

OVER AND WILLINGHAM INTERNAL DRAINAGE BOARD

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18th April 2023

Mr Chairman and Gentlemen

Meeting of the Board
25th April 2023

I enclose the Agenda for the Meeting of the Board to be held at Over Community Centre, The Doles, Over at 3.00 pm on Tuesday 25th April 2023.

PLEASE NOTE THAT THIS AGENDA INCLUDES CONFIDENTIAL PAPERS. APART FROM THE COPY RETAINED WITH THE CONFIDENTIAL MINUTES THEY WILL BE DESTROYED FOLLOWING THE MEETING AND MEMBERS ARE REMINDED THAT THEY MUST NOT BE DISCUSSED WITH ANYONE OTHER THAN A BOARD MEMBER.

AFTER THE MEETING PLEASE DESTROY YOUR COPY OF THE PAPERS OR RETURN THEM TO THE OFFICE TO BE DESTROYED.

Please telephone or e-mail to confirm your attendance as soon as possible.

Yours truly

P BURROWS

Clerk to the Board

To the Chairman and Members of the Over and Willingham Internal Drainage Board

A G E N D A

1. Apologies for absence

2. Declarations of Interest

Members to declare any interest relating to the agenda.

3. Confirmation of Minutes

To confirm the Minutes of the Meeting of the Board held on the 6th May 2022.

(Copy pages 14 - 26)

4. Matters arising from the Minutes

5. Election of Board Members

The Clerk will report that the term of office of the Members of the Board will expire on the 31st October 2023 and will submit the proposed register of electors which is applicable to the 2023 election.

6. Vacancy in Membership

Further to minute B.302, to consider the filling of the vacancy in the membership of the Board.

7. Bank Mandate and National Savings & Investments

The Clerk will report that it is necessary to update the signatories after April 2023.

8. Member Training Update

The Clerk to report on the training undertaken by Members in the past year.

9. Land Drainage Act 1991
Board Membership - * District Council

The Clerk will report that South Cambs District Council have appointed Cllr Handley to be Member of the Board under the provisions of the Land Drainage Act 1991.

10. Willows and Saplings alongside District Watercourse

Further to minute B.303, the Chairman to report.

11. Tree in water close to Hansons Conveyor

Further to minute B.304, the Chairman/Mr Page to report.

12. Dockerell Brook/Willingham Lode

Further to minute B.305, the Chairman to report.

13. Access to Over Pumping Station

Further to minute B.306 (covered in B.301), the Clerk to report.

14. Proposed Residential Development – Station Road, Over - Discharge of Surface Water

Further to minute B.307, the Chairman to report.

15. Clerk's Report

The Clerk advises:-

i) Middle Level Commissioners and Administered Boards Chairs Meeting

That a ninth Chair's Meeting was held on the 13th December 2022.

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

David Thomas advised on the planned staffing changes being implemented due to his impending retirements. He stated that his post was being split back into Chief Executive/Clerk and Chief Engineer and that the appointments were:

Paul Burrows – to be the new CEO/Clerk - currently in post with the EA as a national Delivery Assurance Manager, and before that as Flood & Coastal Risk Manager for the East Anglia Area, then Flood Strategy Manager – Paul spearheaded Tactical Plans for the Fens which have secured the possibility of obtaining significant grant allocation on a Board by Board basis over a 15 year period, whilst at the same time defining a pathway to better understand the challenges faced and options worth considering for our lowland catchment as climate change and growth tests our current infrastructure arrangements.

Nicola Oldfield – to be the new Chief Engineer – currently in post with the EA as a Senior Project Manager. She most recently project managed the £30M Middle Level Barrier Bank

scheme and had just taken over as project manager of the Cranbrook Counter Drain Strategy. She has, in the past, been employed by an IDB and has worked in close partnership with many IDBs including North Level IDB. Jonathan Brown stated how pleased the MLC Executive had been with these two candidates and how easy the choice had been given their knowledge of the area and experience to date.

An update was given on the role out of telemetry, which was receiving positive feedback from District Officers. A request was made for the login details to be provided to Chairmen as well as District Officers and it was confirmed that this would be arranged.

David Thomas confirmed that all but two Boards had stated their wish to move to the new planning and consenting charging and reporting arrangements and that the Assistant Treasurer was finalizing figures ready for the 2023 IDB/DDC meetings. A request was made for all correspondence which developers and their agents which is copied to Chairman should include the planning application references.

The protection and control of Bylaw strips was discussed at length and it was agreed that a policy document outlining the red-lines Boards should be applying to ensure that their ratepayers do not suffer as a result of development will be prepared for the Boards to consider. It was noted at the meeting that the refusal to issue any consent is subject to a reasonableness test, hence the document cannot preclude consenting everything within the 9m strip and the policy will be for guidance purposes only. It was felt that it should help developers, planning authorities and the Boards by providing some additional clarity. It was also felt that some case history examples to be circulated to members might help them understand the issues which have to be addressed.

Climate Change was discussed and it was noted that the MLC had completed its carbon audit and would now start work on carbon reduction and mitigation initiatives. It was also noted that the M&E engineer was looking at base levels of energy consumption at pumping stations, for example to see if panel heaters are left on permanently. He will be making recommendations to Boards if he identifies scope for reducing power without risking the apparatus.

WRE were mentioned and the Chief Executive stated that he was pleased that the draft water resource plan for the East included extensive reference to agriculture and its need for water to support the growing of food to feed the nation and also of the key role played by IDBs in transferring water to the point needed by abstractors. He also commented upon the newly proposed Cambridgeshire fens reservoir, north of Chatteris and advised that the MLC were responding on the need to get fill supply and draw-down arrangements right, but also that we need to seek to gain capital from the opportunities that the new reservoir will present in terms of bringing money into the area and potentially helping reduce flood risk and assist with water need balancing.

The Chief Executive advised that a decision had been made to move the MLC and IDB's electricity supply contracts from Anglian Farmers to the Green Energy Advice Bureau. This followed several years of extended poor service levels and lack of timely information coming from Anglian Farmers.

The future of IDBs and the value of potential amalgamations was once discussed and this gave rise to questions over small boards being able to secure a quorate for which this had been a particularly poor year. It was agreed that this item should remain on the agenda and that any Chairs who felt that the time was right for their Boards to look again and the advantages/disadvantages of amalgamation would contact the Clerk. It was also agreed that it may be useful to undertake an exercise around updating the original Geoff Beal report which

had recommended that the number of Boards within the area administered by the MLC could reasonably be reduced to three or four.

The Clerk finally noted that the ADA Great Ouse branch AGM would be held on the 7th March at Prickwillow Hall and would be in the format of workshops in the morning and an AGM in the afternoon. The workshops theme this year would be; water resources, the new reservoir and climate change.

ii) Application(s) for byelaw consent

That the following application for consent to undertake works in and around watercourses has been approved and granted since the last general meeting of the Board:-

Name of Applicant	Description of Works	Date of Consent
Mr Simon Clark	Headwall for discharge of treated foul water from small treatment plant at Hygate Farm, West Fen Road, Willingham	12/04/2022

iii) Association of Drainage Authorities

a) Annual Conference

That the 85th Annual Conference of the Association was held on Wednesday 9th November 2022 at The Hive, Nocton, Lincolnshire.

This year marked another change in the arrangements for the National Conference and AGM, with the AGM being held virtually on 28th September 2022 followed by the national conference held as a hybrid meeting at the Dyson Farming complex in Lincolnshire on 9th November. The choice of venue was to avoid the risk of being impacted by rail strikes and it also represented significant cost savings. The event had limited numbers and was fully subscribed.

Following an introduction by the President of ADA Robert Caudwell who noted the good work being done by ADA but also noted that with COP27 ahead climate change was the single biggest challenge facing everybody and that IDBs would need to play their part in delivering carbon reduction.

The opening address was given by Councillor Matthew Riddle, Chairperson, Lower Severn Internal Drainage Board and Councillor, South Gloucestershire Council who spoke on options which could be pursued to change the way Special Levy is reported and dealt with by the Councils. The challenge at the moment was perceived as the lack of transparency with Special Levy payments not being itemised on rate bills in the same way that police and ambulance services are. There is also the issue that by not disaggregating the Special Levy payments, increases in them can currently (for Councils who pay large Special Levys) trigger a local election under the current rules.

Key note speakers were Hazel Durant Waterway & Flood Water Management Policy Team, Department for Environment, Food & Rural Affairs and Luzette Kroon Board member: Innovation & International, Dutch Water Authorities, Dykgraaf (chairperson), Wetterskip Fryslân. Hazel spoke of the challenges ahead and noted that it would be foolhardy to expect revenue expenditure to be increased by treasury given the current

economic climate. The best we could hope for would be last years' figures to be matched. She praised the work of IDBs and noted the important role they play in delivering flood risk benefits through their direct works and also through PSCAs. Luzette spoke of the similarities and differences between IDBs and their Dutch equivalents and went on to describe the challenges faced arising from climate change.

A panel discussion followed and the MLC Chief Executive was invited to sit on this panel. He took the opportunity to outline the work of WRE but also to express his concerns that currently Land Drainage Act legislation was holding back the full potential of IDBs in terms of water resource management and investment. A review is urgently required and the support of the EA and DEFRA is needed. Hazel agreed that there was a need but hope a way forward could be found that didn't require primary legislation.

The day concluded with a field visit to showcase the Dunston Beck Improvement Project. The improvement project, completed by Dyson Farming with the Environment Agency, Wild Trout Trust and other partners, seeks to improve the biodiversity and water quality of the beck with a sensitive mosaic of wetland habitats delivered through excavations recreating a meandering river system with the retention of water providing ecological and also some modest flood risk benefits.

b) Annual Conference 2023

That the Annual Conference of the Association of Drainage Authorities for 2023 is yet to be announced.

c) Meeting of the River Great Ouse Branch

The Annual Conference of the River Great Ouse ADA Branch was held on Tuesday 7th March 2023

Morning workshops were re-introduced for the first time since the COVID-19 outbreak and members who attended took part in an excellent discussion focussed on three topic areas; Fens2100; Water Resources East and Climate Change. Steven Trewhella (consultant to the EA on Fens2100) and Daniel Johns (Chief Exec, WRE) took away a wide range of ideas centred around how the two topics were connected by the work of IDBs.

Within the AGM, Marc Heading was re-appointed as Chairman and Doug McMurdo as Vice Chair with approval that the secretariat of the branch be transitioned from the Middle Level Commissioners to the Bedford Group of IDBs over the coming months. Ian Moodie (Technical Manager, ADA) gave an overview of ADA's activities, including their important inputs on behalf of IDBs into the long-awaited implementation of schedule 3 of the Floods & Water Management Act. Tom Pickover introduced himself ahead of starting as Operations Manager at the Environment Agency (covering the lower Great Ouse catchment) and was joined by Darren Trumper who between them gave an overview of Environment Agency flood management activities and budgets.

iii) National Drainage Show & Floodex 2023

That the National Drainage Show & Floodex 2023 will be held at ExCel, London on the 22nd and 23rd November 2023.

iv) Water Resources East (WRE)

Further to minute B.308 (vi), the Clerk will report that the requested contribution from this Board for 2023/2024 financial year is expected to once again be £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.

v) Planning and Consenting Fees

Proposed changes to planning and consenting service supply charging

Two changes are proposed. The current arrangements and the proposed changes are outlined below.

1. The current arrangements for charging for Technical Services advice and support, for planning and consenting matters, is based upon a direct cost recovery arrangement. To achieve this all time spent on every item of work undertaken has to be logged and recorded in detail. This information is then pulled together and invoices prepared and checked before being passed to the Board Chairs for sign-off. This requires a considerable amount of time and effort and this time is of course included in the eventual fees paid. It is considered that a more efficient model would be to mirror the one used for charging for Clerking services which is based upon a lump sum annual fee. This has a number of advantages. It reduces internal workload which in turn releases time to carry out productive work. It also allows Boards to budget for the fees knowing at the time of rate setting what the annual fees will be.

To ensure that a fair assessment is made it is suggested that the last five years of fees are looked at and an average taken. If there is clearly one or two years where one or two planning matters have impacted heavily upon the figures then an appropriate adjustment will be made. The final fee will be converted into a fraction of the costs of overall cost of supplying planning and consenting services for all Boards including the MLC and this percentage will become fixed until such time that a review is called for.

In addition, we will still actively encourage developers and their agents to enter into Pre/Post application contracts. This will help keep the overall planning costs to a minimum. We will also be looking to move more and more to lump sum charges for developers for the same reasons outlined above, ie to reduce internal administration work and costs where possible.

It is not proposed that this change will extend to other Technical Services work, such as surveys, catchment analysis, and refurbishment/replacement/improvement scheme work or associated advice which will continue to be logged and charged on a “hours spent” basis.

2. Many members have noted that the reporting in relation to planning application comments and responses is comprehensive. Again, it often takes many hours to produce such detailed reports for which the Board is charged. This time could be spent in dealing with and taking action on planning and consenting matters. There is also the issue of the potential time lapse between any planning/byelaw issue raising its head and the meeting of the Board. It is of course normally advantageous to take action as soon as possible after any issue had become apparent. It is therefore proposed that going forward the Board nominate who they wish to be copied in on all planning correspondence, for example the Chair and Vice-Chair. They will then be able to liaise with the Planning Engineer if they wish to and will be conversant with discussions being undertaken. The Board may also wish to delegate decision making for initial actions for bylaw infringements to the Board nominee/s.

To ensure that the Board is consulted on the most important matters it is proposed that when it is wished for a matter to be raised within the Board report then a request from the Chair can be made and a detailed report would follow. This would normally be the case where significant costs might be associated with enforcement, including perhaps incurring legal fees or where an unusually large or significant development is proposed.

Should the above change be agreed to, then going forward the Engineer's report will provide a list of all planning applications of interest to the Board and consents applied for/approved but unless requested by the Chair no detail will be provided.

The Board is asked to consider if it wishes to approve the two changes outlined above.

vi) Changes to Electricity Supply Contracts

The Clerk will report that Boards have encountered problems with the operation of the electricity contract by Anglia Farmers over the years. Following various meetings with them it appeared some of these problems were being addressed and the service appeared to be improving this, however, was short lived. Over the past 2 years there has again been a significant deterioration in both the quality of service and lack of account management received from Anglia Farmers.

During the summer the Middle Level Commissioners were approached by Green Energy Advice Bureau (GEAB), one of the UK's leading energy companies and buying group, whose portfolio includes numerous companies with over 200 million kwh tendered per annum. They have experience working with an estimated 60 Internal Drainage Boards, which include locally the Ely Group of Internal Drainage Boards and Downham Market Group of Internal Drainage Boards. We accordingly contacted Jean Heading of the Ely Group of Internal Drainage to enquire of the service provided by GEAB and she has confirmed she is far happier with the service received from them compared to that from Anglia Farmers and since has signed a 5-year fixed rate contract with GEAB from 1st April 2022.

