dredged material placed on the bankside had resulted in the use of the footpath being challenging. The cause of this relates to the historical planting of a hedge within the byelaw strip, which is particularly now an issue due to its height. The cost of removing the dredged material from the footpath was likely to be very costly.

RESOLVED

That the Clerk write to Messrs Hudson and Law asking to reduce the height of the hedge to be such that the machine working in the area can deposit material over the hedge to the far side of it reducing the impact on the footpath.

B.803 Ouse Washes Section 10 Reservoir Inspection Middle Level and South Level Barrier Bank Works

Further to minute B.776, the Clerk referred to the Newsletter from the Environment Agency dated March 2021.

The Clerk summarised progress on this scheme, including the challenges associated with the banks redesign and the damage caused to it as a result of the winter floods.

B.804 Clerk's Report

The Clerk advised:-

i) Association of Drainage Authorities

a) Meeting of the River Great Ouse Branch

That the Annual Conference of the River Great Ouse branch of the Association was held virtually on Tuesday the 2nd March 2021.

Matters covered were that there was a change in Chairman with Harry Raby stepping down and Marc Heading taking his place. Councillor Doug McMurdo takes on the role of Vice Chairman. This maintains the balance of having upland and lowland members in key roles and also balances council and agricultural ratepayers' interests. John Heading was appointed for another three years on the ADA Board as branch representative. Robert

Caudwell gave on update on ADA matters focusing in on progress of the agriculture bill through parliament and the lowland peat initiative which he considers must not negatively impact on livelihoods and the need to produce food for the nation. Next to speak was Brian Stewart who was seeking support for his initiative to create an Ex-Officio post on the FRCC for the sitting Chairman of the Great Ouse branch of ADA (EA nominated post). This was supported unanimously and Marc Heading will take up this new role with immediate effect.

Claire Jouvray and Paul Burrows gave updates on the revenue funding position, which was quite healthy with sources of money found to deliver what had been targeted and on the long-term strategy for the area including the tactical plans which are set to make access to grant in aid smoother than it might otherwise be. A warning was raised that funding may get squeezed as time passes and the financial impact of COVID-19 gets addressed.

Approximately 30 people attended this virtual meeting, which should return to its normal format at Prickwillow Hall next year.

That the date of the next meeting is Tuesday the 1st March 2022.

b) ADA response to publication of EFRA Flooding Inquiry Report

That ADA have responded to the Government EFRA report into the winters flooding, which has the headline conclusion that the lack of clear flood-resilience targets is leaving England at risk of 'playing catch-up' with climate change.

Encouragingly, in addition to recognising these challenges, EFRA have also clearly stated that in light of ever more frequent and severe storms, there is an urgent need to provide long-term funding for the maintenance of existing and new flood defences, to match capital commitment together with a need to examine the mental health impacts of severe flooding, calling for an action plan to address this alongside the economic and physical effects.

ADA's response is attached and the full EFRA report can be found via the following link; https://publications.parliament.uk/pa/cm5801/cmselect/cmenvfru/170/170.pdf

ii) Smart Level System/District Wide Telemetry Bid

Further to minute B.777(vii), that a Local Levy Bid had been submitted that appears to have been successful and will offer a contribution of half the cost of installing telemetry at pumping station sites. This will allow early warnings of pump or weedscreen failure and remote operation. Also, as the bid covers all MLC administered IDBs there is scale which will facilitate very competitive rates.

When looking at the cost of telemetry there will be a number of factors that will impact upon cost. We have asked Xylem to put together a table that should cover the upper and lower bounds of all IDB pumping stations (see below). Prior to placing an order a site survey will be undertaken, average cost for this is expected to be in the region of £200. Xylem will then assess what if any control panel modifications will be required to allow telemetry. The other defining factor will be whether there is to be an additional requirement for remote control of the station pumps and set points. The table covers this range.

The costing bands are:

Low	£2000 - £5,000	Minor panel modifications are required, signals are present but need work to the panel to present or make these available to telemetry.
Medium	£5,001 - £24,999	Signals are not present to enable telemetry and panel modifications are quite intensive to bring the panel to a point where a telemetry unit can be installed.
High	£25,000 +	Signals are not present and the panel requires major modifications to give the required signals. Should this option be required it is anticipated that consideration first should be given to replacement of the control panel which would bring more value and longevity. Signals for telemetry could be more easily accommodated in a new panel.

Note all above figures are gross and if the Board resolves to go ahead as part of the Grant funded scheme currently on offer will be discounted 50%.

Note: The telemetry access will be cloud based, increasing the flexibility in access at the appropriate level for staff and District Officers.

Members discussed the potential merits of having telemetry, which was supported by the Chairman who had experience of telemetry in the equipment and plant operations his business operates. It was considered that the need warranted further discussion but that it was worthy of further investigation.

RESOLVED

To place this matter on the next agenda and in the meantime get Xylem to survey the station and provide a quotation.

iii) Anglia Farmers

Further to minute B.693, the Clerk advised that although the running of the remainder of the Anglia Farmers electricity contract has continued to be monitored it has been difficult to address some of the issues due to the restrictions caused by COVID-19.

In view of this, the Middle Level Commissioners' resolved to remain with Anglia Farmers for a further contract period post 30th September 2021 and to continue to monitor the performance of Anglia Farmers over the new contract period.

The Clerk reported that in addition it was proposed that quotes for 'green energy' be included, with a view to moving over to this form of power supply if the cost differential is marginal. The Clerk further reported that the need to show that IDBs carbon footprint is being actively managed over future years is expected to increase with the Environment Agency setting themselves the target of being carbon neutral by 2030.

The Clerk reported that the Chairman had subsequently agreed for the Board to remain with Anglia Farmers.

RESOLVED

That the Chairman's actions be approved.

iv) Land Registry

That whilst it is a legal requirement for land occupiers to notify the Board of any change of occupation, including releasing contact details for the new occupiers, on many occasions this does not occur and time is spent trying to determine who the new occupier is. When the normal avenues fail to deliver any meaningful information we now use our Land Registry account to gain details of the current land owner. The costs of making an application via this method are small (currently £6) but obviously this will show up on the Board accounts, hence the need to draw this new way of working to the Boards attention.

v) National Drainage Show & Floodex 2021

That the National Drainage Show & Floodex 2021 will be held at ExCel, London on the 9th and 10th November 2021.

vi) Water Resources East (WRE)

Further to minute B.740(iv), the Clerk reported that WRE have had a productive and fruitful year despite COVID and have managed to lever many millions of funding for studies and initiatives which in the long term should benefit this area by recognising the importance of agriculture to the water resource supply chain and by seeking ways to integrate water resources, flood risk management and environmental objective delivery together. For the 2020/2021 year (should the Board continue to wish to support the work of WRE and contribute accordingly) the calculated figure will be £125.00. Please note that ADA have developed a new band based charging structure, hence the change from the previous year's figure.

