HUNDRED FOOT WASHES INTERNAL DRAINAGE BOARD

At a Meeting of the Hundred Foot Washes Internal Drainage Board
hosted at the Middle Level Offices, March on Tuesday 11th April 2023

PRESENT

S A Calton Esq (Chairman)	P Harrington Esq
L J Marshall (Vice Chairman)	C James Esq
B Burling Esq	A Martin Esq
C A Carson Esq	D Tough Esq
M Hamilton Esq	J Taylor (RSPB)

Miss Lorna McShane (representing the Clerk to the Board) & Paul Burrows (Chief Executive & Clerk) were in attendance.

Apologies for absence

Apologies for absence were received from H Phillips (RSPB) and S Davis Esq.

B.1331 Declarations of Interest

Miss McShane 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 Wash Superintendents (Leigh Marshall & Paul Harrington) declared an interest in agenda item 20, in respect of the Wash Superintendents Fees.

B.1332 Confirmation of Minutes

RESOLVED

> That the Minutes of the Meeting of the Board held on the 12th April 2022 are recorded correctly and that they be confirmed and signed.

B.1333 Matters Arising

Slade's Wash – Miss McShane advised that this was a small privately owned wash, in riparian ownership. A letter had been sent to the owner of Slade's wash reminding the owner of his riparian responsibilities. The next step in enforcement would have been the service of a formal notice under the Land Drainage Act 1991, however as the Board's contractors were on site, they were requested to clear out Slade's wash to prevent flooding and these works were completed. A further letter had been sent to the wash owner requesting payment for these works, but as there had been no formal notice, in this case it was unlikely that these costs could be recovered.

B.1334 Election of Board Members

The Clerk reported 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.

B.1335 Appointment of Chairman

RESOLVED

That S A Calton Esq be appointed the Chairman of the Board.

B.1336 Appointment of Vice Chairman

RESOLVED

That L J Marshall Esq be appointed the Vice Chairman of the Board.

B.1337 Bank Mandate and National Savings & Investments

RESOLVED

i) That Mr Paul Burrows be added as an authorised signatory of the Barclays bank Account, should this be required in the future.

ii) That Mr Paul Burrows, as Clerk to the Board and Mr S Calton, as Chairman, be the authorised signatories of the Nation Savings Investment Account and that the account of Hundred Foot Washes with National Savings and Investments be changed accordingly.

B.1338 Member Training Update

Miss McShane reported on the training undertaken by Members of the Board in the past year and advised that ADA had produced further training material that would be circulated to Members.

B.1339 Ouse Washes Land Managers Group

Further to minute B.1302, The Chairman reported that a meeting of the group had taken place on 24th January 2023 and circulated the minutes of the meeting. The next meeting of the group had been arranged for the 26th September 2023 and requested that Sofi Lloyd be invited to attend the Autumn meeting. A copy of the minutes of the previous meeting to be sent to Sofi Lloyd.

B.1340 Ouse Washes Habitat Group (Ouse Washes Strategic Group)

Further to minute B.1303, the Chairman reported that there had been no further meetings of the Ouse Washes Habitat Group.

B.1341 Ouse Washes - Section 10 Newsletter & Ouse Washes Update

Further to minute B.1304, the Miss McShane referred to the Newsletter from the Environment Agency dated December 2022 and the update regarding the bank raising works also including the Ouse Washes update from January and March 2023, viz;

Environment Agency

Ouse Washes Middle Level Barrier Bank raising works

December 2022

Project completion

The Middle Level Barrier Bank (MLBB) is the bank of the Ouse Washes reservoir extending from Earith to Welmore Lake Sluice. The work we have carried out is to comply with recommendations made by the Reservoir Inspecting Engineer to complete the works under the Reservoirs Act 1975.

Great news!

We are delighted to tell you that the Ouse Washes bank raising works finished in October 2022. We started construction in 2017 and the work has taken 6 years to complete.