A report was presented to the Middle Level Commissioners at their Board meeting on 3rd November 2022 and due to the ongoing poor performance of Anglia Farmers, together with the positive feedback given by Jean Heading of the Ely Group, the Commissioners' resolved to consider moving to alternative arrangements. The Executive Committee were delegated the final decision and having considered a report on the options and subsequently confirmed their agreement that a move would be appropriate in the circumstances.

The Clerk will report this was considered a positive move and recommended the Board also move to this alternative arrangement.

The Clerk will report that this Board's Chairman had subsequently agreed for the Board to serve notice to Anglia Farmers and for Green Energy Advice Bureau to handle the energy procurement process and management of the electricity contract.

The Clerk will advise that the Middle Level Commissioners and its administered Boards have entered into a fixed rate energy supply with Corona Energy for an 18-month period from 1st April 2023.

The Board are asked to approve the Chairmans actions.

vii) Insurance

Historically the number of insurance companies willing to quote for the insurance requirements of the Middle Level Commissioners and administered Boards is limited.

Our insurance portfolio is complex and includes a range of policies that includes Commercial Combined (largest component), Motor Fleet, Engineering & Construction, Terrorism, Management Liability, Marine Craft and Professional Indemnity.

The overall cost of our insurance portfolio for 2023/24 will be £192,275 (£152,373 in 2022/23) a 26% increase, although increases will differ Board by Board depending on their individual insurance needs.

Key factors and changes are highlighted below:

- For Commercial Combined insurance, 2022/23 was the last year in our previous five-year agreement with AXA which included a 7% price reduction woven into the deal. For 2023/24 Towergate, our brokers, approached several companies and all bar AXA were not willing to quote given the size and complexity of our portfolio. Independently we also approached the NFU who declined to quote for the same reason.
- There has been an increase in fleet, property and marine assets included within our cover.
- In view of rising inflation most Boards agreed to index link their insured sums from 1st April 2023. AXA have increased insured sums by 15%, which has resulted in an increase within the overall premium.
- AXA have offered a 2-year stability deal, where any premium increases, subject to claims not exceeding 50% of the written premium, will be capped for 2024/25 at 2.5%. This excludes any increases in sums insured.
- AXA will not extend the stability deal as they plan a review of their whole IDB scheme in 2025.
- Commercial combined policy excess has increased from £350 to £2,500. None of our four 2022/23 claim values were above this new excess.
- Excesses are dictated by AXA's overall scheme for all IDBs and this is apparently now standard and has been imposed due to the number of lower value claims across the whole IDB industry. As other IDB/IDB Groups come out of their previous agreement with AXA the above will apply.

For future years Boards ought to consider index linking their valuations of properties and pumping stations every 3-5 years rather than annually, to mitigate annual premium increases and balancing having suitable cover without being over-insured.

It should also be noted that personal accident and sickness cover only covers employees or members up to 80 years of age. Boards may need to consider the implications of this.

viii) Delegation of signatory on consents

The Board is asked to note that under the Board's scheme of delegation, the Chief Executive has delegated the authority to sign consent on behalf of the Board to the Chief Engineer. As well as the Chief Engineer being better placed to technically assure individual consents, this will enable them to effectively take ownership over the whole planning and consenting service. This also creates a mechanism for escalation in case of any issues or complaints.

ix) Service Delivery Frameworks

The Board are asked to resolve that the Clerk, on their behalf, be authorised to enter into user and/or access agreements for public sector delivery frameworks (For example, Environment Agency Delivery Frameworks and SCAPE). This will open up access to the fees, terms and

conditions of these Frameworks so our Consulting Engineers can compare and choose the most suitable procurement route for delivery of the Boards future needs. This does not tie the Board to using any Framework they then have a user/access agreement with, and Frameworks are not the only procurement route for delivery that will be considered. Having this resolution from all the Boards we administer is key if we are to package work across Boards to exploit economies of scale and become more efficient and effective in the delivery of services.

16. Consulting Engineers' Report.

a) To consider the Report of the Consulting Engineers

(Copy page 27)

b) To consider the supplementary report improving capital

(Copy pages 28 - 30)

17. Capital Improvement Programme

To review and approve the Board's future capital improvement programme.

(Copy page 31)

18. District Work Report

Mr M Church to report on works undertaken and proposed works.

19. Environment Officer's Report

The Clerk to refer to the Environment Officer's Report.

(Copy pages 32 – 39)

20. District Officer's Fee

To give consideration to the District Officer's fee for 2023/2024.

21. State-aided Schemes

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.

22. Agreements between the Drainage Board, Hanson Aggregates and RSPB

Further to minute B.317, the Chairman/Mr Law to report.

23. Gravel Extraction, programme for 2023/2024

Further to minute B.318, Mr Law to report.

24. Flail mowing

Further to minute B.319, the District Officer to report. Consideration to be given to the undertaking of the Board's flail mowing operations for 2023/2024.

25. Environment Agency – Precept

The Clerk will report that at the Anglian (Great Ouse) Regional Flood & Coastal Committee (RFCC) determined that there were exceptional circumstances to consider on the agreed 2% increase on the precepts on Internal Drainage Boards. The Committee voted for an additional 1% increase (reflecting exceptional circumstances) above the agreed 2% for the year ending 31st March 2024 – total of a 3% increase on the level of precept on Internal Drainage Boards for the year ending 31st March 2024.

The precept for 2022 was £16,492.

26. Claims for Highland Water Contributions – Section 57 Land Drainage Act 1991

The Clerk will report that following his submission of claims for contributions the gross sum of £348.94 (£2,448.04 less £2,099.10 paid on account) (inclusive of supervision) has been received from the Environment Agency for the financial year 2021/2022 based on the Board's actual expenditure on maintenance work for that financial year and the sum of £4,226.69 in respect of 80% of the Board's estimated expenditure for the financial year 2022/2023.

27. Association of Drainage Authorities
Subscriptions

The Clerk will report that ADA has increased subscriptions by 4.5% for 2023 from £571 to £597

28. Determination of annual value for rating purposes

The Clerk will submit the recommendation for the determination of annual value for rating purposes.

(See Confidential Papers)

29. Contribution from Developer

With reference to minute B.*, the Clerk will report that a contribution towards the cost of dealing with the increased flow or volume of surface water run-off and treated effluent volume has been received.

(See Confidential Papers)

30. Health and Safety

Further to minute B.324, the District Officer will report and will refer to the report received from Cope Safety Management following their visit to the District on the 23rd January 2023.

(Copy pages 40 - 42)

31. Completion of the Annual Accounts and Annual Return of the Board – 2021/2022

- a) To consider the comments of the Auditors on the Annual Return for the year ended on the 31st March 2022.

(Copy pages 43 - 47)

- b) To consider the Audit Report of the Internal Auditor for the year ended on the 31st March 2022.

(Copy pages 48 - 57)

32. Appointment of Internal Auditor

The clerk to report that following the conclusion of tendering Whittings LLP have been appointed as internal auditor for a five-year period commencing 1st April 2023 (financial years 2023/24 to 2027/28).

(Copy pages 58 - 71)

33. Defra IDB1 Returns

The Clerk will refer to the completed IDB1 form for 2021/2022.

(Copy pages 72 - 81)

34. Budgeting

The Clerk to refer to the budget update reviewed by the Chairman, with comparison to year end out-turn added, and any actions taken.

(Copy page 82)

35. Review of Internal Controls

To consider the system of Internal Controls.

36. 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 and to consider whether to index-link their values going forward.

(Copy page 83)

37. 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.

38. Annual Governance Statement – 2022/2023

To review and complete the Annual Governance Statement.

(Copy page 84)

39. Payments 2022/2023

The Clerk to report on payments made during the financial year 2022/2023.

(Schedule page 85)

40. Annual Accounts of the Board - 2022/2023

To consider the Annual Accounts and bank reconciliation for the year ended on the 31st March 2023 and the completion of Section 2 of the Annual Return as required in the Audit Regulations.

(Copy pages 86 - 90)

41. Expenditure estimates and special levy and drainage rate requirements 2023/2024

To consider estimates of revenue expenditure and levy and rate requirements in respect of the financial year 2023/2024.

(Copy pages 91 - 93)

42. Date of next Meeting

43. Any other business

OVER AND WILLINGHAM INTERNAL DRAINAGE BOARD

At a Meeting of the Over and Willingham Internal Drainage Board
hosted at the Over Community Centre, Over on Friday 6th May 2022

PRESENT

B R Burling Esq (Chairman)	L Nicholas ESQ
S Burling Esq	M Church Esq
L M Cook Esq (Vice Chairman)	J Smith Esq

Mr David Thomas (representing the Clerk to the Board) was in attendance.

B.298 Apologies

H Garner Esq and R Holland Esq

B.299 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 District Officer declared an interest in items 17, 19, 23 and 36.

B.300 Confirmation of Minutes

The previous minutes were approved with the exception that it was noted that item B266 suggested that the gate when opened crossed the highway. This was not correct but it was true that there was insufficient room to safely pull off the highway and open the gate. Also, item B277 should read 1 million metric tonnes of aggregate and not £1 million.

Item B278 – members were advised that the quote from M D Contractors had been sent in too late to be considered and to the wrong email address. The minute is therefore correct.

B.301 Matters arising from the minutes.

Further to B.266, It was noted that a line of fence posts had been erected on byway 13. It was considered that the Highway Authority needed to be asked to become involved in rectifying this matter.

RESOLVED

That the Clerk write to Cambridge County Council asking for a site meeting.

B.302 Vacancy in Membership

No suitable person has yet been found to fill the vacancy. Members were encouraged by the Chairman to think about who might be interested and be worth approaching.

The Clerk reported that Les Nicholas had replaced Tim Henshaw as the representative of the Church and Town Lands and Charity of Over.

B.303 Willows and Saplings alongside District Watercourse

Further to minute B.223, the Chairman reported that this matter remained an issue to be addressed.

B.304 Tree in water close to Hansons Conveyor

Further to minute B.223, the Chairman reported that the tree was still over the watercourse but as Hilton Law was not in attendance, no further discussion on this matter took place.

B.305 Dockerell Brook/Willingham Lode

Further to minute B.224, The EA have agreed that further work is needed on the watercourse. The difficulty is the section, still to be cleaned out, can only be accessed from one side, which incurs the removal of several trees and bushes, many of which are dead elms.

The District Officer is in contact with the EA concerning maintenance of Willingham Lode, which he hopes can be done in the near future.

B.306 Access to Over Pumping Station

Further to minute B.225, This item was covered in B.301 item.

B.307 Proposed Residential development– Station Road, Over – Discharge of Surface Water

The Chairman reported that this development had not gone ahead but around 40 houses were being built near the village. It is unclear where the water from this site discharges to. The location was described as the 'land on New Road'.

RESOLVED

That the Planning Engineer writes to the developer and or planning authority to find out what the method of surface water disposal is.

B.308 Clerk's Report

The Clerk's report was noted as follows:-

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 CO2 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 the 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 CO₂ release had shown that a well irrigated peat field of onions released less CO₂ 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.

c) Annual Conference

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

d) Meeting of the River Great Ouse Branch

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

This was the first face to face meeting held since the COVID-19 outbreak but the format was restricted to the AGM only. It is planned however to reintroduce the popular and useful morning workshops for 2023.

Marc Heading was reappointed as chair with Councillor Doug McMurdo as vice chair. Topics covered included unsurprisingly red diesel, and water resources/the work of WRE.

Sofi Lloyd announced that Brian Stewart and Ian Hodge from the EA had recently joined the ADA Board and that DEFRA had asked ADA to liaise with them on the implementation of schedule 3 of the Flood and Water Management Act. She was also pleased to be able to report that ADA had been instrumental in initiating an all-party parliamentary group with a remit to discuss and consider Sustainable Flood and Drainage Management.

Phil Hulme and Amanda Macloughlan spoke on behalf of the EA covering the challenging associated with significant staff changes at the EA and noted that with the capital program for this six year cycle being double that of the previous one this would be generating considerable additional work load.

It was advised that this coming years revenue (maintenance) budget was £5.3M which was more than the previous year but what could be delivered within this budget could be impacted by inflation.

The date of the next meeting is Tuesday 7th March 2023.

e) Updating IDB Byelaws

It was reported that further to minute B.185, ADA had 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 1.12.2020 by the Sentencing Act 2020. Consequently, Defra had amended the Penalty Notice attached to the byelaws to include the correct reference. This Penalty Notice is not part of the Byelaws and, as such, is a simple correction. There was no requirement either to readvertise, or seek Defra approval and the version now uploaded to the website is the corrected one.

RESOLVED

Members noted and approved this correction.

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.

v) 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.

vi) Water Resources East (WRE)

Further to minute B.268(xi), the Clerk reported 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.

RESOLVED

To contribute £125 for both the 2021/22 and 2022/23 financial years

vii) Anglia Farmers

The Clerk reported that following the last meeting of each Board/Commissioners the Anglia Farmers electricity contract was renewed in October 2021 for a shorter period of 6 months to 31st March 2022 and this was due to the volatile energy market at the time. As there remains an enormous amount of volatility and uncertainty surrounding energy prices and as competition is very limited, it was decided that the Commissioners and Boards should remain within the Anglia Farmers buying group at the moment as there is likely to be little scope for us to negotiate better deals. The Clerk also reported a new contract has been signed for a 12 month period to 31st March 2023 with EDF Energy through Anglian Farmers.

The Anglia Farmers Energy team does not have to commit to buying energy for years ahead at the current price levels and the flexible contract that they have to buy energy from 1st April 2022 allows them to risk manage the portfolio for their Members, which means they will be well positioned to take advantage of any energy market normalisation ahead. When market conditions have settled down/normalised the Board/Commissioners will be asked whether they wish to remain with Anglia Farmers. But this may not be for several years based upon current market assessments.

viii) Fens Biosphere

The Clerk reported that this project is on hold and will remain so unless and until Fenland District Council is prepared to engage with a redefined brief and vision for it.

ix) Red Diesel

Following extensive lobbying and the efforts of ADA, DEFRA and Treasury had softened their stance on the potential loss of access to red diesel use by IDBs. Going forward then as long as the work undertaken by the IDB can be shown to have some agricultural benefit then red diesel use can continue. The exception will be construction works and works where the sole beneficiary is an urban area.

B.309 Planning Updates & Consultations

The Clerk reported that in order to increase public transparency, information on the various strategic consultations and issues that may affect the Middle Level Commissioners and administered/associated Internal Drainage Boards has been relocated to our website and can be found on www.middlelevel.gov.uk towards the bottom of the page under “Strategic Planning Consultation Responses”.