The Clerk outlined the recent work of WRE on water trading and the ongoing discussions in relation to the location of the proposed reservoir in the lower Ouse catchment. He also pointed to the value of IDBs providing a voice for agricultural need for water for crops, so that the plan developed for the area incorporated requirement to deliver on this need. Members recognised the importance of this and were content to continue to contribute to ADA having a seat on WRE.

RESOLVED

That the Board approve the requested annual contribution of £125.00.

B.805 Consulting Engineers' Report, including planning and consenting matters

The Board considered the Report of the Consulting Engineers.

The Clerk took Members through some key sections of the report highlighting the Mechanical and Electrical Engineers' observations in respect to the number of hours which the pump had recorded. The Chairman noted that the pump was currently operating satisfactorily, but acknowledged that there will come a time when it fails. The Clerk outlined the options open to the Board and referenced the FRM for the Fens 'hold the line' assessment on what funding could potentially be available.

RESOLVED

i) That the Report and the actions referred to therein be approved.

ii) To add an amount within PAFS for the replacement of the pump within this 6 year funding cycle and for further consideration to be given to its' replacement at future meetings before making a final decision on instructing the Middle Level Commissioners to prepare a business case submission (estimated cost £6-10k).
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B.806 Pumping Station duties

The Board gave consideration to the payment in respect of pumping station duties for 2021/2022.

After discussion, Members decided that they considered the current rates did not require adjusting. They would however review this position if approached and requested to do.

RESOLVED

That the Board agree that the sum of £1,545.00 be allowed for the provision of pumping station duties for 2021/2022.

B.807 Conservation Officer's BAP Report

Members considered and approved the most recent BAP report.

The Clerk drew attention to the section of the Conservation Officer's report referring to the presence of Giant Hogweed in one of the Board's maintained watercourses. The Vice Chairman advised that this had been treated last year and that he would undertake a check to ensure that it was no longer present and that if it was then further treatments would be applied.

B.808 Environment Agency – Precept

The Clerk reported that the Environment Agency had issued the precept for 2021/2022 in the sum of £1,897.00 (the precept for 2020/2021 being £1,897.00).

Members noted the position and that the precept had been held at the same rate as the previous year.

B.809 State-aided Schemes

Consideration was given to the desirability of undertaking further State-aided Schemes in the District and whether any future proposals should be included in the capital forecasts provided to the Environment Agency.

RESOLVED

That no proposals be formulated at the present time, but to add an amount within PAFS for the replacement of the pump within this 6 year funding cycle and for further consideration to be given to its' replacement at future meetings before making a final decision on instructing the Middle Level Commissioners to prepare a business case submission (estimated cost £6-10k).

B.810 Health and Safety

Further to minute B.747, the Vice Chairman advised that two quotations for fencing and a gate for the weedscreen area had been obtained.

RESOLVED

To place an order with the lowest tenderer (Fen Fencing) in the sum of £1,223.00

(NB) – The Chairman declared an interest in this item and took no part in the discussions.

B.811 Budgeting

The Clerk referred to the budget comparison of the forecast out-turn and the actual out-turn for the financial year ending 31st March 2021.

B.812 Transparency Code for Smaller Authorities and appointment of Internal Auditor

The Clerk reported that, as resolved at its last meeting, the Board will continue with a limited assurance review and not take advantage of the audit exemption available for smaller public bodies with income and expenditure less than £25,000.

The Clerk advised that their Internal Auditor, Whiting & Partners, were in the third year of a three year contract and that normally we would be tendering for this work at this stage. However, with COVID-19 the Middle Level Commissioners had approached Whiting & Partners and asked if they would be prepared to continue into a fourth year on the same terms. They had agreed. It was also being proposed that going forward auditors be invited to tender for a five-year term, the principle being that this gave both parties certainty over a longer period. For the Boards this meant that the investment in time in getting a new auditor up to speed represented better value.

RESOLVED

i) To continue with a limited assurance review as has been carried out in previous years.

ii) That the Board approve the one-year extension of the appointment of Whiting & Partners as Internal Auditor and to support the proposal for a five year contract to be tendered thereafter.

B.813 Exercise of Public Rights

The Clerk referred to the publishing of the Notice of Public Rights and publication of unaudited Annual Return, Statement of Accounts, Annual Governance Statement and the Notice of Conclusion of the Audit and right to inspect the Annual Return.

B.814 Annual Governance Statement – 2020/2021

The Board considered and approved the Annual Governance Statement for the year ended on the 31st March 2021.

RESOLVED

That the Chairman be authorised to sign the Annual Governance Statement, on behalf of the Board, for the financial year ending 31st March 2021.

B.815 Payments

The Board considered and approved payments amounting to £12,272.21 which had been made during the financial year 2020/2021.

A query was raised in relation to payments made to D M Green & Sons as the dates relating the payments suggested a gap of 3 months (ie the first payment covering 1st January 2019 to and December 2019 and the second from 1st April 2020 until 31st March 2021).

RESOLVED

That the Clerk check if there is an error in the list of payments and, if so, for what is correct to be reported back to the Board.

B.816 Annual Accounts of the Board – 2020/2021

The Board considered and approved the Annual Accounts and bank reconciliation for the year ended on the 31st March 2021 as required in the Audit Regulations.

RESOLVED

That the Chairman be authorised to sign the Annual Return, on behalf of the Board, for the financial year ending 31st March 2021.

B.817 Dates of next Meetings

RESOLVED

That the next Meetings of the Board be held as follows, viz:-

i) Friday the 7th January 2022

ii) Friday the 10th June 2022.

B.818 Middle Level Commissioners' Fees

The Chairman expressed concern over the amount of fees paid to the Middle Level Commissioners as a proportion of the Board's overall annual spend. The Clerk outlined that this would cover Clerking fees, engineering and planning advice and servicing of the pumps.

RESOLVED

That the Clerk provide the Chairman with a breakdown of the fees charged by the Middle Level Commissioners.

Ouse Washes:
Middle Level Barrier Bank raising works

December 2021

The Middle Level Barrier Bank is the bank of the Ouse Washes reservoir extending from Earith to Welmore Lake Sluice. The work we are doing is to comply with recommendations made by the reservoir Inspecting Engineer to complete the works under the Reservoirs Act 1975.

Year 5 progress

We have now finished the bank works for 2021. Once again, this year we faced a season of wet weather which has caused delays to the current construction programme. We expect to finish the overall bank raising works in 2022.

We have removed the temporary bridge at Mepal. The bridge was used during the project to avoid using local roads to deliver most of the material direct to the workface.