We have raised the crest level of the MLBB between Welmore Lake Sluice and Earith and as part of the bank raising, we have provided a robust demountable flood barrier on the Welney Wash Road (A1101) where it crosses the Middle Level Barrier Bank and creates a low spot. We have also raised a low section of the South Level Barrier Bank between Sutton Gault and Chain Corner.

During October we completed the earthworks, the haul road raising, and we carried out the trialling and testing of the Welney demountable flood barrier. On the 14 October 2022 together with our contractor Jackson Civil Engineering and our supply chain partner Flood Control International Ltd, we held a training day for the Environment Agency field staff in how to install the barrier across the road in the event of flooding. The demountable flood barrier forms part of the 30km length of the Ouse Washes.

Due to the environmental constraints of the Ouse Washes work can only be carried out during the summer months, between 15 July and 31 October each year. This is to avoid disturbing the over wintering and ground nesting birds. Each year we have worked with Natural England to negotiate a longer working window to carry out winter repairs and haul road work.

We will continue to carry out regular inspections of the bank and monitor the grass growth for the next 2 years until the reservoir engineer gives a final sign-off in autumn 2024. This will include regular grass cuts, ecological surveys and repairs to damage that may happen over the winter months.

The footpath of the Middle Level Barrier Bank re-opened to the public on 1 November 2022. Although the bank is now open, the grass still needs to grow. We would appreciate if you would be careful when accessing and walking on the bank and stay away from the patches of grass that haven't grown fully yet.

Environment Agency

What we have done	
Raised 30km of Middle Level Barrier Bank from Earith to Welmore Lake Sluice	Raised 2.5km of South Level Barrier Bank from Sutton Gault to Chain Corner
Decommissioned Black Sluice	Decommissioned disused telemetry hut at Earith
Tree and shrub planting at Earith	Improved bridleway access in Earith
Flood wall extension at Sutton Gault	Haul road widening between Welches Dam & Mepal
Raised 7.1km of the haul road from Earith to Welney	Works to Increase bridge capacity at Welches Dam
Replaced the existing flood wall at Welches Dam	Installed 5 new bird hides at the RSPB reserve
Installed temporary bridges direct to the bank at Earith & Mepal to reduce traffic on local roads	Installed erosion protection along sections of the bank between Mepal & Welches Dam
Installed hardstanding at Mepal for temporary high-volume pumps	Constructed demountable flood barrier at Welney
Throughout the project we have engaged with the public, schools and organisations adding value in local communities; visits, activities, local noticeboards, public drop-in's, surgeries, newsletters, briefings, questionnaires, press releases, online information page, virtual exhibition rooms, online consultations & meetings, social media.	

Completion event

Representatives from local organisations, Ouse Washes user groups, Internal Drainage Boards, Parish Councils, Cambridgeshire, and Norfolk County Councils joined us at the Wildfowl Wetland Trust in Welney on Friday 18 November to celebrate the end of the works. The Rt Hon Steve Barclay MP for Northeast Cambridgeshire represented local constituents.

The Environment Agency and the project team, we would like to thank you for all the co-operation and support you have given us over the last 6 years.

How to stay in contact with us

Our Public Liaison Officers will continue to keep you updated during the maintenance period of the project. If you have any questions or concerns, please contact our Public Liaison Officers: Monica Stonham or Yazmin Parry via email ousewashesprojectea@gmail.com

Ouse Washes Flood Storage Reservoir

Update

January 2023

Middle Level Barrier Bank

During the autumn reservoir inspection, our engineers identified cracks in the embankment between Welney and the A142 Mepal, following the prolonged period of hot, dry weather.

The reservoir bank remains in operation as normal although we do need to carry out repairs as soon as possible.

We will be installing equipment in the areas of the cracking over the coming days to monitor them. Operatives will also be carrying out weekly surveys during the winter months.

Our contractor, Jackson Civil Engineering, has started work between Welney and railway bridge. As you know this work will be dependent on weather and flood conditions.

There will be an occasional lorry delivery of materials to the access at Welney using the haul road where an excavator will load the materials onto a tracked dumper or similar for transport along the haul road.