B.310 Installation of Treatment Plant and Discharge of treated effluent to the Board’s Drain at Hygate Farm, west Fen Road, Willingham – Mr S Clark (354/1)

The District Officer reported that a discharge consent request had been received for the installation of a small treatment plant and discharge to a private ditch at the above location, due to the failure of the current septic tank on site. He believed that the matter had been resolved with works undertaken and the Board’s approval to consent granted.

B.311 Asset Survey of the Board’s Pumping Stations

Further to minute B.270, the Clerk made reference to the Asset Survey of the Board’s Pumping Station.

The Clerk reported that during the February 2021 routine inspection the pump was noticed to have a distinct wobble. The holding down bolts were checked and secure. The column bolts are badly corroded and need to be replaced. The pump chamber will need to be dewatered to change the bolts and the pump and impellor can be inspected at the same time to help determine the cause of the wobble.

He noted that to dam the drain and dewater the sump was going to cost in the region of £6000 and the pump bolt replacement around £2000 to £3000. The pump had over 23000 running hours since

the last record of the pump being overhauled in 1988, so it was recommended that the Board considered scheduling a pump overhaul due to the long period since it had last been done.

Members agreed that the pump was due an overhaul and that it made sense to do this whilst the chamber was dewatered.

Resolved

- a) That a quotation for refurbishment of the pump be prepared and that a way to reduce the £6K estimate for installing and removing dams and dewatering be looked at.
- b) That a possible timetable be drawn up for the works.
- c) That the quotation be sent to the Chairman and District Officer and if they then required to all members for approval.

B.312 Capital Improvement Programme

The required replacement of the culvert in Ouse Fen bank was discussed and it was noted that it had not yet been possible to get contractors to offer to formally quote to undertake these works. It was expected that the cost of pipes would be around £1K and that there would be a similar amount due in contractors' charges. Hence overall cost could be £2.5/3K. The District Officer advised that he had spoken with MLC officer Chris Convine as a footpath closure would be required.

RESOLVED

That the District Officer would speak again with Chris Convine to arrange for the temporary footpath closure and further efforts would be made to get a contractor appointed to undertake the works.

It was also noted that the works to the pumping station would be funded from the capital improvements budget.

B.313 District Work Report

The District Officer reported that the main drains maintenance works had been successfully undertaken. He noted that efforts needed to be concentrated on the Hanson's Lake to Long Holme length of watercourse as this gets easily clogged up with weed. The drain from Overcote had been cleaned out from the Pump to Sharpes Corner, and flailed from Overcote Road to the Conveyer.

He noted that maintenance cost were a concern for this and next year, pointing out that the hire costs of a machine and driver from the Haddenham Board had increased from £38.50 per hour to £43 per hour. He did point out however, that this still remained cheaper than the competition as far as he was aware.

B.314 Conservation Officer's Newsletter and BAP Report

The Conservation Officer's newsletter and report were noted and approved.

B.315 District Officer's Fee

The Board gave consideration to the District Officer's fee for 2022/2023. Following member request the Clerk advised that the MLC salary increase award had been 3% this year.

Resolved

That the District Officer's Fee be increased by 3%.

B.316 State-aided Schemes

None are currently under consideration.

B.317 Agreements between the Drainage Board, Hanson Aggregates and RSPB

It was noted that there had been no movement on the agreement. It was assumed that sooner or later Hanson would wish to progress matters as it would be in their financial interests to do so. The draft agreement was prepared many years ago and can be picked up at any time.

RESOLVED

To take no action until approached by Hansons and RSPB.

B.318 Gravel Extraction, programme for 2022/2023

The District Officer reported that extraction was currently being undertaken adjacent to the drain which was dug 3 years ago but that it was expected that this drain will need to be relocated again sometime in the future to allow works to progress.

B.319 Flail Mowing

Further to minute B.278, It was noted that a two-year contract had previously been awarded for flail mowing hence there was no action required from this meeting.

B.320 Environment Agency – Precept

The Clerk reported that at the Environment Agency Flood Defence Committee meeting the Committee voted to adopt an indicative 2% increase in the precepts on Internal Drainage Boards for the next 6 years commencing from 2022/23, with the ability to revisit annually should exceptional circumstances indicate this is required. The Committee voted for a 0% increase (for exceptional circumstances) above the indicative 2% increase for the year ending 31st March 2023 - total of a 2% increase on the level of precept on Internal Drainage Boards for the year ending 31st March 2023.

The precept for 2021/2022 was £16,169.

B.321 Claims for Highland Water Contributions – Section 57 Land Drainage Act 1991

The Clerk reported that following his submission of claims for contributions the gross sum of £1,163.29 (£3,243.62 less £2,080.33 paid on account) (inclusive of supervision) has been received from the Environment Agency for the financial year 2020/2021 based on the Board's actual expenditure on maintenance work for that financial year and the sum of £2,099.10 in respect of 80% of the Board's estimated expenditure for the financial year 2021/2022

B.322 Association of Drainage Authorities Subscriptions

The Clerk reported that ADA has increased subscriptions by 1% for 2022 from £565 to £571

RESOLVED

That payment of subscriptions for the 2022/23 year in the sum of £571 be made.

B.323 Determination of annual value for rating purposes

The Clerk submitted the recommendation for the determination of annual value for rating purposes.

RESOLVED

That the recommendations be accepted and approved.

B.324 Health and Safety

Further to minute B.284, the District Officer reported on the report received from Cope Safety Management following their visit to the District on the 27th October 2021. The Board noted the content of the report.

B.325 Completion of the Annual Accounts and Annual Return of the Board – 2020/2021

- a) the comments of the Auditors on the Annual Return for the year ended on the 31st March 2021.
- b) The Board noted the Audit Report of the Internal Auditor for the year ended on the 31st March 2021.

RESOLVED

That the Internal Auditor be appointed for a further year.

B.326 Defra IDB1 Returns

The Clerk referred to the completed IDB1 form for 2020/2021 and the Board noted it.

B.327 Budgeting

The Clerk referred to the budget update reviewed by the Chairman, with comparison to year end out-turn added, and any actions taken. The Board noted and approved the content.

B.328 Review of Internal Controls and appointment of Internal Auditor

- a) The Commissioners considered and expressed satisfaction with the current system of internal controls.
- b) The Commissioners were satisfied with the proposals for the appointment of the Internal Auditor and for the proposed Strategy and Audit plan 2023-25

The Clerk reported that the agreement with the Commissioners' Internal Auditor ended in 2021 and that, due to restrictions caused by COVID-19 and increased workloads from the winter rainfall events, it had not been possible to properly tender for a new agreement. Following discussions with Whiting & Partners it had therefore been agreed that the current arrangements would be extended by one year to allow sufficient time for the tender process to be carried out.

RESOLVED

That the Board approve the one-year extension of the appointment of Whiting & Partners as Internal Auditor.

B.329 Risk Management Assessment

- a) The Commissioners considered and expressed satisfaction with the current system of internal controls
- b) The Commissioners did not express a wish for the current values of its building to be reviewed.

B.330 Exercise of Public Rights

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

B.331 Annual Governance Statement – 2021/2022

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

RESOLVED

That the Chairman be authorised to sign the Annual Governance Statement for the year ended on the 31st March 2022.

B.332 Payments

The Board considered and approved payments amounting to £48,082.57 which had been made during the financial year 2021/2022.

The District Officer requested that in future it would be helpful if all payments were presented as net of VAT

B.333 Annual Accounts of the Board – 2021/2022

The Board considered and approved the Annual Accounts and bank reconciliation for the year ended on the 31st March 2022 as required in the Audit Regulations.

RESOLVED

That the Chairman be authorised to sign the Return, on behalf of the Commissioners, for the financial year ending 31st March 2022.

B.334 Expenditure estimates and special levy and drainage rate requirements 2022/2023

The Board considered estimates of expenditure and proposals for special levy and drainage rates in respect of the financial year 2022/2023 and that under the Land Drainage Act 1991 the proportions of their net expenditure to be met by drainage rates on agricultural hereditaments and by special levy on local billing authorities would be respectively 40.07% and 59.93%.

RESOLVED

- i) That the estimates be approved.
- ii) That a total sum of £35,298 be raised by drainage rates and special levy.
- iii) That the amounts comprised in the sum referred to in ii) above to be raised by drainage rates and to be met by special levy are £14,143 and £21,155 respectively.
- iv) That a rate of 27.0p in the £ be laid and assessed on Agricultural hereditaments in the District.
- v) That a Special levy of £21,155 be made and issued to South Cambridgeshire District Council for the purpose of meeting such expenditure.
- vi) That the seal of the Board be affixed to the record of drainage rates and special levies and to the special levies referred to in resolution (v).

vii) That the Clerk be authorised to recover all unpaid rates and levies by such statutory powers as may be available.

B.335 Date of next Meeting

RESOLVED

That the next Meeting of the Board be held on Tuesday the 25th April 2023 at 3pm at Over Community Centre.

Over & Willingham IDB
Consulting Engineers Report – April 2023

Pumping Station

Other than the matters described below, only routine maintenance has been carried out since the last meeting and the pumping plant is mechanically and electrically in a satisfactory condition.

Quotes were sent to the Chair and Vice Chair for pump removal and overhaul due to the pump wobble. The pump wobble has now stopped which indicates that it was likely to be caused by debris stuck in the impellor. The pump is still due to be overhauled as the last overhaul was in 1998 so a decision should be made on the pump replacement or overhaul. As a short term measure the bolts that have corroded at the water line will be replaced.

Electricity Readings

Due to the volatility of the electricity market, taking regular and accurate manual electricity meter readings is becoming very important; even for sites with meters that are read remotely. This is so that bills can be verified to ensure correct rates are being applied.

Moving forward it is requested that the Pump Attendants/District Officers take electricity meter readings and pump run hours readings monthly (as close to the 1st of each month as they can) and then forward them onto the M&E Engineer on david.bantoft@middlelevel.gov.uk or 07768 026119.

Planning Updates & Consultations

The “Strategic Planning Consultation Responses” document can be found on www.middlelevel.gov.uk via the following link [Strategic Planning Consultation](#). Please note that this document was prepared for the previous reporting period; an update is currently being prepared and will be available on the website at some point after the meeting.

General Advice

Assistance has been given, on the Board’s behalf, in respect of the following:

- (a) At the request of the District Officer a Middle Level engineer visited the access to Over Pumping Station to review the positioning of a gate that could restrict access off the main highway at Earith. This gate has now been removed and no longer causes a restriction.



Chief Engineer

4 April 2023

Over & Willingham IDB

Consulting Engineers' Supplementary Report - April 2023

Improving Capital Delivery

Introduction

Since being in post I have been getting to grips with a number of things in the Engineering/Technical Services Department. I've made a number of observations: officers are knowledgeable, dedicated and committed to delivering a service to the Commissioners and IDBs; working in partnership with the Environment Agency and local planning authorities/LLFAs is clearly evident; the operations team do an excellent job managing water resources in an extremely complex system; our capital delivery programme is growing as assets come to the end of design life; we have some significant changes and challenges ahead (biodiversity net gain requirements, the climate emergency and Fens Reservoir amongst others) which need careful planning and resourcing if we are to properly represent members and local communities and secure the best outcomes for the catchment.

We have an increasing capital delivery programme, with a number of ongoing projects and many identified for future delivery. I have identified areas where improvements are needed to deliver these projects better and to improve communications between the consulting engineer and the Boards.

Resources

Staff in MLC's Technical Services are currently stretched in terms of capacity and capability. There is a significant lack of suitable people across the engineering and project delivery profession generally, which impacts not only MLC's ability to recruit, but also the availability of consultant and contractor resources.

As well as our services to IDBs, and the Bank Raising Scheme over the next 4-5 years, and delivery of the pumping station refurbishment programme, there is an immediate need to provide resources to support MLC input to developing plans for Anglian Water's Fens Reservoir. This will have a significant and profound impact on water management in the catchment, and MLC officers need to ensure we secure the very best outcomes for our Board members, ratepayers, customers and the environment. We will be working very hard over the next 6 months to achieve this before the project passes its next 'gate'.

Now that MLC receives revenue through navigation licences, we have to ensure that we deliver on the requirements set out in the Navigation Byelaws 2020. This is a work in progress, but again sets additional demands on our internal resources and our ability to be proactive.

MLC were unsuccessful in recruiting a new planning engineer in 2022 and the existing team is under continued pressure to resolve ongoing and new applications, let alone adequately accommodate new demands. We are now looking at alternative resource solutions to support the wider engineering department.

IDB Projects

I am already aware of a number of projects that have been in progress for some time. There is lack of a clear programme of delivery and/project management discipline for these; there are no specific timescales and other agreed tolerances with the IDB as 'client', and this makes it difficult to plan and prioritise resources and workloads.

I am compiling a programme of all the projects being delivered by MLC and determining the resources needed to complete them. I will work with the Boards in question to progress delivery as quickly and efficiently as possible.

For new project requests, I am implementing a simple process with a 'Project Initiation Form' to capture key information and undertake an initial assessment of the project. I will prioritise work requested based on urgency and availability of resources. Unless otherwise instructed by an IDB, our default approach will be to seek to maximise FCRM Grant in Aid funding for eligible projects. I will implement a process of reporting progress regularly to the Boards/key contacts. As part of this process, I'll be asking each Board to agree how they delegate decision making, as projects can't be effectively delivered when governed through annual meetings, and how we manage better, more frequent, communications between the Boards' delegates and officers in Technical Services.

I am looking at the possibility of 'packaging' some works together for delivery by consultants, e.g. Pumping Station Refurbishment Projects rather than delivering each one individually. This has the advantage of securing a team of suitable resources who can focus on the work and deliver it as efficiently as possible (economies of scale). This will be a change of approach for individual IDBs and will need further work to determine how we manage this approach practically when each Board is its own individual entity with maybe a once per annum meeting. I hope to provide you with more detail about this, and the benefits it will give the Boards, in the coming months.

It may take some time to deliver the backlog of projects, which in turn might delay the start of new projects. However, I'm hopeful my approach will eventually lead to a more effective and efficient delivery process.

MLC Bank Raising Scheme

This is currently the largest IDB led project in the national flood investment programme and gives us the opportunity to develop capacity and capability in the organisation and share best practice across all our work. The scheme will be under the spot-light and have a focus from the Environment Agency in terms of grant assurance.

Works are progressing on a number of fronts but were lacking leadership and direction and there was no delivery programme. I have implemented some standard project management tools to control, manage and deliver the project: An 'exception report' was raised to the Project Board/MLC Executive Board outlining the existing situation and mitigation measures being put in place; A project plan and outline programme is now in place; Clear project governance has been identified; A data management plan is being drafted; Risks and issues are being identified; Project and delivery manager resources have been appointed and they will start in April.

Most of the project work was being carried out by MLC staff putting a strain on their already stretched ability to delivery other commitments, especially to the IDBs. The Technical Services team does not currently have the capacity or capability to deliver major projects.