We have completed the bank works between Sutton Gault and Mepal. The public footpath will remain closed to give the grass time to establish.

We have installed four of the five bird hides at the RSPB Reserve, and we will install the final bird hide during 2022. For information about using the hides over the winter please contact RSPB Ouse Washes Reserve directly.

Year 6 works

Below is the anticipated programme of work for 2022.

There is a small section of bank raising work between Welches Dam and the railway bridge to do in 2022. This will take approximately 2 weeks to complete. We will also repair any damage sustained through the winter.

- April – June Ecological surveys and grass cuts full length of the Middle Level Barrier Bank
- June Start construction of the demountable flood barrier in Welney
- June – July Haul road repairs
- July - Oct Repair any flood damage sustained during the winter
- July – Oct Finish the bank raising work between Welches Dam and the railway bridge and install the final bird hide at the RSPB Reserve.
- October Project completion with grass maintenance to continue for 2 years

During late autumn and winter the haul road floods, which restricts access for maintenance vehicles. When we carry out the haul road works, we will bring in some material to raise the haul road in sections to help alleviate the problem in the future.

We will continue to keep you updated on the progress of the project.

Public footpath and bridleway access

The following footpaths will remain closed whilst we wait for the grass to grow, the grass will be monitored throughout the winter and spring period, and we will keep you updated as to when we can open these areas.

Middle Level Barrier Bank - where it is closed?

- Sutton Gault to A142, Mepal
- A142, Mepal to Welches Dam

- Welches Dam to railway bridge
- Railway bridge to Welney

Closures are clearly signposted.

Virtual room exhibition

During June, July, and August 2021, we opened a virtual exhibition room to provide an alternative way for community members and interested parties to get an update on the project and next steps. We had over 2,000 visitors view the exhibition.

Although the exhibition was closed in August there is plenty of information accessible from our Citizen Space page on this link:

https://consult.environment-agency.gov.uk/east-anglia-c-e/ouse-washes-section-10-works/

or click the link below to see how the Ouse Washes works:

https://www.youtube.com/watch?v=eRFHm9n2-jY

Other works in the Ouse Washes area

Over the winter period the Environment Agency will be undertaking periodic maintenance at Welches Dam Pumping Station which will be carried out within the site.

Only commercial vans and 4x4's will be required to carry out this work.

The pumping station will remain operational during this time.

Contact us

If you have any questions or concerns about this project, please contact our Public Liaison Officer: Monica Stonham via email ousewashesprojectea@gmail.com or call

07534 457348.

If you would like to be added to our mailing list to receive future updates about this scheme, please contact us through the email address.

Thank you for taking the time to read this update.

Stay up to date and visit our information page for the most up to date information
https://consult.environment-agency.gov.uk/east-anglia-c-e/ouse-washes-section-10-works/

The project is being carried out by JacksonHyder on behalf of the Environment Agency with support from:

Floodline 0345 988 1188

Incident Hotline 0800 80 70 60

Bluntisham Internal Drainage Board

Capital Improvement Programme (2022/2023)

		PREVIOUS YEARS	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	FUTURE YEARS	ALL YEARS
		Pre Yr 0	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Post Year 10	Total Expenditure
Barley Croft p/s	Pumping station replacement	0	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Pumping station pumping and control equipment replacement	0	4.5	0.0	0.0	40.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	44.5
	Pumping station automatic weedscreen cleaning equipmet	0	0	0.0	50.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	50.0
	Pumping station Control building refurbishment/replacement	0	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Pumping station compound/surrounds improvements	0	0	0.0	0.0	5.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	5.0
	Refurbishment of inlets/outfalls	0	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Drainage Channels														
		0	5	0	50	45	0	0	0	0	0	0	0	100

Cope
SAFETY MANAGEMENT

Site Safety Inspection Record

Bluntisham IDB

Complete

Site Safety Inspection

Name of organisation:	Bluntisham IDB
Date of site visit	8 Oct 2021 13:01 BST
Address of inspected premises	Hanson Quarry. Bluntisham.
Name of Advisor	Martin Clark
Time of arrival at site:	8 Oct 2021 13:01 BST
Audit Name	Bluntisham IDB

Audit

Inspection Record

An opening meeting was held with

James Anderson.

Have there been any accidents since our last visit?	No

None recorded.

Have there been any new starters since our last visit?	No

None recorded.

1

It was understood that the new fencing for the pumping station has been approved and a suitable competent person has been engaged to out the installation. However the works have not yet been undertaken, primarily due to the ongoing issues caused by the Covid-19 pandemic.
It is understood that these works are being planned however no projected start or completion dates have been confirmed.

2

It was confirmed with James that risk assessments and associated Safe Systems Of Work have been received from Middle Level Commissioners. As discussed these documents will be updated and reissued periodically please ensure that they are communicated to any persons who are required to work around the pumping station and records of the communication are retained. This will include those contractors who have been engaged to erect the fencing .

3

Two photographic risk assessments remain outstanding, both relating to edge protection above the weed screen. As discussed the potential for the operator or members of the public to fall from the platform into deep water remains. It was understood that as part of the planned fencing operation that a fan type barrier would be fitted to prevent public access to the platform above the weed screen and that further edge protection would be fitted once this is completed.

Photographic Risk Assessment

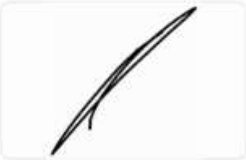
Signature of person informed

Signature of person informed 1

Signature of person informed

Signed on behalf of James Anderson by advisor.
8 Oct 2021 17:48 BST

Advisor's signature



Martin Clark
8 Oct 2021 17:47 BST

Departure time	8 Oct 2021 14:20 BST

Photographic Risk Assessments closed out during the visit.

Nil

Number of outstanding Photographic Risk Assessments	**2** From 0 to 99

Bluntisham IDB
SUMMARY OF PHOTOGRAPHIC RISK ASSESSMENTS

Site Safety Inspection 18 October 2019

Ref.	Location	Risk Level	Brief Description	Action
1	Bluntisham Pumping Station	M	The member was observed to climb the edge protection to access the control cabinet. The edge protection would not deter members of the public accessing the area. The flat area used to collect waste has inadequate edge protection. Hazard of member or member of the public falling into the water. Provide suitable edge protection. It is recommended that a fan be provided to prevent access to the area photographed. The flat area should have suitable edge protection comprising of a top and intermediate rail.	
2	Bluntisham Pumping Station	M	The weed screen area has inadequate edge protection. The route to the area has inadequate edge protection. Hazard of member or member of the public falling into the water.	