We have liaised with Natural England and RSPB before going ahead with this work.

Public footpath

The Middle Level Barrier Bank will remain open.

Please continue to be careful when accessing and walking on the bank and stay away from the patches of grass that haven't grown fully yet.

We will continue to monitor the bank and grass growth.

Keeping your community up to date

We would like to thank you for your co-operation and patience, and we will continue to work with you and the community to minimise disruption.

Please contact our Public Liaison Officers, Monica Stonham or Yazmin Parry at ousewashesprojectea@gmail.com or on 07534 457348 for more information.

Environment Agency

Ouse Washes Flood Storage Reservoir Update

March 2023

Middle Level Barrier Bank

Following our update in January 2023.

During the autumn reservoir inspection, our engineers identified cracks in the embankment between Welney and the A142 Mepal, following the prolonged period of hot, dry weather.

We undertook repair work throughout January and February and has now been complete. We will continue monitoring of the repaired cracks monthly until December 2023.

Our contractor Jackson Civil Engineering will start demobilising from the site and compound area in Welney from Monday 6 March, this will take approximately 1 week.

We will continue to carry out regular inspections and maintenance of the bank and monitor the grass growth for the next 2 years until the reservoir engineer gives a final sign-off in autumn 2024. This will include regular grass cuts, surveys and repairs to damage that may happen over the winter months.

Public footpath

The Middle Level Barrier Bank will remain open.

Please continue to be careful when accessing and walking on the bank and stay away from the patches of grass that haven't grown fully yet.

Keeping your community up to date

We would like to thank you for your co-operation and patience, and we will continue to work with you and the community to minimise disruption.

Our Public Liaison Officers will continue to keep you updated during the maintenance period of the project. If you have any questions or concerns, please contact our Public Liaison Officers: Monica Stonham or Yazmin Parry via email ousewashesprojectea@gmail.com

B.1342 Illegal Activity and Unauthorised Use of Slackers

Further to minute B.1305, the Chairman reported on the unauthorised use of the slackers and that he had recently challenged a member of the public, who is a local landowner for closing a slacker to keep water on his land for shooting.

Paul Harrington reported that opening and closing of the slackers is actively managed by the RSPB.

In 2020, a letter had been sent to local landowners by Natural England about the use of the slackers and the Chairman requested that Natural England be requested to send out a similar letter again to landowners.

RESOLVED

That the RSPB (Paul Harrington) continue to manage opening & closing of the slackers.

B.1343 Clerk's Report

The Clerk advised;

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 contract 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) 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.1306 (v), the Clerk reported 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.

vi) <u>Insurance</u>

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.

vii) <u>Delegation of signatory on consents</u>

The Board was 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 the 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.

<u>RESOLVED</u>

<u>Water Resources East</u>

The Board approved the payment of £125 for 2023/2024

<u>Planning & Consenting</u>

The Board supported the changes proposed with regards to Planning & Consenting fees. They resolved to delegate any planning matters to the Chairman to be the point of contact for correspondence from the planning Engineers and for the Chairman to approve on behalf of the Board, the final fees arrangements.

Insurance

The Board noted the position with Insurances renewals.

B.1344 Consulting Engineers' Report, including planning and consenting matters,

Consulting Engineers Report, viz;

Hundred Foot Washes I.D.B.
Consulting Engineers Report – March 2023

River Delph Improvements

This project remains in the early planning stages. An initial meeting has been held to define the scope and aims of the scheme. An application for Grant in Aid will be drafted in due course and a consultant appointed. The Chief Engineer would be pleased to provide an update to the Board in a few months' time if they wish.

Cranbrook/Counter Drain (CCD) Flood Risk Management (FRM) Strategy

Members are reminded that the Strategy seeks to utilise the restoration of gravel extraction sites for flood storage in Block Fen/Langwood Fen (within Sutton & Mepal IDB), reducing reliance on the Environment Agency's (EA) Welches Dam pumping station and potentially offering a number of wider benefits.