There was a lack of clarity around environmental impact and risk assessments for activities which are considerably more than 'business as usual.'

Resources are in place/are being identified to complete environmental impact assessment required before wholesale desilting works can be undertaken, including significant input from the MLC Environment Officer.

The Independent Technical Advisor has prepared a scope for tender to secure a consultant to develop outline design and prepare Full Business Case (for MLC Project Board approval). The consultant will provide all technical input needed for developing and planning the project and ensuring consents and approvals are identified and in place. MLC staff will continue to act in a lead client capacity, providing their specific technical expertise and knowledge of the catchment as necessary. I will lead the project as Project Executive, working closely with the Project and Delivery Managers and providing regular updates to the Project Sponsor (Chief Executive) and MLC Executive Committee.

MLC's H&S advisor, Cope, visited and assessed the provisions in place and provided advice on additional requirements. Risk assessments/methods statements are being developed for physical work activities alongside a full review of the MLC H&S policies.

A Communications & Engagement team is in place and is planning engagement in parallel with Chief Executive's proposed MLC engagement and branding improvements.

A robust forecast of project costs needs developing. It is likely that the total project costs will exceed the current approval limit of £23million from the Outline Business Case. There are also some risks to the delivery programme that need to be investigated further and mitigated as necessary. All of these will be considered in more detail over the next 6 months, appraised and included in the Full Business Case, before the end of the financial year 2023/24.

Contractors are currently being identified for the various work phases: desilting; material import; bank raising works and hard defences (including detailed design).

A handwritten signature in black ink, appearing to be 'N. R. H.', written in a cursive style.

Consulting Engineer

5 April 2023

Over & Willingham Internal Drainage Board

Capital Improvement Programme (2022/2023)

		PREVIOUS YEARS	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	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
Over 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	9	0.0	0.0	100.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	109.0
	Pumping station automatic weedscreen cleaning equipmet	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 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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Drainage Channels														
		0	9	0	0	100	0	0	0	0	0	0	0	109



Over & Willingham Internal Drainage Board

Environmental Update – April 2023

Introduction

As I took up post in mid-October, unfortunately I am not in a position to provide a full biodiversity action plan update yet, but have compiled the following update of environmental activities and key points relevant to the Board, which I hope you find useful.

I have been familiarising myself with the IDB area, its approaches and plans as well as I can, over winter, but from now onwards I would like to plan some further visits to the IDB area to develop a much better understanding of the area and your priorities, so will be in touch to do organise this. I recognise that the area is surrounded by high-value biodiversity sites and this presents great opportunities for the Board, and something I would like to explore more with you.

1. Biodiversity Action Plan Review

The Biodiversity Action Plan has traditionally been the key document which sets out the IDBs' planned contributions towards conserving and enhancing biodiversity. Although the BAP remains vital, the objectives are unlikely to be reached unless there is a process in place to ensure that the incremental steps that need to be taken to achieve the BAP objectives are incorporated into regular operations and are reviewed regularly. Otherwise, the BAP simply becomes a document that is reviewed once or twice a year. It is the review of this vital process that I will be focussing on, rather than reviewing the objectives in the BAP, because the objectives themselves still remain valid.

2. Process and Compliance Review

I am well into a thorough process and compliance review of all our environmental approaches across all boards. This will help to ensure that IDBs are operating in line with all new legislative and regulatory requirements, updated guidance and best practice, and are better prepared for any changes we expect to be introduced in the next year. This will include the impacts and opportunities brought forward by the Environment Act 2021, including biodiversity net gain and delivering biodiversity enhancement. The outcomes of this review will feed into the BAP refresh for each IDB.

I also plan to review the currently-available pre-application environmental advice for consents and standard responses with the planning office.

3. GIS System Development

To support the activities mentioned above, an improved environmental GIS system is being developed and work is well underway to digitise all available environmental data. Lots of data exists due to all the good work already undertaken by IDBs but it exists in different states in different places. There is also a great deal of

information held by the Local Environmental Records Centres, for which I am pleased to say, we now have a contract in place to receive regularly. This will be a vital data source that we must consult when planning our work to help us identify any protected and priority species which may be impacted or enhanced by our work. We are merging all these data sets to develop a more complete picture of what we have, in order to define and preserve the baseline from which to progress. This, more complete picture is also necessary to enable us to identify opportunities for environmental enhancement. Developing the GIS system this way will deliver efficiencies in environmental data collection, analysis and reporting, allowing more time to undertake practical conservation work on the ground. It will also enable us to share our data more easily with the local environmental records centres, contributing to the understanding of the local and national status of many species and help to raise the profile of the IDB and the valuable work they do to support biodiversity. You can see an example of how some of the digitised data is coming together in the attached IDB map.

4. Work Package Ecological Screening Document

We have developed the template named above for IDBs to complete when planning any ad hoc/non-routine works that will “break ground” on the any of the banks. The information is needed in order to evidence that we have correctly considered the ecological impacts of the work, and to identify opportunities for enhancement, as we are mandated to do, by law. Activities for which the form would be relevant include bank reformation, mooring construction, culverting, head walls, piling, filling in a ditch, moving an access culvert etc.

Only the first page needs completing by the IDB (not a lot of info needed) and the rest by me. I undertake the assessment as far as possible, and then return the second part of the document to the IDB, setting out what surveys etc. will be needed, if any. I may be able to undertake some of the practical surveys but in some cases, an ecological consultant with a specialist licence may be needed. In some cases, there may not be a need for any surveys and the recommendations will be that the work can proceed with some adaptations to the proposed approach, such as altered timings or establishment of “no-work” buffers around sensitive areas.

When all desk and fieldwork is complete, the form is “signed off” from an ecological perspective, and returned to the IDB with recommendations for the approaches to be taken. This means the IDB and the operatives undertaking the work have full sight of the ecological constraints, mitigations and approaches required to remain compliant. It is recommended that this form is completed and sent as early as possible to prevent delays, even up to 1 year in advance of the [proposed works. The form is available by emailing sofi.lloyd@middlelevel.gov.uk and is also available from the MLC website.

5. Protected Species

a) Water Vole

As always, any work that plans to “break ground” on the any of the banks, so bank reformation, mooring construction, culverting, head walls, piling etc, **OR the removal of any marginal vegetation, please let me know ASAP by completing the above ecological screening document** so we can plan the appropriate surveys and mitigations in plenty of time, to avoid any delays and ensure compliance with wildlife legislation. This is particularly relevant for water voles. We know that there are some known, valuable water-vole ditches in the district, and some which could be enhanced to better support the local population, but the accepted approach is to always assume water voles are present in all ditches, and plan work around their assumed presence, in order to avoid committing an offence in terms of wildlife legislation. There is a lot of good, pragmatic and practical guidance on how to properly consider water voles during IDB works contained in the Environmental Good Governance Guide for IDBs.

b) Badgers

A reminder that badgers and their setts are protected by law and care must be taken not to disturb setts during routine channel management. Sett interference requires a licence under all circumstances. Please contact us should you have any queries regarding activities taking place around any known badger sett. Please also let me know asap if there are any setts which are presenting a flood risk due to any burrowing

which is destabilising banks etc. More detailed information and refresher training on approaches to be taken around badger setts will be organised in the coming months. In the meantime, please refer to the relevant chapter in the Environmental Good Governance Guide (available on the ADA website) for more detailed information on badgers.

c) Birds

Please be reminded of the legislation around the disturbance of breeding birds, particularly when cutting vegetation or bank-side trees, between March and September and where kingfishers are known to hunt. Please see the relevant chapter in the Environmental Good Governance Guide (available on the ADA website) to refresh your understanding of mitigation and survey requirements and get in touch should you have any questions.

i. Barn owls

I have met with our barn owl conservation delivery partners and we had defined a schedule of checking and refreshing barn owl boxes over winter but have unfortunately been unable to commence due to the restrictions imposed by BTO (British Trust for Ornithology) due to avian flu. We continue to monitor the guidance and act accordingly and have been able to commence some box checking by following strict biosecurity measures. Please do let us know therefore if there are any boxes that you feel need some maintenance ASAP so we can plan to visit them before the start of the breeding season. It is even more important during these times that you please help us with the following:

- Tell ASAP us if any work on pumping stations is planned in 2023 so boxes can be relocated before the breeding season (March-Aug)
- Tell us if you spot a box needing repair
- Tell us if you see a box being regularly visited in nesting season
- Tell us if you'd like a barn owl box
- Establish and maintain un-cropped field margins for foraging

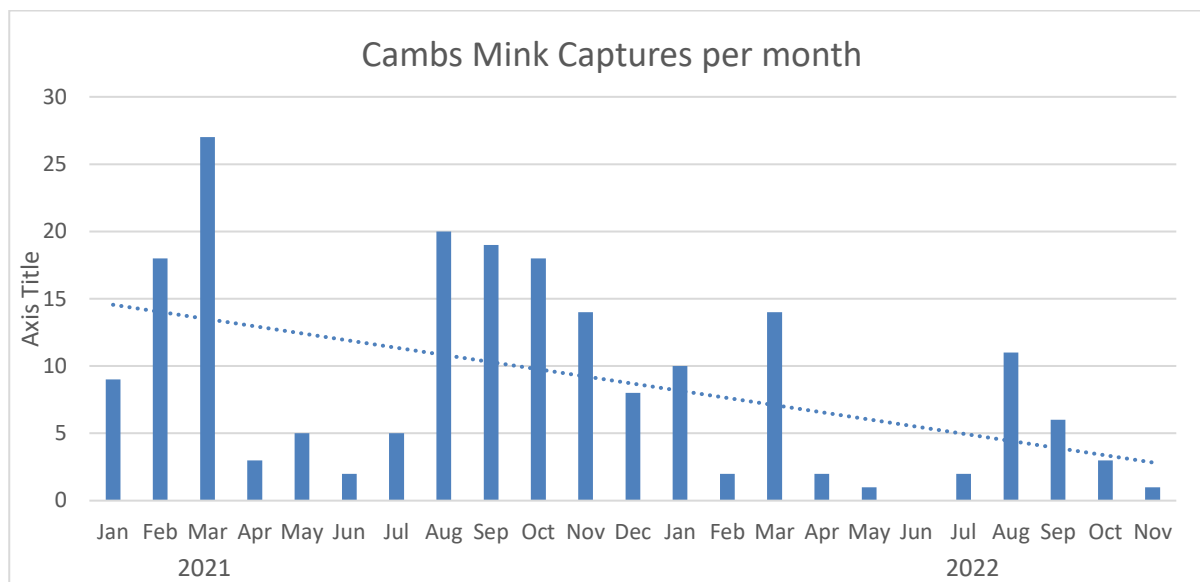
ii. Avian Flu

Please ensure that you are familiar with, **and promote the knowledge of** the DEFRA guidelines on avian flu, in particular those for reporting suspected cases: Bird flu (avian influenza): latest situation in England - GOV.UK (www.gov.uk). If any dead birds are spotted, please do let us know and either we can come and collect and dispose of them in a safe manner to minimise the risk of the disease spreading to other wildlife, or we can arrange for the collection.

d) Mink & Water Voles

I am now part of the co-ordination team for the mink control strategy for the MLC area. The mink control project has been hugely successful so the vision of full eradication of mink is becoming much closer to being realised than was ever thought possible. A strategy refresh meeting took place on the 9th January where we reviewed the data to date to help us devise an updated trapping regime for the coming months. The key outcomes of which are that we are very much in **need of further volunteers** to respond to mink raft activation alerts in the area. Any activation would need to be attended promptly within a few hours but the need to respond is likely to be very occasional. Please let me know of any interest.

The following chart shows the number of mink caught each month, suggesting a declining population. However there have been a number of mink caught in recent weeks in the local area, probably due to the breeding season being underway and their increased travel to find a mate, so trapping is still very valuable and reporting any sightings is key to ensure that traps are ideally placed.



The following table shows the number of Mink caught in 2022 and their locations, compared to 62 mink captures or kills in 2021.

Middle Level mink 2022_List

List of mink captures around the Middle Level in 2022

	Animal Code	Station/Location	Date	Sex
1	WRE/0761	Upwell & Outwell: Laddus Drove holt	09 Jan 2022	Male
2	WRE/0789		11 Jan 2022	Unrecorded
3	WRE/0917	Stonea Bridge	24 Jan 2022	Female
4	WRE/0786	Ramsey: PS Ramsey Hollow	24 Jan 2022	Female
5	WRE/0924	Welches Dam PS bridge SW side	10 Mar 2022	Male
6	WRE/0950	Conington Fen Bridge	13 Mar 2022	Female
7	WRE/0944	Ransommoor: Staffurth's Bridge PS outfall, Old ...	16 Mar 2022	Male
8	WRE/0946	Ramsey Saint Mary's: Speed the Plough Bridge	17 Mar 2022	Male
9	WRE/0951	Twenty Foot, Coldham Bank	22 Mar 2022	Male
10	WRE/0957	Crooked Drain, Sutton Gault	05 Apr 2022	Female
11	WRE/0966	Crooked Drain, Sutton Gault	26 Apr 2022	Female
12	WRE/1046	Great Fen: Charterhouse Farm Bridge	16 Sep 2022	Female
13	WRE/1047	Woodwalton Fen: south	18 Sep 2022	Male
14	WRE/1081	Pingles Pit, Mepal B	21 Oct 2022	Female
15	WRE/1140	Welches Dam PS bridge SW side	27 Nov 2022	Unrecorded

This progress with mink control will positively impact on the abundance of water voles in the area. Previous water vole survey data will be reviewed over winter and added to the GIS system and further surveys will be planned to take place in spring and summer.

As above, any planned work that will “break ground” on the bank top or face, so anything other than grass cutting, i.e., bank reformation, mooring construction, culverting, head walls, piling etc, **please let me know ASAP** so we can plan the appropriate water vole surveys and mitigations in plenty of time, to avoid any delays and ensure compliance with water vole legislation.

6. Invasive species

When any non-native species (particularly the following) are spotted, please record the location using the what3words app ([what3words /// The simplest way to talk about location](#)) if possible (if not postcode or grid ref) and inform us ASAP. Useful identification guides and information can be found online at [ID sheets >](#) [NNSS \(nonnativespecies.org\)](#)

- Floating Pennywort

- Mink
- Himalayan Balsam
- Parrot's feather
- New Zealand pigmyweed (Australian swamp stonecrop - Crassula)

a) *Floating Pennywort*

Floating Pennywort continues to be an issue in other watercourses just outside the area, so we urge you to remain vigilant, refresh your identification skills and act promptly by notifying us if you think you may have spotted any in the districts drains. Strong adherence to biosecurity procedures is vital as per the boards policy (available from the website).