SSI 08 10 21

Bluntisham Internal Drainage Board

Notice of conclusion of the audit

Annual Governance & Accountability Return for the year ended 31st March 2021

Sections 20(2) and 25 of the Local Audit and Accountability Act 2014
Accounts and Audit Regulations 2015 (SI 2015 /234)

1 The Audit of accounts for the Bluntisham Internal Drainage Board for the year ended 31st March 2021 has been completed and the accounts have been published.

2 The Annual Governance & Accountability Return is available for inspection by any local government elector of the area of Bluntisham Internal Drainage Board on application to:

The Clerk
Bluntisham Internal Drainage Board
85 Whittlesey Road
March
Cambridgeshire
PE15 0AH

between the hours of 9.00am and 4.00pm on Mondays to Fridays (excluding public holidays), when any local elector may make copies of the Annual Return.

3 Copies will be provided to any local elector on payment of £2.40 for each copy of the Annual Return

Announcement made by: D C Thomas - Clerk to the Board

Date of Announcement: 17th September 2021

Annual Internal Audit Report 2020/21

BLUNTISHAM INTERNAL DRAINAGE BOARD

WWW.MIDDLELEVEL.GOV.UK

During the financial year ended 31 March 2021, 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 2020/21 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	✓		
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2019/20, it met the exemption criteria and correctly declared itself exempt. *(If the authority had a limited assurance review of its 2019/20 AGAR tick "not covered")*			✓
L. If the authority has an annual turnover not exceeding £25,000, it publishes information on a website/ webpage up to date at the time of the internal audit in accordance with the Transparency code for smaller authorities.			✓
M. The authority, during the previous year (2019-20) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations *(evidenced by the notice published on the website and/or authority approved minutes confirming the dates set).*	✓		
N. The authority has complied with the publication requirements for 2019/20 AGAR *(see AGAR Page 1 Guidance Notes).*	✓		

O. (For local councils only)	Yes	No	Not applicable
Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

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: 12/06/2021 15/06/2021 23/06/2021

Name of person who carried out the internal audit: WHITING & PARTNERS

Signature of person who carried out the internal audit: M. Haydon - Whiting & Partners

Date: 23/06/2021

*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 2020/21

We acknowledge as the members of:

BLUNTISHAM 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 2021, that:

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

*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:

04/06/21

and recorded as minute reference:

B. 816

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

Chairman

Clerk

WWW.MIDDLELEVEL.GOV.UK

Section 2 – Accounting Statements 2020/21 for

BLUNTISHAM INTERNAL DRAINAGE BOARD

	Year ending 31 March 2020 £	Year ending 31 March 2021 £	Notes and guidance – 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	73,083	72,418	*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	18,457	15,080	*Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.*
3. (+) Total other receipts	1,735	1,052	*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	0	0	*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	20,857	21,897	*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	72,418	66,653	*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	77,957	83,927	*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	470,000	470,000	*The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.*
10. Total borrowings	0	0	*The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).*

11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	
			The Council, as a body corporate, acts as sole trustee for and is responsible for managing Trust funds or assets.
			N.B. The figures in the accounting statements above do not include any Trust transactions.

I certify that for the year ended 31 March 2021 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

Date 13th May 2021

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

04/06/21

as recorded in minute reference:

B.817

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

Section 3 – External Auditor Report and Certificate 2020/21

In respect of BLUNTISHAM INTERNAL DRAINAGE BOARD – DB0011

1 Respective responsibilities of the body and the auditor

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

- summarises the accounting records for the year ended 31 March 2021; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

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

2 External auditor report 2020/21

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 annual internal audit report focuses on a series of internal control objectives covering an authority's key financial and accounting systems and concludes whether, in all significant respects, the internal control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of the authority. We note that the internal auditor has not provided a conclusion on internal control objective L regarding the authority's compliance with the publication requirements of the transparency code for smaller authorities ('the Code'). The annual internal audit report will inform the authority's response to assertions 2 and 6 in the annual governance statement and in respect of compliance with the Code, assertion 3. As a result, the authority must ensure that assurance that has not been provided via this control objective has been sought elsewhere.

3 External auditor certificate 2020/21

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 2021.

External Auditor Name

PKF LITTLEJOHN LLP

External Auditor Signature: PKF Littlejohn LLP | Date: 14/09/2021

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

Whitings
Chartered Accountants LLP
The Old School House, Dartford Road
March, Cambridgeshire, PE15 8AE
t: 01354 652304
e: march@whitingsllp.co.uk
w: whitingsllp.co.uk

MNH/BB/MM053
08 October 2021

Messrs. D Thomas and R Hill
Middle Level Offices
85 Whittlesey Road
March
Cambs.
PE15 0AH

Dear Messrs. D Thomas, R. Hill, and S Ablett,

MLC administered Internal Drainage Boards - Internal Audit 2020-2021

Having completed the internal audit work for the various Internal Drainage Boards administered by the Middle Level Commissioners officers for the year ended 31 March 2021, we are pleased to provide you with the following recommendations to be considered for implementation. We have included some general points and some points which are related to specific boards.

General points

1. **Annual Return – Guidance notes**
   We note that there has been a subtle change within the guidance notes on completing Part 3 of the Annual Governance and Accountability Return (AGAR) 2020/21 from what was shown in 2019/20. Previously the guidance stated that "the authority **should** receive and note the annual internal audit report **if possible** before approving the annual governance statement and the accounts" this has been replaced by "the authority **should** receive and note the annual internal audit report before approving the annual governance statement and the accounts". As such whilst we are satisfied that all of the administered boards have previously and remain compliant in this matter, due to this not being something that the boards **must** comply with, we would strongly urge a review of the wording within any future AGAR's to ensure that, should this requirement come into force, you are able to adjust your plan of works in plenty of time. We would also request that should this take affect you contact us at your earliest convenience, so that we may tailor our own work programmes accordingly.

2. Asset Valuations and Insurances

We note that there are a number of boards which have had revaluations within the year on their pumping station assets and that these are now valued in excess of what has been included within the insurance valuations and the accounts/annual return. We appreciate that the accounts/annual return value must remain at cost/deemed cost however we would suggest that as soon as the results of these valuations come to light you seek to change the insurance valuation accordingly, we understand that in many cases these amendments are carried out at the point of annual renewal.

In some individual cases it is noted that residential properties have been revalued during the audited year, but the underlying insurance values have not been increased. We recommend that, as with pumping station assets, the insurance valuation is increased to reflect the current market value and thereby ensure that such assets are adequately insured.

Finally, it is noted that, whilst a large proportion of boards have taken the option to revalue for insurance purposes their pumping station and residential assets during the year, there are some boards that have not followed suit. We have seen elsewhere that such revaluations have sometimes resulted in significant uplifts in value, and as such we would suggest that any remaining boards that have yet to carry out such an exercise do so at the earliest convenience.