In the past 6 months, the EA has been progressing with hydraulic and topographical modelling tasks. These activities will help them understand how much floodwater is needed to be stored in a design event and how much could potentially be stored at Block Fen, based on mineral depths and existing restoration proposals. The next step is to develop a series of options as to how this flood storage could function, the associated enabling infrastructure and potential after uses alongside flood storage. This will include exploring opportunities for wider benefits such as water resources and biodiversity and working with the leading mineral operators to explore the development of flood storage proposals through 2023. Engagement with other key stakeholders is ongoing and discussions with several landowners in the catchment have commenced.

The announcement of Anglian Water's preferred location for the Fens Reservoir, immediately north west of the Block Fen allocated site, presents a number of opportunities and risks for flood storage at Block Fen. It also has a number of implications for long term flood risk management in the whole Cranbrook/Counter Drain catchment and at Welches Dam pumping station. Meetings have been held with partners who will be working with Anglian Water to investigate the opportunities and risks that have been identified.

The development of the overall catchment strategy is reliant on both the Fens 2100+ Strategy (EA led) and the Fens Reservoir (AWS led). These are being developed over a number of years and for this reason a focus is being made on the time limited opportunity of flood storage at Block Fen. This will allow the Fens 2100+ and the Fens Reservoir to progress over the next 2-3 years, such that it is possible to start planning for the whole catchment again over the long term (100 years). This is in line with the Tactical Plans approach which the Internal Drainage Boards are signed up to.

The focus for the next year is on the storage opportunities in the Block Fen/Langwood Fen area to develop the proposals further, understand achievable storage volumes and mechanisms for transferring water in/out of the storage areas. Discussions are ongoing with local landowners and stakeholders to better understand future water resource needs, which could be delivered through the Strategy.

Ouse Washes Counter Drain Water Resources

Members will be aware that for many years the transfer of water from the Tidal Ouse into the Ouse Washes Counter Drain system to aid water resources during the irrigation season has been undertaken by the Commissioners' Lock Keeper at Salter's Lode.

However, a change of circumstances has meant that this arrangement is no longer possible. In the absence of any support from the EA, this necessitated a change of procedure where the District Officers from the Boards benefitting from this resource, together with assistance from the Commissioners' staff, had to undertake this role themselves.

This change of procedure coincided with the challenging summer of 2022 which presented the worst possible combination with conditions being hot, dry and windy which required 81 transfers, significantly more than the 16 transfers that occurred during the previous season.

In the absence of substantial rainfall, water quality issues had arisen by mid-June and there were a couple of periods when IDB abstraction was stopped.

A subsequent meeting with the EA was attended by representatives from the relevant parties and, in an effort to maximise the limited resource, discussions took place in regard to the operation of the EA's water control structures, channel maintenance, retained water levels, water salinity and recording levels.

In the absence of permanent replacement arrangements, it was commented that closer liaison is required between the parties involved, as the same level of service provided during the summer of 2022 may not be maintainable in the long term.

Strategic Drainage and Wastewater Consultation and Issues

The Right to Connect

Members will recall that during the passage of the Environment Act through the House of Lords an amendment was sought which aimed to minimise the impact of new housing development on levels of local flood risk and the likelihood of storm discharges of untreated sewerage effluent into the water environment. It aimed to ensure housing developers design systems according to a hierarchy of drainage options that seek to reduce to a minimum the volume of rainwater entering combined sewerage systems removing the current "right to connect" to public sewers.

On the basis that the various RMAs could have been asked to consider taking the opportunity to write to government and voice their concerns over the right to connect for new developments, the views of the Boards administered by the Commissioners were sought.

The amendment was not moved and the House of Lords was not invited to take a decision on it. The Environment Act received Royal Assent in November 2021.

However, the results of the responses provided is as follows:

For the removal of the Right To Connect	54%
Against the removal of the Right To Connect	23%
Neither for or against	18%
Not an issue for the Board	5%

The discharge from sewers can cause IDBs several challenges including increased flood risk, pollution and water quality issues, the solutions of which are often at the rate payers' expense. Unsurprisingly the majority, but not all, of the Boards supporting the removal of the right either served, or were detrimentally affected by, areas of urban development.