There has been good progress in trialling the use of an imported weevil to control the plant so we hope that if the success continues, it may be made available nationally at some point in the future.

b) *Azolla*

Previously reported as common across the IDB area. Please record and notify us as above of any instance. There may be an opportunity to use an approved weevil to control badly affected stretches so please advise if there are any particular areas of concern as there are only limited stocks of the weevils nationally so I will have to apply early to be in with a chance of some of the stock.

c) *Chinese Mitten Crabs*

Chinese mitten crabs and their apparent rapidly increasing population continue to be a concern. There are reports of some banks in some areas being damaged by their extensive burrowing but it is always difficult to pin this on the crabs alone with there being so many other factors which affect the stability of banks.

We liaise closely with the EA and follow their lead with the management of this species and many others to ensure that nothing we do contradicts their approach, regulation or legislation. Defra has no intention currently of developing policy which would allow the crabs to be caught and removed for commercial or conservation reasons. In particular there was some concern that they were found to carry a gill fluke in other counties which had the potential of being transmitted to humans if they were to be consumed. As Defra isn't planning to change their stance, the EA's approach remains that any crabs which are caught as by-catch must be killed on-site and not removed. The fishing for the crabs specifically is not lawful. There is no recommended or authorised approach to deal with rising populations unfortunately. A commonly held view is that removing mature individuals from the population creates a vacuum that immature individuals then tussle to fill, driving greater movement within the local population and perhaps increased burrowing as a result.

We will continue to monitor the recommended approaches and will adapt ours promptly to follow when necessary.

d) *Turkish Crayfish*

We have received reliable reports of the presence of Turkish crayfish in some MLC drains. Turkish Crayfish are a schedule 9 listed species listed in the Wildlife & Countryside Act meaning that it is an offence to release them or allow them to escape into the wild. Their impact is not widely understood but it is said that that they are known to reside alongside Signal Crayfish, rather than displace them or be displaced by them. Where populations of our native and protected white-clawed crayfish are still present, they are likely to outcompete them but they do not carry crayfish plague which does impact native crayfish. There is no evidence that Turkish crayfish burrow so it is unlikely that they would cause extensive damage to riverbanks but they could reduce fishery profits by competing with fish for food, stealing baits or causing declines in fish recruitment through loss of macrophyte habitat, according to the non-native species secretariat. Please be

vigilant and report sightings of the species and maintain strong biosecurity procedures. They can be distinguished from other crayfish species by their long narrow claws, as shown in the pictures below.



Turkish Crayfish

Claws: claws normally same colour as body but underside lightly coloured. Fingers long, straight and narrow



White-clawed crayfish

Claws: are noticeably granular and are whitish to light pink on the underside, never red.



American Signal Crayfish

Claws white or turquoise patch at junction between fixed and moveable finger. Underside of claws are red.

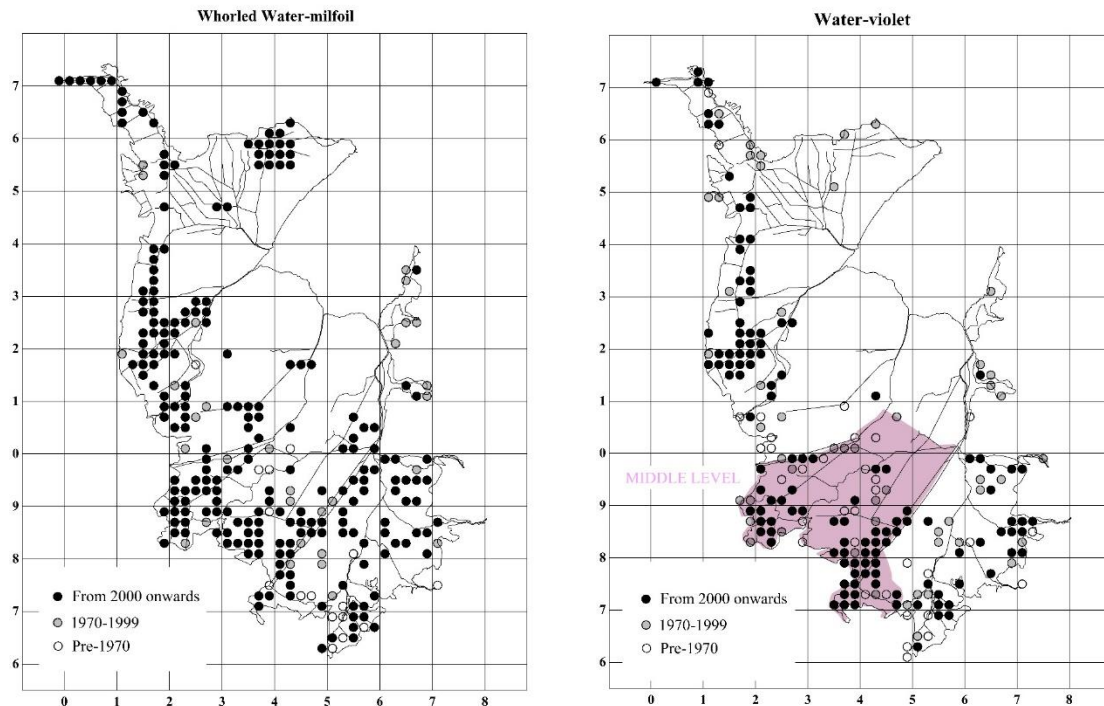
If it is necessary to dispatch a Turkish crayfish, American signal crayfish, or any other non-native crayfish, because it has been removed from the channel accidentally, please ensure that you are familiar with its distinguishing features and can confidently tell it apart from particularly white clawed crayfish. This will ensure no offence against a protected species occurs. There are very few records of the native white-clawed crayfish remaining in the MLC area but care should still be taken and no assumption made. More information can be found at: <https://www.nonnativespecies.org/non-native-species/information-portal/view/381>

7. Fenland Flora Project

The long-running fenland flora project, headed up by botanist Jonathan Graham, to identify and record the presence of rare, threatened and notable aquatic plants in the fens, is nearing completion. The results highlight:

- There are lots of nationally significant aquatic plants in fens, many of which are only found in IDB drains and are present because of the way the drain is being managed.
- Water quality is important for many aquatic plants and a good proportion of IDB drains have good water quality.
- A summer-maintained water level is good for many plants.
- Non-IDB field drains are important too so where possible, aim to always hold some water and cut periodically.

The diagrams below show how the presence of 2 England red data plants that are frequent in local drains.



The plant location data will be added to the GIS system and made available so it can be reviewed ahead of any planned works, and will be added to BAPs. The data will also be useful in identifying any opportunities to enhance these valuable plant populations.

8. Environmental Stewardship.

You will most likely be aware that environmental stewardship schemes and farming subsidies are changing. If you would like to discuss existing stewardship provisions within the district, or you or another rate payer is thinking of applying for a stewardship agreement or establishing new stewardship measures, please do get in touch.

9. Carbon & Climate

There are increasingly a number of low-carbon, sustainable alternatives available for many of the common materials and equipment used in flood risk management, such as low-carbon concrete and steel, solar powered mechanical and electrical equipment and coir roll for bank stabilisation. Please get in touch to discuss any projects which involve these or similar materials or equipment to understand if any are suitable for you to consider.

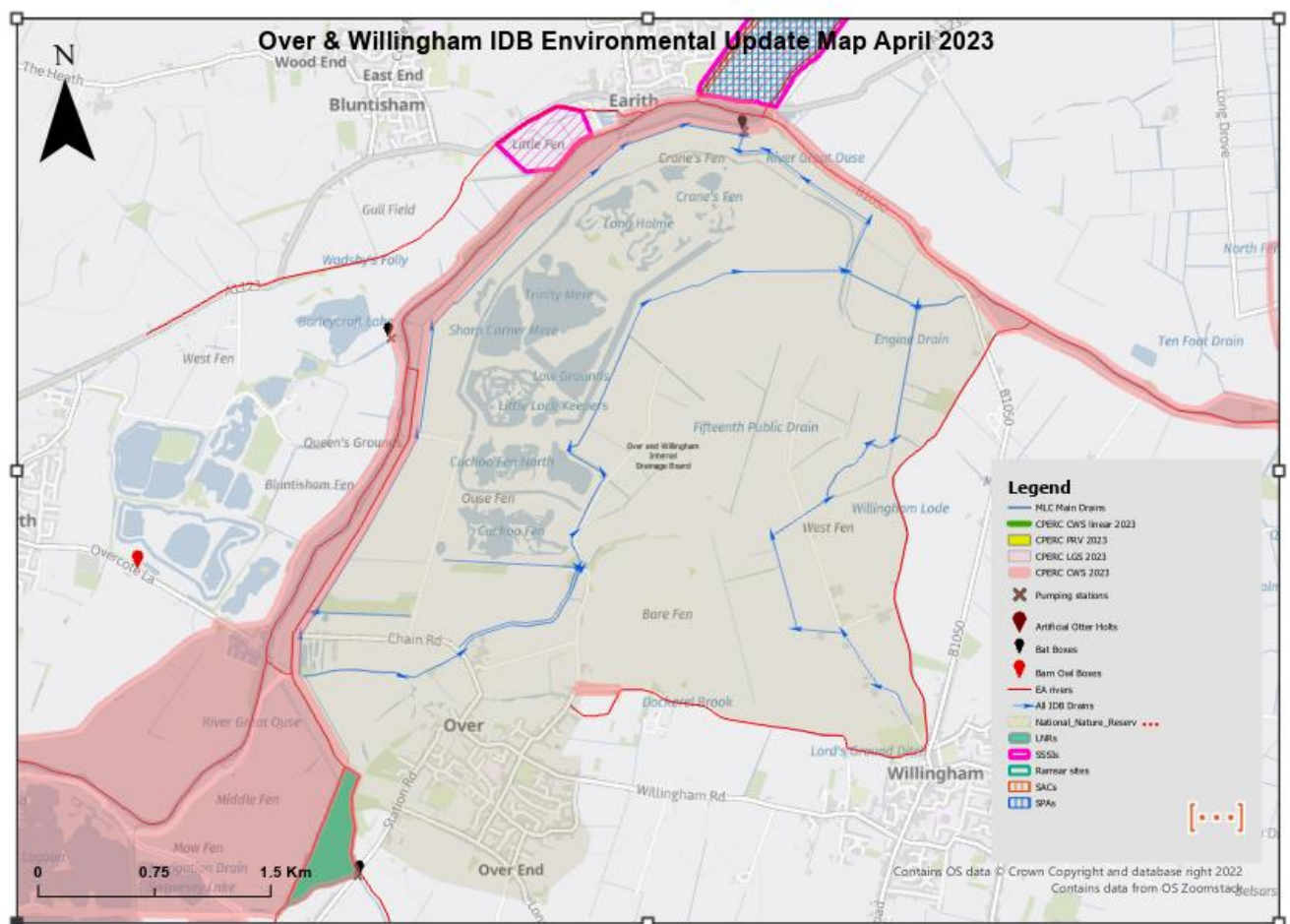
Last year ADA published a Carbon Accounting Guide for IDBs, which is available from their website. The process of calculating carbon emissions does not have to be as complicated as some may think. If you have reviewed the guide and would like some help to progress with calculating your carbon emissions, please get in touch.

10. Paludiculture

I attended a workshop in Cambridge to discuss the progress of knowledge acquisition and trials around growing commercial crops, associated with wetlands in lowland areas, where the water level has been raised to reduce or eliminate CO2 emissions from degraded peat. This is known as paludiculture. This includes the potential for receiving an income for carbon sequestration from such approaches. As you would expect, there is a focus on the Cambridgeshire fens as a key area for development of this approach along with Somerset, Lancashire and the Lincs fens. If you would like to know more about how this topic is progressing, would like to get involved in some trials or would like to have a go at growing a paludiculture crop such as *Typha latifolia* (Bullrush or cattail) or *Sphagnum* moss yourself commercially, then please do get in touch.

11. Environmental Good Governance Guide for IDBs

I have a copy of the above guide, published by ADA last September, for each Chairman and District Officer which I can hand to you when I visit if you don't have a copy already. Until then, an on-line version is available from [here](#) and you can also request copies from ADA directly admin@ada.org.uk.





Site Safety Inspection Record

Over and Willingham IDB SSI 230123

Complete

Name of organisation:	Over and Willingham IDB
Date of site visit	23.01.2023-09:00 GMT
Address of inspected premises	Over Pumping Station.
Name of Advisor	Simon Cross
Time of arrival at site:	23.01.2023-09:00 GMT
Audit Name	Over and Willingham IDB SSI 230123

Audit

An opening meeting was held with

Michael Church

Have there been any accidents since our last visit?

No

No recorded accidents

Have there been any new starters since our last visit?

No

1

Introduction. This visit was conducted in conjunction with the Haddenham Level DC visit for convenience. During the opening meeting a number of topics were discussed including progress made on previous observations and recommendations.

2

Electrical Checks. It was again observed on the electrical control panel for the weed screen cleaner (WSC) that the label indicated the last fixed electrical inspection and test had been undertaken May 2017 and was due for retest in 2020, a 3-year period. The main electrical cabinet had been tested in 12.07.22 but was not due retest until 2027, i.e. 5 yearly. It is understood that the majority of electrical checks are 5 yearly, based on the level of risk. Even with this frequency, the WSC panel should have carried out during 2022. The frequency of electrical inspection and test should be investigated and clarified and then followed accordingly. Copies of the electrical installation condition report should be made available to confirm what had been inspected and when and if there are any remedial actions. The status of the weedscreen cleaner electrical panel inspection should be clarified.

3

Lifting equipment checks. Although it was understood that statutory inspections of the lifting equipment (automatic weedscreen cleaner) have been undertaken by competent persons under LOLER 1998, there are no labels displayed or documentation available to confirm this. It is recommended that this information is made available, particularly if any remedial actions are identified.

4

Signage. It was pleasing to note that warning signage indicating the electrical and automatic operating machinery hazards had been refreshed and was prominently displayed on the security fencing.

Photographic Risk Assessment

Advisor's signature



Simon Cross
23.01.2023 16:20 GMT

Departure time

23.01.2023 12:45 GMT

Photographic Risk Assessments closed out during the visit.

No PRAs.