We would recommend that in the absence of specific information to the contrary suggesting need for earlier review, that a revaluation exercise be performed for insurance purposes at least every 5 years on all major Board assets.

Client Comment:

All Boards are asked concerning valuations for insurances and it is a Board decision. Depending when the meeting is held and when the valuation is completed depends when the instruction can be given. However, once approved we look to update policies at that time. Where applicable, we are also looking into the viability of having certain values index linked but note that these will still need monitoring on a routine basis.

3. **Employee Benefits - Vehicle Usage, and VAT recovery**

In 2020 a high-level tax case was brought by HM Revenue & Customs against Coca-Cola European Partners Great Britain Limited relating to vehicles provided to employees of Coca-Cola and whether these 'dual purpose' vehicle should be classed as a van or a car for benefit-in-kind (BIK) and other taxation purposes. Typical example of such a vehicle being a double-cab pickup as operated by some boards.

This case was ruled in favour of HMRC where the use of three of its vehicles (2 Volkswagen Kombis and a Vauxhall Vivaro) should be treated as cars, rather than vans for tax purposes. The Vauxhall had been modified in a number of ways and an additional row of seats and windows were added along with a bulkhead to ensure goods being transported could not enter the passenger area. Both the VW Kombi vehicles were fitted with rear seats and additional racking was required by the driver for business use, for the Kombi version 2 this required a rear seat to be removed for racking. The Court of Appeal ruled that the vehicles were not sufficient to differentiate between them and therefore they should all be treated on a similar basis for BIK purposes, each vehicle was multi-purpose and capable of transporting goods or passengers, but neither type of vehicle was 'primarily' suited to the carrying of goods as required by current taxation legislation s.115(2).

At this point in time (drafting late June 2021) no updates to the tax rules have been issued by HMRC in the light of the ruling and therefore we are unable to determine whether the current vehicles owned by each board and allocated to an employee will be classed as a van or car. And until HMRC include any such updates and guidance we are unable to determine whether the vehicles held by each board will be liable for a van or car BIK on employees where the vehicle is not operated as a depot-based Pool vehicle. This case also has potentially wider implications relating to recovery or not of VAT on the vehicle when purchased and in commercial settings capital allowances.

Client Comment:

We are aware of this position and have also been checking with HMRC but as yet they have not issued guidance that can be passed onto Boards. There are significant tax implications, both for employer and employee and will continue to monitor the position.

4. Provisions

We are pleased to note that, in the main; provisions for amounts owing to and owed from applicable boards, are being monitored and written back should the underlying potential asset/liability be extinguished. There are still odd cases where provisions are "brought forward and carried forward" that relate in excess of the standard life of debt, being 6 years. On review in some cases whilst the underlying rationale of these balances are reasonable, we would question whether payments could still be enforced if chased, aside from in relation to development contributions. As such we would encourage continued review of provisions as a whole, with special consideration being made to aged provisions that have existed for a number of years.

We would recommend that any such old debts or provisions (part from development contribution provisions), say over 3 years old, be presented at the Board meeting annually and approved.

Client comment:

As part of the year end accounts procedures, provisions are looked at and decisions made on an individual basis as to retain or to write back.

5. Risk Management Policy and procedures

We noted in the 2019 most boards undertook a substantial risk management assessment process in 2014 leading to formal acceptance in April 2015 which is now subject to a brief review each year which is duly recorded formally in the board minutes. After recommendation in the prior year's management letter, we are pleased to note that this processed has been carried out again for 2020 - 21.

The COVID-19 pandemic is, hopefully, the greatest challenge many of us will face in our lifetime. In the face of adversity there is also opportunity to embrace this emerging "new normal" and such an event should allow us to take a step back and look at the policies and procedures that underpin the organisation. With this in mind we would urge greater breadth of coverage of policies and procedures to include consideration and action points in relation to areas such as climate change, global pandemics, and disaster action & recovery – at the time of writing we are not aware of such bigger policy being in existence.

It may also be helpful to revisit and enhance appreciation by way of visual colour coding of the RAG rating numbers to better differentiate between the varying levels of risk and consequence. We would expect to see low risk items being colour coded green, middling items colour coded yellow and high-risk items in red.

Risk Management Policy and procedures - continued

<u>*Client comment:*</u>
Risk management is an evolving matter and we will continue to look at emerging risks and having effective policies concerning these and although no formal policies are in place at this time the matters you have mentioned have been under consideration. With regards to the existing policy, consideration will be given to updating the matrix when either next revised or reviewed.

6. Website Publication

We note that there has been, for a number of years, significant information available to the public. We note that for some boards the latest information does not appear to have been updated, for example in one case the 2019/20 payments list was still published when the 2020/21 payments list should have been displayed. We would recommend that all items are updated promptly on the website once the meeting has been carried out.

<u>*Client comment:*</u>
Every effort is made to update the relevant pages of all authorities in an efficient and timely manner and in accordance with the regulations. It should be noted that the JPAG requirements for display appear to differ from those of audit requirements so while not necessarily aligning both requirements could be met. (This matter is being looked into for further guidance).

7. Capital works

Currently the definition of capital works is limited to new items e.g., a new culvert but works involving a repair or maintenance will be wholly written out in the year even though there may be a not insignificant element of improvement involved.

8. Capital assets

Following on from item 7 above it follows those assets may be unrecognised in the Accounts of the Boards and not appear in their Assets register. In view of greater Government and public interest and concern for environmental and climate change factors, should the 'value' of the basic drainage system be recognised beyond the pumping stations and equipment? This may be important in future years in order to factoring a fair proportion of potential future national Government funding.

Capital assets - continued

Client comment:

Comment has been noted. While Boards own pumping facilities and their footprint they do not (generally) own the watercourses, designating the arterial system for maintenance. This is probably a matter that could be discussed on an "industry wide" level, maybe through ADA by its policy and finance committee to ensure, if recognised, would provide a uniform approach across the country.

9. Budget figures

We note that Budget figures are prepared annually in advance, but we note these are not updated in the late Autumn even when notable variances may have occurred for various factors. Whilst not necessary to do so for all boards, we suggest that Chairmen of individual Boards are given opportunity to request updated Budgets after the half year point for the remainder of the year and distribute to Board members if they feel it appropriate due to circumstances to date or anticipated during the year.