Number of outstanding Photographic Risk Assessments

From 0 to 99

Over and Willingham IDB

SUMMARY OF PHOTOGRAPHIC RISK ASSESSMENTS

No outstanding PRAs'

Over & Willingham Internal Drainage Board

Notice of conclusion of the audit

Annual Governance & Accountability Return for the year ended 31st March 2022

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 Over & Willingham Internal Drainage Board for the year ended 31st March 2022 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 Over & Willingham Internal Drainage Board on application to:

The Clerk
Over & Willingham 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: 26th September 2022

Annual Internal Audit Report 2021/22

OVER & WILLINGHAM INTERNAL DRAINAGE BOARD

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During the financial year ended 31 March 2022, 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 2021/22 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 2020/21, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2020/21 AGAR tick 'not covered')	☐	☐	☒
L. The authority publishes information on a free to access website/webpage up to date at the time of the internal audit in accordance with any relevant transparency code requirements	☒	☐	☐
M. The authority, during the previous year (2020-21) 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 2020/21 AGAR (see AGAR Page 1 Guidance Notes).	☒	☐	☐
O. (For local councils only) 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

Name of person who carried out the internal audit

28/05/2022 28/05/2022 30/05/2022

WHITING'S LLP

Signature of person who

carried out the internal audit

S. BEECH - WHITING'S LLP

Date

30/05/2022

*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 2021/22

We acknowledge as the members of:

OVER & WILLINGHAM 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 2022, that:

	Agreed		Yes means that this authority:
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		prepared its accounting statements in accordance with the Accounts and Audit Regulations.
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	✓		has only done what it has the legal power to do and has complied with Proper Practices in doing so.
4. We provided proper opportunity during the year for the exercise of elections' 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:

06/05/22

and recorded as minute reference:

B.331

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

Chairman

Clerk

WWW.MIDDLELEVEL.GOV.UK

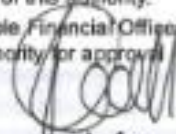
Section 2 – Accounting Statements 2021/22 for

OVER & WILLINGHAM INTERNAL DRAINAGE BOARD

	Year ending		Notes and guidance
	31 March 2021 £	31 March 2022 £	
1. Balances brought forward	64,349	68,195	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	33,328	33,763	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	14,198	15,772	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	3,237	3,237	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	40,443	37,261	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	68,195	77,232	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	74,365	77,917	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	713,597	713,597	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	18,524	15,549	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	N/A
			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 2022 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

7th April 2022

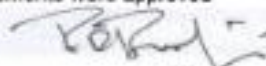
I confirm that these Accounting Statements were approved by this authority on this date:

06/05/22

as recorded in minute reference:

B. 333

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



Section 3 – External Auditor Report and Certificate 2021/22

In respect of **OVER AND WILLINGHAM INTERNAL DRAINAGE BOARD – DB0071**

1 Respective responsibilities of the body and the auditor

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 2022; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor report 2021/22

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 drew to the attention of the authority:

None.

3 External auditor certificate 2021/22

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 2022.

External Auditor Name:

PKF LITTLEJOHN LLP

External Auditor Signature:

PKF Littlejohn LLP

Date:

13/09/2022

* Note: the NAO issued guidance applicable to external auditors' work on limited assurance reviews in Auditor Guidance Note AGN02. The AGN is available from the NAO website (www.nao.org.uk)

BB/MM053
11 October 2022

Messrs. D Thomas, R Hill and S Ablett
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 2021-2022

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 2022, 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. Asset Valuations and Insurances

It is noted that, whilst a large proportion of boards took the option to revalue for insurance purposes their pumping station and residential assets during recent years, there are still 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. Should a pumping station or residential property require a complete rebuild following an unforeseen catastrophic event, current valuations may no longer be appropriate given today's prices which may lead to a shortfall in funds which have to be met by surplus funds.

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. This is especially important given the significant increase in material and labour costs seen in recent times as a result of rising inflation and global material shortages. However we are pleased to note that boards are being asked whether they wish for insurance to be index linked going forward and would strongly suggest that all boards agree to this proposal.

PARTNERS

James D'Arcy FCA
Christopher Dudgeon FCA
Andrew Parnham FCA

Ben G. E. Ryan FCA
Barbara Nicholas FCA
Andrew R. Reed FCA

Travis J. Ryan FCA
Sarah J. Day FCA
Alexander P. Newman FCA

Ruth M. Johnson FCA
Jonathan P. Hume FCA
Nicholas S. Glegg FCA

ASSOCIATES

Robert A. Alcock FCA
Stephen D. Hales FCA
Rob Smith FCA

Quentin B. Bony FCA
Harriet B. Bishop FCA
Ellie H. Knight FCA

PRACTICE MANAGER

Janet L. Parnham

Whittings LLP is a limited liability partnership registered in England and Wales, number 10245508. The above named partners and Whittings Capital advised the members of Whittings LLP. The registered office is: Greenmoor House, Greenmoor Court, Skyline Way, Bury St Edmunds, Suffolk, IP8 1PS. FCA Registered number 508120. We are in the UK, regulated by a range of investment business activities, and licensed to carry out the regulated activity of acting as a collective investment scheme in England and Wales by the Institute of Chartered Accountants in England and Wales.

BURY ST EDMUNDS | ELY | KING'S LYNN | MARCH | MILTON HALL | PETERBOROUGH | RANNEY | ST IVES | ST NEOTS | WISBECH

1. Asset Valuations and Insurances - Continued

Client comment:

While we have put it to Boards to review pumping station valuations for insurance purposes, as separate statutory authorities it is up to each Board to review and approve what they consider to be an appropriate valuation and your point concerning possible under-insured amounts having to be funded directly by the Board following an event has been highlighted previously. A number of Boards have previously approved to index link valuations and we will be asking all Boards to consider this during the 2023 meetings, along with consideration of current valuations. This is an area already programmed to be reviewed every five years and hopefully with indexing we may not require such individual valuations going forward.

2. Employee Benefits - Vehicle Usage

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' vehicles 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. The Court of Appeal ruled in favour of HMRC and, as a result HMRC are now reminding employers of the importance to ensure that they have classified their vehicles correctly and as a result we would advise that this matter is kept under review both now and into the future to mitigate the risk of an unexpected tax bill arising. We would advise that this is considered across all boards going forward if this is not being taken into account already.

Client comment:

We are aware of the case and potential implications to employees of classification of vehicles. Generally, we do not make changes concerning additional passenger/load capabilities to that of the original manufacturer's specification, which are relied upon alongside the HMRC guidance when designating vehicles for taxation/benefits in kind.

3. 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 and ideally the rationale being documented in the accounts pack provided to us as part of the internal audit

We would also recommend that any such old debts or provisions (apart 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 accounting procedures, provisions/balances are looked at on an individual basis and decisions made on relevance as to retain or to write back.

4. 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.

The budgets that have been set for 2022/23 year may need to be increased throughout the year due to the significant cost increases that are currently well publicised in the media, most notably in relation to the cost of gas and electricity as a result of the ongoing conflict between Russia and Ukraine.

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.

5. Surplus Funds

It is noted a number of IDB's hold significant cash reserves, with inflation now being at a 40 year high, all IDB's need to consider investing their surplus funds, in order to achieve greater return on public funds and to ensure value for money principles are observed and cash asset values are not eroded overtime. We appreciate that in recent years interest rates would have made such an exercise unfruitful when taking into account the associated admin cost involved in such an undertaking. However, with the Bank of England now increasing interest rates to combat rising inflation in the UK, we would advise that this is now an opportune time to conduct such an exercise.

Client comment:

We have previously made arrangements with our bankers concerning the costs for the provision of banking services and interest which when added together more than covered the costs associated with monthly/quarterly administration costs in transferring funds. As mentioned, interest rates in recent years have been negligible and as responsible public authorities we need to maintain caution as to where funds may be deposited - the general principle of the higher the reward the higher the risk applies. During this period we did re-negotiate our banking arrangements and maintained the cost benefit in relation to the provision of banking services. Although it is correct that the Bank of England is increasing interest rates to combat inflation, rates will not match/keep pace with (current) inflation and with the current spiralling fuel costs we also need to ensure Boards have sufficient liquidity to meet ongoing operational expenditure. We have planned meetings with our bankers when this will be discussed further as well as looking at possible alternative places for longer term investments.

6. Rental of Land

It was previously noted that some IDB's were renting out land to tenants for less than market value and that this should be reviewed to ensure value for money principles were being applied.

We are happy to note that some IDB's have increased the rental values of land to market rates, although there are still some IDB's where the rental value is significantly below market value and we advise that the market values are increased for these boards to ensure value for money principles are applied going forwards.

Client comment:

Boards which have land holding for rent generally review rents in accordance with tenancy agreements and use local land agents for guidance. A number of Boards have small holdings of land which are let at reasonable rates with a view to keep the land tidy and in good order as they are not necessarily commercially viable. A number of Boards have slump land, which cannot be considered the same as general agricultural land for rental purposes. All Boards look to get the best rents available, but these are relevant to the size and type of land being let.

Specific Points

Conington & Holme IDB

We note that the pumping station owned by the board is insured at less than the latest revaluation amount, see below;

Insured value	610,000
Latest revaluation	685,630
Underinsured	75,630

We understand that the board took the conscious decision not to uplift the insurance value in line with the revaluation figure suggested by the engineer. As already highlighted above, should any significant event occur, such as a major fire, resulting in the need to reinstate the asset in full, the board run the risk of the shortfall which would require the use of surplus balances to cover the resulting deficit in funds. We would therefore strongly recommend that the board consider increasing the insured value to the revaluation figure.

Client comment:

Although as previously mentioned these points will be raised as agenda items your comments and recommendations will also be considered when reviewing the internal audit report.

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.

Waldersey IDB - Debtor	25,936.95
Hundred of Wisbech IDB - Creditor	25,500
Difference	436.95

We are pleased to note that this difference is insignificant for the current year. The difference arises due to the accounts of Hundred of Wisbech IDB being completed before Waldersey IDB, leading to a provision being required in the former's books in the absence of more accurate information being 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.

Client comment:

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 both Boards.

There are no current plans to change meeting dates so as one set of accounts is finalised before the other there is likely to remain creditor/debtor position in both sets of accounts although now that all older balances have been cleared, any in-year balance should be cleared, generally a year in arrears.

March East IDB

During our review it was noted that the onsite pumping station attendant's payments were not authorised during the year, the amounts charged by the attendant are similar to the rental costs charged to the individual for occupying residential property owned by the district. We understand that this arrangement has been agreed at board level to ensure that the individual is not financially penalised in carrying out their duties for the board. However, this treatment appears to be at odds with the amount charged being disproportionate when compared to other IDB's that we have audited. We would advise that these amounts most certainly should be authorised to ensure adequate controls are maintained over the purchase function and we would also question how HMRC would interpret the arrangement should they carry out any follow up review in the future.

Client comment:

Following a review in the previous financial year residential property rent was re-assessed in-line with current guidance from HMRC. At the same time the value of the attendant's services was re-appraised. These reviews were approved by the Board. There were no changes proposed for 2022 so the original resolution remained unchanged. However, we agree with your comments and both areas will be considered annually as separate agenda items.

March Sixth DDC

During the course of our audit we noted that the 2021/22 public rights notice had not been published on the website, we are pleased to note that following notification of this fact the notice was promptly uploaded. We are satisfied that this is an isolated incident but would remind all boards of their obligation to comply with the requirements in this area and to ensure that all relevant documents are published in a timely manner.

Client comment:

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 as well as display on the website, notices are also displayed in paper format within the District.

Your comment is noted and procedures will be amended concerning this for the future.

We 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. We trust that the engagement team have not caused significant disruption during the execution of their procedures.

Yours sincerely,

A handwritten signature in cursive script that reads "Whittings LLP".

Whittings LLP



middle level
commissioners

**Internal Audit Tender Proposal to
Internal Drainage Boards and District Drainage
Commissioners under the administration of the
Middle Level Commissioners**

November 2022



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Executive Summary

Whitings LLP are a regional firm of Chartered Accountants and Business Advisers, based in 11 locations throughout East Anglia.

The firm has broad range of experience in dealing with internal and external audits, serving a range of local organisations operating with the private and public sector.

On review of your invitation to tender we understand that the following requirements need to be met:

- Subject the financial statements to internal audit in accordance with statutory requirements.
- Upon conclusion of the internal audit prepare of a management letter to the board detailing any deficiencies in the internal systems, recommending improvements in addition to communicating whether in our opinion the organisation are ensuring value for money is being achieved.
- Completion of the Internal Audit Report within the Annual Governance and Accountability Return

We have had the pleasure as serving as your internal auditors for several years and have demonstrated our ability to meet the statutory deadlines set. We will strive to deliver this whilst also providing the following benefits:

- Ensuring staff continuity from year to year
- Quoting and sticking to an agreed fee for the duration of the five year appointment
- Providing a comprehensive and personable service, building on the strong working relationships that we already have with your organisation
- Pro-active in our approach to the engagement, seeking out ways to streamline the internal audit process to ensure minimal disruption to your day-to-day operations

Our fees for the first year ended 31 March 2024, excluding VAT, will be £21,250 (exc. VAT) for the Internal Drainage Boards and District Drainage Commissioners administered by the Middle Level Commissioners, a detailed breakdown of our fee structure for the five year appointment can be found on page 10 of this document.

Our clients rightly demand a service that provides high quality, specialist expertise, timeliness and cost effectiveness combined with local knowledge, an appreciation of local Fenland circumstances and district needs. Whitings LLP, having been established in the local area since 1928, have a proven track record of being able to meet these demands and continue to review and develop its business practices to ensure that this remains the case for many years to come.



Your Requirements

You have asked us to quote for providing the following services for the Internal Drainage Boards and District Drainage Commissioners administered by the Middle Level Commissioners:

- Subject the financial statements to internal audit in accordance with statutory requirements.
- Upon conclusion of the internal audit prepare of a management letter to the board detailing any deficiencies in the internal systems, recommending improvements in addition to communicating whether in our opinion the organisation are ensuring value for money is being achieved.
- Completion of the Internal Audit Report within the Annual Governance and Accountability Return

In order to obtain best value from our service, it is essential that our audit work is directed towards areas of greatest risk. You have indicated that you will maintain the accounting records, presenting our firm with accurate completed financial statements together with relevant and supporting schedules and reconciliations as required in a timely fashion.

The first accounts to be internally audited shall be for the year ended 31 March 2024. We will be able to carry out our work on these in accordance with your completion timetable which we provisionally understand to be 30 June 2024.



Our Audit Approach

Before the boards' year end, we would anticipate a pre-planning meeting between the audit team and members of the Middle Level Commissioners' finance team. At this meeting various formalities such as the timing of our procedures will be agreed, together with the identification of key audit areas. We would also at this stage confirm our understanding of the company's accounting systems and structure of internal controls.

This enables us to adopt an efficient and structured approach to risk assessment, analytical appraisal of results and the tailoring of audit testing to ensure that your accounts comply with all relevant legislation and regulations. The below internal audit strategy has been designed to be a high level statement of how our audit approach will be delivered and developed during the proposed engagement period.

Internal audit is an independent, objective assurance and pro-active consulting services designed to add value and improve the Board's operations. It provides an independent and objective opinion to the Board on the control environment that comprises risk management, control and governance.

All internal audit work will be undertaken with due regard to the requirements of Regulation 6 of the Accounts and Audit Regulations having cognition of the Practitioners Guide.