Client comment:

As part of the finance regulations, we are required to carry out a budget monitoring exercise during the course of the year. For those Boards that have a relevant meeting, this is reviewed by the Board at their autumn/winter meeting. For all other Boards the monitoring exercise is completed as at the end of the calendar year, at this point the majority of the drain maintenance works have been completed, as would be any planned maintenance works at pumping stations. The expenditure to-date is then forecast to the end of the financial year and compared to the budget and initially sent to the chairman for review. Depending on the outcome of the monitoring exercise depends on whether it is considered appropriate to hold an emergency meeting. However, it is likely that if there were an extraordinary event the Board would be aware "in real time" and appropriate action taken at that point. It is not policy to update budgets depending on levels of expenditure but to use these as comparative to analyse variances of actual expenditure against.

Specific Points

Sutton and Mepal IDB

See item 2 above – residential property value

Hundred of Wisbech IDB
See item 6 above

Conington & Holme IDB
See item 9 above

Client comment (Conington & Holme IDB):

The "overspend" against budget related to additional drain maintenance works that were required and a breakdown at the pumping station which occurred after the monitoring exercise had been completed. These events were managed at the time and appropriate action taken when setting the following years rate.

Waldersey IDB and Hundred of Wisbech IDB – Joint Pumping Arrangement
As in previous years it is noted that there is a discrepancy between debtor held in Waldersey IDB and the creditor held in Hundred of Wisbech IDB; due to the substantial rainfall pattern in late 2020-21 this amount was more significant than normal

Waldersey IDB – Debtor	38,459.99
Hundred of Wisbech IDB - Creditor	47,997.84
Difference	**9,537.85**

This difference arises due to the accounts of Hundred of Wisbech IDB being completed before Waldersey IDB, therefore a provision having to be included within the former's books before more accurate figures become available. The difference is adjusted in the following year's Accounts for Hundred of Wisbech but in the short term could be considered slightly misleading.

We note that there have been discussions to potentially amalgamate the two boards, this would eradicate the anomaly. However, in the absence of this, we wonder whether there is scope to bring the meetings and account preparation periods in line to address this issue.

Waldersey IDB and Hundred of Wisbech IDB – Joint Pumping Arrangement - continued

Client comment (Waldersey IDB and Hundred of Wisbech IDB – Joint Pumping Arrangement):

These costs relate to the contribution for the costs of the shared pumping facility and at the time of production of the year end accounting statements discussions were taking place concerning potential changes to the contribution as a result of changes in land use. A new proposal had been put forward which was broadly approved by the Hundred of Wisbech Board, whose meeting is held first. In completing their accounting statements they requested that, due to the impact of the winter rainfall event the new proposal be used in calculating the contribution. When the Waldersey Board held it's meeting no changes had been approved at therefore the existing contribution calculation was used in their accounting statements. With regards to the Hundred of Wisbech creditor, these "old balances" will be written back during this financial year. There are no current plans to change meeting dates so there will remain a creditor/debtor position in both sets of accounts although now settled, this should be cleared, generally a year in arrears.

Other Matters

As you will already be aware our firm underwent a change of business name from Whiting & Partners to Whitings LLP, with effect from 1 October 2021. As the world and our practice move forward, even in these challenging times towards a "new normal", we have also decided to rebrand and change our look to promote this.

As provided for under the clauses of our existing Terms of Business ongoing engagements under our standard Whiting & Partners Terms and Conditions remain unchanged and have rolled over seamlessly into Whitings LLP; these are available on our new and improved website www.whitingsllp.co.uk

We are immensely proud of the work we continue to do with you at Whiting and we would like to take this opportunity to thank your staff involved in our audit for their assistance and cooperation in achieving substantial completion by the stated target deadlines, especially in light of the operational challenges posed to us all by the ongoing COVID-19 pandemic.

Yours sincerely,

Whitings LLP

Whitings LLP

Internal Drainage Boards in England

Department for Environment Food & Rural Affairs

Annual Report for the year ended
31 March 2021

The Law – the following annual report is provided in accordance with Paragraph 4 of Schedule 2 to the Land Drainage Act 1991.

No later than 30 September 2021 a copy must be provided to:

- Department for Environment, Food and Rural Affairs, Flood Management Division, Floor 3, Seacole, 2 Marsham Street, London SW1P 4DF via floodreports@defra.gsi.gov.uk
- National Flood and Coastal Risk Manager (Strategic Delivery), The Environment Agency, Horizon House, Deanery Road, Bristol, BS1 5AH via rachael.hill@environment-agency.gov.uk
- The Chief Executives of:
  - all local authorities that pay special levies to the Board;
  - all County Councils or London Boroughs within which the Board is situated.

Please complete the form electronically. If you are unable to complete the form electronically, please complete in BLOCK LETTERS using **black ink**.

Please round all cash figures down to nearest whole £.

BLUNTISHAM INTERNAL DRAINAGE BOARD

Section A – Financial information

Preliminary information on special levies issued by the Board for 2021- 22

Information requested below is essential in calculating future formula spending share. It is not covered elsewhere on this form or by the external auditor's certificate.

Special levies information for financial year 2021-22 (forecast)	
Name of local authority	**2021-22 forecast £**
1. HUNTINGDONSHIRE DISTRICT COUNCIL	12,176
2.	
3.	
4.	
5.	
6.	
7.	
8.	
Total	12,176

Section A – Financial information (continued)

Income and Expenditure Account for the year ending 31 March 2021

All Internal Drainage Boards must ensure that the Income and Expenditure information provided below is consistent with the Board's annual accounting statements which have been prepared in accordance with proper practices found in *Governance and Accountability for Smaller Authorities in England – A Practitioners' Guide to proper practices to be applied in the preparation of statutory annual accounts and governance statements March 2017*

	Notes	Year ending 31 March 2021 £
INCOME		
1. Drainage Rates		3,841
2. Special Levies		11,239
3. Higher Land Water Contributions from the Environment Agency		952
4. Contributions received from developers/other beneficiaries		0
5. Government Grants (includes capital grants from EA and levy contributions)		0
6. PSCAs from EA and other RMAs		0
7. Loans		0
8. Rechargeable Works		0
9. Interest and Investment Income		50
10. Rents and Acknowledgements		0
11. Other Income		50
Total income		**16,132**
EXPENDITURE		
12. New Works and Improvement Works		0
13. Total precept to the Environment Agency		1,897
14. Watercourse maintenance		5,179
15. Pumping Stations, Sluices and Water level control structures		7,454
16. Administration		6,875
17. PSCAs		0
18. Rechargeable Works		0
19. Finance Charges		0
20. SSSIs		0
21. IDB Biodiversity and conservation (other than item 20 expenditure)		350
22. Other Expenditure		142
Total expenditure		**21,897**

EXCEPTIONAL ITEMS		
23. Profits/(losses) arising from the disposal of fixed assets		0
Net Operating Surplus/(Deficit) for the year		**(5,765)**
24. Developers Funds income not applied in year		302
25. Grant income not applied in year		0

Notes:

11. Include all other Income, such as absorption account surpluses (for example plant and labour absorption accounts).

12. State the gross cost of undertaking minor capital works that have not been capitalised and the annual depreciation charges of all major schemes that have been capitalised. You should also include a fair proportion of the support costs directly associated with delivery of the schemes.

13. State the total precept demanded for the year as properly issued by the Environment Agency, in accordance with section 141 of the Water Resources Act 1991. Providing that the precept has been properly issued as before stated it should always be included here, even when the Board has appealed against the amount of contribution, in accordance with section 140 of the Water Resources Act 1991. Where the Board knows with certainty the outcome of any such appeal, it should also include the appropriate accrual/prepayment.

14. State all costs associated with the maintenance of watercourses, meaning work associated with open channels, pipelines, culverts, bridges, etc. Plant, vehicle and labour charges should include a fair proportion of the overheads such as depot/workshop costs, employment on-costs, insurances and depreciation, etc. You should also include a fair proportion of the support costs directly associated with delivery of the maintenance programme.

15. State all costs associated with maintaining and operating the pumping stations, sluices and water level control structures. Plant, vehicle and labour charges should include a fair proportion of the overheads such as depot/workshop costs, employment on-costs, insurances and depreciation, etc. You should also include a fair proportion of the support costs directly associated with maintaining and operating the pumping stations, sluices and water level control structures.

16. Include the cost of non-technical staff only, office accommodation, annual depreciation of office equipment that has been capitalised, minor office equipment that has not been capitalised, postages, telecoms', stationery, printing, advertising, auditing of accounts, general insurances and all other costs associated with supporting the organisation. Please note that this does not include support costs, which are directly associated with the delivery of front line services.

17. State all costs associated with the PSCA

18. State all costs associated with undertaking work for third parties. Plant, vehicle and labour charges should include a fair proportion of the overheads such as depot/workshop costs, employment on-costs, insurances and depreciation, etc. You should also include a fair proportion of the support costs directly associated with undertaking the rechargeable work.

19. Include the cost of servicing any borrowing, in terms of bank/loan/hire purchase Interest payable.

20. State all costs associated with undertaking works – capital or maintenance – specifically for helping to achieve favourable condition on Sites of Special Scientific Interest (SSSIs). In most cases, these costs will be incurred in implementing actions set out in SSSI Water Level Management Plans or SSSI River Restoration Plans.

21. State all costs associated with undertaking works – capital or maintenance – that are likely intended to help conserve biodiversity (other than works on SSSIs). These costs are likely to be incurred in implementing actions set out in an IDB's Biodiversity Action Plan or other conservation actions on non-designated sites.

22. Include all other expenditure, such as a provision for bad/doubtful debts, write-offs, and absorption account deficits (for example plant and labour absorption accounts).

23. For the disposal of assets, state the difference between any proceeds from the sale/disposal of the asset and the cost of the asset less accumulated depreciation.

24. Total balance of developer fund year end.

25. Unspent grant at year end.

Section B –IDB Reporting

Policy Delivery Statement

Boards are required to produce a publicly available policy statement setting out their plans for delivering the Government's policy aims and objectives. It is recommended that these statements be published on Boards' websites where they have them and reviewed every three years.

Is an up to date statement in place and copy (or weblink) provided to Defra, and EA?...Yes ☒ No ☐

Biodiversity

Please indicate whether your Board has a Biodiversity Action Plan ....Yes ☒ No ☐

If "yes" is the Biodiversity Action Plan available on your website?...Yes ☒ No ☐

What year was your Biodiversity Action Plan last updated?)............................ 2021

Have you reported progress on BAP implementation on your web site?..................................Yes ☒ No ☐

When was biodiversity last discussed at a Board meeting (date)?.............................. 04/06/2021

Do you have a biosecurity process?...Yes ☒ No ☐

SSSI water level management plans

Please indicate whether your Board is responsible for any SSSI water level management plans?................. ....Yes ☐ No ☒

If so, which ones:

Area of SSSI with IDB water level management plans...........................

Area of SSSI where IDB water level management activities are contributing to recovering or favourable condition?

Area of SSSI where IDB water level management actions are required to achieve recovering or favourable condition?

Access to environmental expertise

Does your IDB have access to environmental expertise? If so please tick all those options below through which environmental expertise is regularly provided to your IDB:

- Appropriately skilled Board Members (e.g. Board member from an Environmental Body/Authority) ☐
- Co-opted members ☐
- Directly employed staff ☐
- Contracted persons or consultants ☒
- Environmental Partners/NGOs ☐
- Other (please describe) ☐

Asset Management

What system/database does your Board use to manage the assets it is responsible for?

- ADIS ☐
- Paper Records ☒
- Other Electronic System ☒

Has your Board continued to undertake visual inspections and update asset databases on an annual basis? Yes ☒ No ☐

What is the cumulative total of identified watercourse (in km) that the Board periodically maintains?

9.3

How many pumping stations does the Board operate?

1

What is the cumulative design capacity of the Board's pumping station(s) (enter zero if no stations are operated)?

0.5 cumecs

Health and Safety

Does the Board have a current Health and Safety policy in place? Yes ☒ No ☐

Does the Board have a responsible officer for Health and Safety? Yes ☒ No ☐

Have there been any reportable incidents in the past year? Yes ☐ No ☒

If so, please summarise in the box below:

Guidance and Best Practice

Has your IDB adopted a formal Scheme of Delegation? Yes ☒ No ☐

Has your IDB provided training for board members in the last year in the any of the following areas?

- Governance ☐
- Finance ☐
- Environment ☐
- Health, safety and welfare ☐
- Communications and engagement ☐
- Other (please describe) ☐

No training has been provided for board members during the year ended 31st March 2021.

Is your Board's website information current for this financial year? (Board membership, audited accounts, programmes of works, WLMPS, etc)..Yes ☒ No ☐

Has your IDB adopted computerised accounting and rating systems?....................................Yes ☒ No ☐

Has your board published all minutes of meetings on the website?... Yes ☒ No ☐

Does the Board publish information on its website on its approach to maintenance works and provide contact details to allow for and encourage public engagement? Yes ☒ No ☐

When planning maintenance and capital works are environmental impacts taken into account and wherever possible best practice applied? Yes ☒ No ☐

Has your Board adopted the following governance documents?