It covers aspects of all financial systems annually, rather than just on a strict 3 year cyclical basis which is a fairly common alternative for Internal Audit functions. The plan is for minimal 'systems review' days as the financial systems are undertaken on a common basis due to the administration of the boards by the Middle Level Commissioners, so using a risk based audit approach these only require to be audited on a sample basis across the IDBs on an annual basis. The normal level of both System confirmation and Transaction testing is set to ensure that some transactions of all individual boards within the Middle Level Commissioners' administered area are covered each year such as will be appropriate to the Board's level of activity and/or strength of assessed internal controls; nonetheless all Boards will be covered in all areas across a 3 year period.

Even so, where issues are identified, major internal control systems/personnel changes occur, or problems are encountered in conduct or results of the internal audit then the scheduled rota may be amended on year by year basis.

In addition, substantial work is carried each year on every Board on certain areas to ensure compliance and correctness of the Annual Return form.



The following list summarises the main work done and frequency, taking into account the objectives set out in the Annual Internal Audit Report within the Annual Governance and Accountability Return:

A -Return, Accounts & Completion (Annually)

- Ensure IDB/DDC cashbook kept up to date
- Ensure that monthly bank reconciliations are carried out
- Check that verification of bank reconciliations has been carried out
- Ensure that the annual return and accounting record opening and comparative figures agree to prior years records
- Ensure that figures stated on the annual return agree to underlying accounting records
- Checking casting and arithmetic of schedules
- Review variance report and investigate reasons excessive variances
- Ensure that the IDB/DDC publishes information on a free to access website/webpage up to date at the time of the internal audit
- Ensure that the IDB/DDC has complied with the publication requirements as set out in the Accounts and Audit Regulations 2015

B - Purchases (Cyclically)

- Ensure that the IDB/DDC has complied with its financial regulations and these are reviewed with sufficient regularity by the board
- Check proper purchase authority is recorded by the board in relation to IDB/DDC payments
- Carry out walkthrough testing in relation to IDB/DDC purchase system
- Agreement of purchase ledger balances to trial balance
- Ensuring payment of principal and interest in respect of loans is in accordance with agreed terms
- Confirm list of payments issued agrees to minutes
- Ensure that individual purchases are authorised by a relevant person



C - Minutes, Value for Money, Risk Management, Ethical Standard and Sustainability (Annually)

Minutes

- Review of minutes to check that risks relating to the boards are discussed
- Ensure that a formal risk assessment is carried out by the board
- Review the budget setting process
- Review minutes for unusual or extraordinary activities
- Check insurance review

Value for Money

- Ensure that value for money principles are being observed
- Obtain relevant tenders for capital purchases to ensure VFM principles are being considered.

Risk Management

- Ensure that the boards risk register is kept up to date and adequately covers potential areas of risk facing the board.
- Ensure that risk factors are taken into account in the board's decision making and implementation processes

Ethical Standards and Sustainability

- Ensure that decisions are made in an ethical manner by the board, bearing in mind environmental and other socioeconomic circumstances/responsibilities within the local community.
- Ensure that ethics is taken into account within the boards defined policies
- Ensure that long term sustainability is being taken into account in operational decisions.

D - Budget and Variance Analysis (Cyclically)

- Review variance analysis issued by the board
- Check that progress against budgets are regularly monitored
- Check that budgets are used for determining rates for the following year
- Review accruals for reasonableness and completeness

E - Sales (Cyclically)

- Perform walkthrough testing on the IDB/DDC rates system, including the treatment of special levies
- Review any rates write offs and ensure received board approval
- Perform walkthrough testing of other sales made by IDB/DDCs
- Review minutes to ensure all expected other income has been received and banked



F - Petty Cash (Cyclically)

- Not applicable at present, no petty cash function for any IDB/DDCs currently administered.

G - Wages (Cyclically)

- Performance of wages walkthrough
- Ensure that authorisation granted for overtime paid
- Review of P11Ds (where applicable)
- Ensure that non-pay rolled staff have been correctly taxed
- Confirm contractor expenses to invoices and that pay rates and payments are authorised within the minutes by the board

H - Assets (Cyclically)

- Vouch additions and review sales of fixed assets in the year
- Ensure assets are adequately covered by IDB/DDC insurance policies
- Ensure that asset movements in the year are reasonable and consistent with prior years
- Review fixed assets for indicators of impairment, both through physical review and by reference to the minutes

I - Bank (Annually)

- Ensure that regular reconciliations have occurred in the year and that these are reviewed by a senior individual within the finance department
- Recalculation of interim and year end bank reconciliations, ensuring clearance of any outstanding payments or lodgements following the reconciliation date
- Ensure that cashbook entries are based on transactions as made rather than in order of appearance on the bank statements
- Consideration of treasury management, including returns where significant bank balances are held by IDB/DDCs

J - Trial Balance & Nominal (Cyclically)

- Ensure Opera trial balance transferred to the accounts correctly
- Scrutinise creditors, accruals, debtors and prepayments
- Identify any transactions that are held within the audited figures that relate to prior or future periods
- Review and scrutiny of adjustment journals posting during the year and as part of the year end accounts process

All financial systems are to be documented and reviewed on an annual basis to provide the required level of assurance. Where appropriate probity audit work will be undertaken and the propriety, accuracy and recording of transactions sample tested.



In addition to the main work carried out on each board, the below areas are also considered to be valuable components in delivering a high quality and well-rounded internal audit service.

Consultancy and Advice

Internal Audit will be available to assist the Board with control or operational issues. During the year there might be emerging risks or issues that need an independent view or review. In addition, internal audit will be pro-active with suggestions and advice to management from information gained through experience, other organisations and networking groups.

Anti-fraud, Bribery and Corruption

Internal Audit will be pro-active in counter fraud work. Although it is not a function of Internal Audit to detect fraud, bribery and corruption (this is a responsibility of management and good system control) work will be undertaken to help ensure there are adequate systems and procedures to highlight potential instances.

Value for Money (VFM), Risk Management, Ethical Standards and Sustainability

As a part of the internal audit review, systems and controls established by management to secure VFM, risk management, ethical standards and sustainability will be examined and evaluated. Matters of an overall nature are also addressed within the annual work programme. Auditors may initiate, conduct or participate additionally in special reviews in these areas where need arises.

The above covers Boards administered throughout the year by MLC but where a new Board is added to the group administration facility, a special additional / fuller review will occur in the first year of involvement.

At the completion of each audit a report will be produced and released to the Middle Level Commissioners for distribution to the Boards. This report details the terms of reference and scope of the audit, findings, recommendations and a management action plan. An executive summary that includes an audit opinion on controls will also be included.

An annual internal audit report shall be produced to the Board to provide an overall opinion on controls and detail the audit work for the year.



About Whitings LLP

Whitings LLP are a regional firm of Chartered Accountants and Business Advisers. At the time of writing, the firm has 12 partners and 7 associates who are supported by approximately 165 staff. The firm operates from 11 offices within the East Anglia counties of Cambridgeshire, Norfolk and Suffolk. We are registered by the Institute of Chartered Accountants in England & Wales to undertake audit work.

Due to the size of the firm we are able to offer our clients with a comprehensive range of services whilst also providing specific insights into industry sectors which represent the key sectors that our client base operates within, these are detailed below:

Service Offerings

- Audit and Assurance
- Business Support
- Business Tax
- General Practice
- IT Services
- Payroll
- Private Client Tax
- Probate and Estate Administration
- Start Ups
- Tax Enquiry and Investigation Service
- Wealth Management

Sector Specialisms

- Agriculture and related industries
- Construction
- Contractors
- Creative Industries
- Manufacturing
- Not for Profit
- Property
- Retail
- Road Haulage
- Technology

More comprehensive information on the firm, its services, specialisms and culture can be found on the website www.whitingsllp.co.uk



Our Fees

We believe the fee scales we propose for this assignment are competitive and reflective of the work required to ensure compliance with relevant laws and regulations. We do not compromise on quality by issuing tenders for audit assignments that are clearly uneconomic.

Our fees for the year ended 31 March 2024 will be £21,250 (exc. VAT) for the Internal Drainage Boards and District Drainage Commissioners administered by the Middle Level Commissioners.

With regard to fees for future years, we would expect, on the assumption that the level of activities and quality of accounting records do not alter significantly that our fees would rise by no more than in line with our wage rate inflation, assumed to be 5% per annum. If, through efficiencies that we can introduce, we can provide the same services at a lower guide fee, then we shall pass on this discount to you.

On this premise, we quote the following four years' fees, excluding VAT, as: -

2024-25	£22,300
2025-26	£23,400
2026-27	£24,600
2027-28	£25,800

For normal ongoing continuous supply services, the initial payment request issued will not be a tax invoice for VAT purposes but will include a notional amount for VAT. On receipt of your payment a tax invoice will be issued to enable you to recover input tax where applicable. However, please note that a VAT invoice will be issued in certain rare circumstances for exceptional "non-continuous" work only.

You will be billed at appropriate intervals during the course of the year. We would expect most of the fees to be billed in a single fee note raised soon after the completion of the Internal Audit Report and issue of our management letter to the board. We would also propose to raise fee notes for any further specially agreed work on a quarterly basis. Payment of fees will be due within 30 days of the date of the payment request.



Key Personnel and Career Summaries

Our philosophy is to provide each client with a dedicated team responsible for their affairs, thus ensuring that we can provide both expertise and continuity of service.

All our audit staff are either qualified or studying for professional qualifications in either AAT, ACCA, or ACA. Our partners, associates and staff undertake a vigorous ongoing programme of continuing professional development, to maintain high technical standards.

Over many years we have experienced extremely high levels of staff retention, enabling us to staff audits with the same individual's year on year. This allows us to accumulate high levels of background understanding of your organisation and these mature relationships with clients makes two way communication both easy and friendly.

The proposed core audit team will be:

Your Audit Principle

It is intended that the audit principle responsible for this assignment will be Ben Beech, an Associate of the firm who is based at our March office. Ben began working for Whittings in 2011, qualifying as a Chartered Accountant in 2016. He is in charge of the firm's audit and assurance offering within the Fenland and surrounding areas, dealing with many of the firm's larger clients operating in a range of sectors. He is also involved in the monitoring and development of the firm's professional standards and compliance procedures.

Your Relationship Manager

Your designated relationship manager for this assignment will be Aston Hinson who is also based at our March office. Aston has worked with Ben for many years supporting him in the provision of high quality audits to some of the firm's largest clients. Aston is also part of the firm's Not for Profit team, assisting these organisations with their accounting and tax requirements.

Your Audit Team

The audit team will include a range of staff appropriate to the varying tasks involved ranging from qualified accountants to junior accounts technicians.



Appendix A - Internal Audit Plan - Year Ending 31 March 2024

The below is an indication of the number of working days required to carry out the internal audit of the 29 Internal Drainage Boards and District Drainage Commissioners under the administration of the Middle Level Commissioners. As a result, and taking into account the engagement timeframe, we are confident that we will be able to meet the deadlines set.

Audit Areas	Planned Days
Planning - discussions, clarification, summarising, AGAR requirement review	4
Systems - review and confirmation work	20
Transactions - testing and verification	20
Completion - collation of issues and recommendations, enquiries of management, reporting via the AGAR and management letter	6
TOTAL	50



Appendix B - List of Administered Boards

Benwick Internal Drainage Board
Bluntisham Internal Drainage Board
Churchfield and Plawfield Internal Drainage Board
Conington and Holme Internal Drainage Board
Curl and Wimblington Combined Internal Drainage Board
Euximoor Internal Drainage Board
Haddenham Level Drainage Commissioners
Hundred Foot Washes Internal Drainage Board
Hundred of Wisbech Internal Drainage Board
Manea and Welney District Drainage Commissioners
March West and White Fen Internal Drainage Board
March East Internal Drainage Board
March Fifth District Drainage Commissioners
March Sixth District Drainage Commissioners
March Third District Drainage Commissioners
Needham and Laddus Internal Drainage Board
Nightlayers Internal Drainage Board
Nordelph Internal Drainage Board
Over and Willingham IDB
Ramsey First (Hollow) Internal Drainage Board
Ramsey Fourth (Middlemoor) Internal Drainage Board
Ramsey Upwood and Great Raveley Internal Drainage Board
Ransommoor District Drainage Commissioners
Sawtry Internal Drainage Board
Sutton and Nepal Internal Drainage Board
Swavesey Internal Drainage Board
Upwell Internal Drainage Board
Waldersey Internal Drainage Board
Warboys, Somersham and Pidley Internal Drainage Board





Annual Report for the year ended 31 March 2022

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 31 October 2022 a copy must be provided to:

- Department for Environment, Food and Rural Affairs, Flood and Coastal Erosion Risk Management Division, Floor 3, Seacole, 2 Marsham Street, London SW1P 4DF via flood.reports@defra.gov.uk
- National Flood and Coastal Risk Manager (Strategic Delivery), The Environment Agency, Horizon House, Deanery Road, Bristol, BS1 5AH via james.addicott@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 £.

OVER & WILLINGHAM INTERNAL DRAINAGE BOARD

Section A – Financial information

Preliminary information on special levies issued by the Board for 2022-23

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 2022-23 (forecast)	
Name of local authority	2022-23 forecast £
1. SOUTH CAMBRIDGESHIRE DISTRICT COUNCIL	21,155
2.	
3.	
4.	
5.	
6.	
7.	
8.	
Total	21,155

Section A – Financial information (continued)

Income and Expenditure Account for the year ending 31 March 2022

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 2022 £
INCOME		
1. Drainage Rates		13,953
2. Special Levies		19,810
3. Higher Land Water Contributions from the Environment Agency		3,226
4. Contributions received from developers/other beneficiaries		300
5. Government Grants (includes capital grants from EA and levy contributions)		
6. PSCAs from EA and other RMAs		
7. Loans		
8. Rechargeable Works		10,949
9. Interest and Investment Income		34
10. Rents and Acknowledgements		
11. Other Income		1,263
Total income		49,535
EXPENDITURE		
12. New Works and Improvement Works		0
13. Total precept to the Environment Agency		16,169
14. Watercourse maintenance		5,566
15. Pumping Stations, Sluices and Water level control structures		9,966
16. Administration		5,056
17. PSCAs		0
18. Rechargeable Works		0
19. Finance Charges		3,237
20. SSSIs		0
21. IDB Biodiversity and conservation (other than item 20 expenditure)		323
22. Other Expenditure		181
Total expenditure		40,498

EXCEPTIONAL ITEMS		
23. Profits/(losses) arising from the disposal of fixed assets		0
Net Operating Surplus/(Deficit) for the year		9,037
24. Developers Funds income not applied in year		1,773
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?.....

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

When was biodiversity last discussed at a Board meeting (date)?

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?

19.1

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)?

0.85 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) ☐

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?	10
Seats available to appointed members under the Land Drainage Act 1991.	11
Number of elected members on the board at year end.	9
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.	8
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?

0.99%

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

OVER & WILLINGHAM INTERNAL DRAINAGE BOARD

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

Signature



Date

12/09/2022

Name in BLOCK LETTERS

MISS SAMANTHA ABLETT

Designation

ASSISTANT TREASURER

Email address

sam.ablett@middlelevel.gov.uk

OVER & WILLINGHAM INTERNAL DRAINAGE BOARD
BUDGET MONITORING 2022/2023

	<u>Approved budget</u> <u>2022/2023</u>	<u>Actual to</u> <u>31/12/2022</u>	<u>Forecast to</u> <u>31/12/2023</u>	<u>Remarks</u>	
	£	£	£		
1 Channel Maintenance	6,900	9,703	10,300	- Includes for replacement of culvert	2,650
2 Pumping Station					
Repairs and Renewals	10,700	561	1,700	- Budget includes replace wet well bolts	9,000
Electricity	10,000	5,689	10,000	- Accounts received to November	
Labour	1,250	599	1,250		
3 Administration					
Insurances	575	583	585		
Administration	5,250	2,313	5,375		
4 EA Precept	16,492	16,492	16,492		
5 Improvement works	0	0	0		
6 Future works	5,000	5,000	5,000		
7 Loan repayments	3,237	3,237	3,237		
	59,404	44,179	53,939		
LESS Deposit Accounts interest, etc	22,080	13,082	13,082	- Budget includes balances for wet well bolts	9,000
	37,324	31,097	40,857		

<u>General fund:</u>			
Open balance	35,657	35,657	35,657
rates raised - 27.00p	35,298	35,298	35,298 0.3125
Net expenditure	37,324	31,097	40,857
Estimated closing balance	<u>33,631</u>	<u>39,858</u>	<u>30,098</u>

<u>Asset replacement fund:</u>	
Balance at 01.04.22	39,803
Funds raised 2022/2023	5,000
Income	0
Less-improvement works	0
Balance at 31.03.2023	<u>44,803</u>

OVER & WILLINGHAM IDB
INSURED VALUES OF FIXED ASSETS

As At
1st April 2023

Over Pumping Station

815,355.00

815,355.00

Section 1 – Annual Governance Statement 2022/23

We acknowledge as the members of:

OVER & WILLINGHAM 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 2023, that:

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

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

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

DD/MM/YYYY

and recorded as minute reference:

MINUTE REFERENCE

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

Chairman

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

WWW.MIDDLELEVEL.GOV.UK

OVER & WILLINGHAM INTERNAL DRAINAGE BOARD

Payments 2022/2023 (1st April 2022 - 31st March 2023)

Environment Agency - Precept	8,246.02
L A Burton - Flail mowing	285.60
Water Resources East - Contribution to operating costs for 2021-2022 and 2022-2023	300.00
Association of Drainage Authorities - Subscription 2022	685.20
Over Community Enterprises Ltd - Expenses in connection with Board meeting	96.00
Middle Level Commissioners - Pumping station maintenance	240.60
Public Works Loan Board - Loan Repayment	1,618.45
M D Contracting and Farming Ltd - Flail mowing	2,129.26
Lattenbury Services Ltd - Drain maintenance	756.00
M N Jones Digger Services Ltd - Replacement of culvert at Chain ditch, fill and place sandbags around culvert heads	2,126.94
Middle Level Commissioners - Renewal of insurances	583.07
Middle Level Commissioners - Fees (Site meeting with the Chairman to review proposed work to install a culvert, planning & development applications)	215.09
Haddenham Level Drainage Commissioners - Drain maintenance	2,150.00
A G Wright & Son (Farms) Ltd - Supply of 3 x 6 metre twinwall piping	1,056.65
PKF Littlejohns LLP - Audit fee (2021/2022 accounts)	240.00
District Officer (6 months to 30th September 2022)	899.10
M D Contracting and Farming Ltd - Flail mowing	930.76
Middle Level Commissioners - Internal audit fees (Whiting & Partners, 2021-2022 accounts)	558.00
Middle Level Commissioners - Pumping station maintenance	240.60
Middle Level Commissioners - Administration charge, postages and telephone charges	1,878.02
Middle Level Commissioners - Contribution (Conservation Officer)	322.50
Environment Agency - Precept	8,246.02
Middle Level Commissioners - Supply electrical condition report (Account from CMS Electrical)	192.00
Public Works Loan Board - Loan Repayment	1,618.45
Haddenham Level Drainage Commissioners - Drain maintenance	301.00
Association of Drainage Authorities (River Great Ouse branch) - Subscription 2022/2023	30.00
Middle Level Commissioners - Pumping station maintenance	240.60
Information Commissioners - Data Protection Registration renewal	40.00
Anglia Farmers - Electricity supply	10,773.96
Anglia Farmers - Electricity metering charges	209.70
Anglia Farmers - Electricity data collection charges	131.99
	<u>47,341.58</u>

(NB - Amounts shown include Value Added Tax)

OVER AND WILLINGHAM INTERNAL DRAINAGE BOARD
ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2023
GENERAL FUND

2023				2022		
Mar-31	Expenditure during the year			Apr-01	Balance brought forward	35,656.66
	Precept		16,492.04			
	Rates, insurances, telephones	583.07		2023	Rate income & Special levy	35,297.87
	Repairs & Renewals	962.00		Mar-31	Highland Water contributions	4,532.65
	Fuel	9,887.50			Pumping Repayments	8,548.81
	Labour (Contractors)	1,193.60			Consents	50.00
	Drainworks	10,066.29			Development Charges Account	89.00
	Administration charge, printing, stationery, advertising, Association of Drainage Authorities subscriptions	5,231.55	27,924.01		By Capital Reserve Fund	
	Loan Repayments:				Replace culvert (Chain ditch)	2,652.99
	Principal	3,019.39				
	Interest	217.51	3,236.90			
	Transfer to Capital Reserve Account:					
	Funds raised 2022/2023		5,000.00			
	Balance carried forward		34,175.03			
			86,827.98			86,827.98

BALANCE SHEET

Capital Section

Liabilities

Capital Provisions	701,067.45
Public Works Loan (Outstanding)	12,529.55
	713,597.00

Assets

Pumping Stations	713,597.00
	713,597.00

Revenue Section

General Fund	34,175.03
Asset Replacement Fund	42,149.63
Development Charges Account	1,683.79
Sundry Creditors	6,728.77
	798,334.22

Ratepayers' Account - Arrears	903.93
Sundry Debtors	311.40
Value added Tax - Refunds due	497.23
Balance in hand -	
Barclays Account	81,055.59
Lloyds Accounts	1,969.07
	83,024.66
	798,334.22

Over & Willingham Internal Drainage Board

Treasurers Account 2022/2023

1st April 2022		31st March 2023	
Balance brought forward	77,917.47	Payments made during the year	47,958.17
31st March 2023			
Receipts during the year			
Clerk's collection account	53,065.36		
Interest on deposit accounts	0.00	Balance carried forward	83,024.66
	53,065.36		
	<u>130,982.83</u>		<u>130,982.83</u>

Summary of Bank Reconciliations as at 31st March 2023

Barclays Bank Plc

Current Account

Balance per Statement as at 31st March 2022	81,055.59
Less unpresented cheques	0.00
Add outstanding lodgements	0.00
Balance per Trial Balance	<u>81,055.59</u>

Lloyds Bank Plc

Current Account

Balance per Statement as at 31st March 2023	1,969.07
Less unpresented cheques	0.00
Add outstanding lodgements	0.00
Balance per Trial Balance	<u>1,969.07</u>

Cash balances as at 31st March 2023

Barclays Bank PLC

Current Account	81,055.59
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Lloyds Bank Plc

Current Account	1,969.07
-----------------	----------

<u>Total reconciled cash balances per accounts</u>	<u>83,024.66</u>
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Section 2 – Accounting Statements 2022/23 for

OVER & WILLINGHAM INTERNAL DRAINAGE BOARD

	Year ending		Notes and guidance
	31 March 2022 £	31 March 2023 £	
1. Balances brought forward	68,195	77,232	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	33,763	35,298	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	15,772	13,131	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	3,237	3,237	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	37,261	44,416	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	77,232	78,008	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	77,917	83,025	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	713,597	713,597	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	15,549	12,530	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

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

I certify that for the year ended 31 March 2023 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

SIGNATURE REQUIRED

Date 8th April 2023

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

SIGNATURE REQUIRED

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED

Over & Willingham IDB**Financial year ended 31st March 2023****Reconciliation between statement of accounts and Annual Return****Per Annual
Return**

Line 1	Balances brought forward General Fund Asset Replacement Fund Development Charges Account	35,656.66 39,802.62 1,772.79 77,232.07	77,232
Line 2	Rates and Special Levies Agricultural rates Special Levies Penalty Costs Write-off	14,142.87 21,155.00 0.00 0.00 0.00 35,297.87	35,298
Line 3	Total other receipts Interest General fund Asset Replacement Fund Development Charges Rent Highland Water Write back of provision Pumping repayments Wayleave Consents Development contributions	0.00 0.00 0.00 0.00 4,532.65 0.00 8,548.81 0.00 50.00 0.00 13,131.46	13,131
Line 4	Staff costs Wages/salaries National insurance contributions Pension costs Travelling expenses	 0.00 0.00 0.00 0.00 0.00	0
Line 5	Loan repayments PWLB - Principal PWLB - Interest	3,019.39 217.51 3,236.90	3,237

Over & Willingham IDB

Financial year ended 31st March 2023

Reconciliation between statement of accounts and Annual Return

<u>Line 6</u>	All other payments		
	Precept	16,492.04	
	Rates, insurances, telephones	583.07	
	Repairs and renewals	962.00	
	Fuel	9,887.50	
	Drainworks	10,066.29	
	Administration	5,231.55	
	New weedscreen costs	0.00	
	Contractors charges	1,193.60	
		44,416.05	44,416
<u>Line 7</u>	Balances carried forward		
	General Fund	34,175.03	
	Asset Replacement Fund	42,149.53	
	Development Charges Account	1,683.79	
		78,008.35	78,008
Reconciliation			
Line 1 + Line 2 + Line 3 - Line 4 - Line 5 - Line 6		78,008.45	

OVER & WILLINGHAM INTERNAL DRAINAGE BOARD
BUDGET 2023/2024

	<u>Approved budget</u> <u>2022/2023</u> £	<u>Actual</u> <u>2022/2023</u> £	<u>Budget</u> <u>2023/2024</u> £	<u>Remarks</u>
1 Channel Maintenance	6,900	10,066 ^A	7,400 ^B	A - Includes for: Slubbing 3,081 Flail mowing 2,788 Replace culvert (Chain Ditch) <u>2,653</u>
2 Pumping Station				
Repairs and Renewals	10,700 ^E	962	10,800 ^E	
Electricity	10,000	9,888 ^C	17,150 ^D	B - Includes for: Slubbing 3,250 Flail mowing <u>2,000</u>
Labour	1,250	1,194	1,300	5,250
3 Administration				
Insurances	575	583	800	
Administration	5,250	5,232	5,500	C - Charges to February, estimated for March
4 EA Precept	16,492	16,492	16,987	D - New supply contract with increased unit rates - estimated medium term provision increased for 2023/24
5 Improvement works	0	0	0	
6 Future works	5,000	5,000	5,000	E - Includes: Replace wet well bolts at pumping station - funded from asset replacement fund 9,000 - <i>engineer to monitor and inspect further</i>
7 Loan repayments	3,237	3,237	3,237	
	59,404	52,653	68,174	
LESS Deposit Accounts interest, etc	22,080 ^E	15,873	23,649 ^E	
	37,324	36,780	44,525	

<u>General fund:</u>				
Open balance	35,657	35,657	34,175	
rates raised - 27.00p	35,298	35,298	44,525	0.3360
Net expenditure	37,324	36,780	44,525	
Estimated closing balance	<u>33,631</u>	<u>34,175</u>	<u>34,175</u>	

<u>Asset replacement fund:</u>	
Balance at 01.04.22	39,803
Funds raised 2022/2023	5,000
Income	0
Less-improvement works	<u>-2,653</u>
Balance at 31.03.2023	42,150

Over & Willingham Internal Drainage Board

Budget allocations 2023/2024 - electricity

There will be a new electricity contract commencing 1st April 2023 with significantly higher unit rates. For 2022/2023 the contract through Anglia Farmers was a "flex" contract, meaning the unit rates were changed monthly based on the wholesale price; also from October 2022 these charges were off-set by the Government price capping mechanism - this was based on the wholesale price with an adjustment made in addition to the monthly charges. For 2023/2024 this capping has been significantly reduced, although ADA are lobbying Central Government to have Drainage Boards recognised as high users which could, if approved get the higher rate of capping.

We had previously started to base the electricity provision on a 5 year average, to take account of the impact of climate change and the provision suggested is based on an "average". It has not been policy to provide for possible extremes but members should be aware that, due to the increased unit rates, the direct pumping costs for an event will be significantly higher.

As an indicator, the indicative possible current-day costs for the 2020/2021 expenditure would be :-

Expenditure 2020/2021	10,906	
Indicative current day costs	38,170	
Provision included for 2023/2024	<u>17,150</u>	
Potential shortfall on budget	21,020	
Less:		
re-charge to third party		- in arrears
contribution for highland water		- in arrears

balances as at 31st March 2023

General Fund	34,175
Development account	1,684
Capital account	42,150
Other	<u>0</u>
	78,008

Members are asked to note the position when considering the rate requirement for 2023/2024.

Over & Willingham Internal Drainage Board

Rate and levy requirements 2021/2022

Under Section 37 of the Land Drainage Act 1991, the appropriate proportions in which the net expenditure of the Board must be borne for 2023//2024 are:-

- a) Proportion to be borne by the Agricultural Sector – 37.55%
- b) Proportion to be borne by Special levy issued to South Cambridgeshire District Council - 62.45%

The product of a rate of 1p in the £ on Agricultural land and buildings is £498

In 2023/2024 a rate of 1p together with corresponding Special levy would raise £1,325.

Revenue cash balance in hand at 31st March 2023 is - £34,175

Balance in the Boards Capital Improvement Fund at 31st March 2023 is £42,150.

The estimated net expenditure of £44,525 in 2023/2024, which includes provision for future works at the pumping station, is equivalent to:-

- a) a rate in the £ on Agricultural land and buildings of 33.60p
- b) a Special levy on the South Cambridgeshire District Council of £27,805

In 2022/2023 a rate of 27.00p in the £ was set on agricultural land and buildings together with a Special levy of £21,155 on South Cambridgeshire District Council.

P BURROWS, FCIWEM C.WEM CEnv

Clerk to the Board

April 2023