Standing Orders .... Yes ☒ No ☐

Have the Standing Orders been approved by Ministers ....Yes ☒ No ☐

Byelaws ....Yes ☒ No ☐

If you have Byelaws, have you adopted the latest model byelaws published in 2012.. Yes ☒ No ☐

Have the Byelaws been approved by Ministers...Yes ☒ No ☐

Code of Conduct for Board Members...Yes ☒ No ☐

Financial Regulations..Yes ☒ No ☐

Register of Member's Interests..Yes ☒ No ☐

Anti-fraud and corruption policy.. Yes ☒ No ☐

Board membership and attendance

How many Board members (in total – elected and appointed) do you have on your IDB?	7
Seats available to appointed members under the Land Drainage Act 1991.	7
Number of elected members on the board at year end.	6
Number of appointed members on the board at year end.	1
Mean average number of elected members in attendance at each board meeting over the last financial year.	4
Mean average number of appointed members in attendance at each board meeting over the last financial year.	1

Have you held elections within the last three years?...Yes ☒ No ☐ N/A ☐

Did elections comply with the requirements specified by the Secretary of State under Regulation 28 of the Land Drainage (Election of Drainage Boards) Regulations 1938?......................... Yes ☒ No ☐ N/A ☐

Complaints procedure

Is the procedure for a member of the public to make a complaint about the IDB accessible from the front page of its website?..Yes ☒ No ☐

Number of complaints received in the financial year?	0
Number of complaints outstanding in the financial year?	0
Number of complaints referred to the Local Government Ombudsman?	0
Number of complaints upheld by the Local Government Ombudsman?	0

Public Engagement

Set out what your Board has done in this financial year to engage with the public (tick relevant box(es) below):

Press releases ☐
Newsletters ☐
Web site ☒
Meetings ☒
Shows/events (including open days/inspections) ☐
Consultations ☐
Notices ☒

Percentage (in value) of drainage rates outstanding at year end?

65.96%

Section B: NOTES

Guidance and Best Practice

Has your Board published **all** minutes of meetings on the web site? In answering this question, this should apply to all the main Board meetings held in the year and any appropriate meetings the Board has held with external stakeholders.

Board membership and attendance

When referring to **elected members** of the Board, this relates to the number of landowners/drainage rate payers that are elected to the Board.

When referring to **appointed members** of the Board, this relates to the number of members appointed by the local authorities to represent the local council taxpayers.

When referring to mean average number of elected and appointed members in attendance at meetings at each board meeting – **this should be expressed as a number of attendees** and not as a percentage attendance.

With regard to elections, under Schedule 1 of the Land Drainage Act 1991, elected members should hold office for three years, at which point a further election is held. When elections are held, they should comply with the requirements under Regulation 28 of the Land Drainage (Election of Drainage Boards) Regulations 1938 – to advertise and notify local stakeholders accordingly.

Section C – Declaration

BLUNTISHAM INTERNAL DRAINAGE BOARD

I confirm that the information provided in sections A-C or with this form is correct.

Signature	SAblett
Date	27/09/2021
Name in BLOCK LETTERS	MISS SAMANTHA ABLETT
Designation	ASSISTANT TREASURER
Email address	Sam.ablett@middlelevel.gov.uk

BLUNTISHAM IDB
INSURED VALUE OF FIXED ASSETS

PUMPING STATION

	As At 1st April 2021
BARLEY CROFT PUMPING STATION	470,000.00
	470,000.00

BLUNTISHAM INTERNAL DRAINAGE BOARD

Payments 2021/2022 (1st April 2021 - 30th November 2021)

Middle Level Commissioners - Administration charge, postages, telephone charges, stationery and Health and Safety contract	3,653.92
Lattenbury Services Ltd - Drain maintenance	5,400.00
Environment Agency - Precept	948.26
Middle Level Commissioners - Pumping station maintenance	179.76
Middle Level Commissioners - Preparation of highland water claims	83.96
Lattenbury Services Ltd - Drain maintenance	3,000.00
Middle Level Commissioners - Pumping station maintenance	179.76
Middle Level Commissioners - Renewal of insurances	393.44
Middle Level Commissioners - Administration charge, postages and telephone charges	2,693.80
Middle Level Commissioners - Fees (Production of Board report, planning and development applications)	177.30
PKF Littlejohns LLP - Audit fee (2020/2021 accounts)	240.00
Environment Agency - Precept	948.25
	17,898.45

(NB - Amounts shown include Value Added Tax)

BLUNTISHAM INTERNAL DRAINAGE BOARD
BUDGET 2022/2023

	Approved budget 2021/2022 £	Probable Actual 2021/2022 £	Estimated 2022/2023 £
1 Channel Maintenance	5,000	5,500 A	5,100 B
2 Pumping Station			
Repairs and Renewals	1,600	1,600	1,650
Electricity	2,300	2,500	3,750
Labour	1,500	1,550	1,600
3 Administration			
Insurances	500	400	500
Administration	7,500	7,150	7,500
4 EA Precept	1,897	1,897	2,000
5 Improvement works	0	0	4,500 C
	20,297	20,597	26,600
LESS Deposit Accounts interest, etc	947	1,260	5,490 D
	19,350	19,337	21,110 E

Last years rate set 13.00p raised - 18,295

13.75p Rate required 15.000 p

Remarks

A - Includes:	
Contractors accounts paid	2,500
Provision for works	2,000
B - Includes provision for works required - Chairman to report	4,000
C - Provision for installation of telemetry	4500
D - Includes for funding for telemetry:	
Grant aid (50%)	2,500
Plant replacement fund	2,500
Assumes for average highland water to be paid	
E - Does not include provision for possible:	
- weedscreen cleaning improvements	
- write-back of prior period provisions	

Bluntisham Internal Drainage Board

Rate and levy requirements 2022/2023

Under Section 37 of the Land Drainage Act 1991, the appropriate proportions in which the net expenditure of the Board must be borne for 2022//2023 are:-

a) Proportion to be borne by the Agricultural Sector – 33.45%

b) Proportion to be borne by Special levy issued to Huntingdonshire District Council - 66.55%

The product of a rate of 1p in the £ on Agricultural land and buildings is £471

In 2022/2023 a rate of 1p together with corresponding Special levy would raise £1,407.

Estimated revenue cash balance in hand at 31st March 2022 without transferring any balance to the pumping plant replacement fund is - £31,000

Estimated balance in the Boards Asset Replacement Fund at 31st March 2022 without transferring any balance from the general fund is £34,200.

The estimated net expenditure of £21,110 in 2022/2023, which does not include provision for weedscreen cleaning improvements is equivalent to:-

a) a rate in the £ on Agricultural land and buildings of 15.00p and

b) a Special levy on Huntingdonshire District Council of £14,049.

In 2021/2022 a rate of 13.00p in the £ was set together with a Special levy of £12,176 on Huntingdonshire District Council to raise £18,295 towards estimated expenditure of £19,350.

The estimated expenditure for 2022/2023 does not include provision for the cost of future pumping plant replacement.

D C THOMAS

Clerk to the Board

December 2021