Of those against the removal some only served small urban areas with a limited number of sewers. Others served urban areas but only one received significant "benefit".

The Board that neither opposes nor supports the removal serves a significant urban area but the remainder serve a limited number or have no adopted sewers within their catchments.

Other comments received expressed:

A. Concerns about the lack of investment and the need for improvement to the existing adopted infrastructure and;
B. That the permission to connect should be on an approval basis so that it can be controlled and any impacts managed and;
C. For the Clerk to promote and lobby the Board's position.

Some Boards are more rural, whilst others feature a larger urban area. Similarly, a larger individual Board may be predominantly rural but include a sub-catchment or sub-catchments that are largely, and increasingly, an urban environment which has to accommodate the resultant flows.

Therefore, it is considered within a complex system such as The Fens it would be difficult to have a simple yes/no solution but a system where the Boards' approval to connect is required could be a potential solution that should be investigated if the circumstances arose in the future.

Anglian Water Drainage & Wastewater Management Plan (DWMP)

Draft DWMP

A more detailed review of the DWMP will be included in the updated version of the Strategic Planning Consultation Responses document currently being prepared. However, in view of the consultation that has recently occurred, it is considered appropriate to include an entry within this report.

Since late 2019 the Commissioners, on behalf of themself and their associated Boards, have been involved in this collaborative long-term strategic plan which, when complete, will highlight the known and expected future risks to drainage and wastewater management and identify solution strategies to mitigate any adverse impacts.

In the absence of any urban development, sewer systems or Water Recycling Centres (WRC) it has not been necessary to involve the Board directly beyond reminding Anglian Water and other partners that the Washes is downstream of significant urban development which contributes to its ecological status.

However, the last phase of the plan was consultation on Storm Overflow Discharges and in view of the above it was considered appropriate to consult all the Boards even though many would not be directly affected.

The Board's Chair commented as follows:

> *"This Board, being ecologically sensitive, holds National and International status as a protected site. As such it is particularly sensitive to the quality of water which floods in from upstream of Earith. This water quality can (and does) have a marked impact on the flora and fauna. Therefore, the Board area should be considered in all discharges into the Ouse."*

This statement, which was included in the response to Anglian Water, reinforced what had previously been said concerning both the Washes and other designated/protected sites whose ecological status is affected by wastewater discharges into the water level management systems.

The consultation highlighted several issues which were included in the response to Anglian Water. The response also stressed that this situation would continue to worsen as a result of increased urban growth and climate change unless all the targets identified apply to **all** sites not just high priority ones, with solutions implemented much sooner than identified if the Government's targets of halting biodiversity decline is to be achieved and the goals of the Water Framework Directive and the 25 year environment plan are to be achieved.

Norfolk Water Management Partnership [Norfolk County Council (LLFA)]

No further correspondence has been received and no further action has been taken on the Board's behalf.

The Investigation Report into the flooding in Kings Lynn & West Norfolk Borough in Winter 2020-2021 Report Reference: FIR066 can be viewed at:
FIR066 Kings Lynn WN Winter Flood Event 2020 21 (1).pdf

The report does not refer to any flooding incidents within the Board's catchment.

Norfolk Water Strategy Programme (NWSP)

The MLC Planning Engineer has attended a Steering Group Meeting and Webinar associated with this programme.

Water Resources East (WRE) released a progress report in June which was the subject of a consultation process. Unfortunately, due to annual leave and workload commitments it was not possible to provide a response before the deadline.

Currently the programme is prioritising the Broadland River catchments to the east of Norfolk – Rivers Ant, Bure, Wensum and Yare which are outside of the Board's area of interest.

However, there is a strong emphasis on Natural Based Solutions (NBS) and in the absence of any material information on these an indication of costs, advice on suitable consultants who deal with such features, examples of good practice and any solutions that have been adopted has been requested but a response has not yet been received.

Copies of the webinar presentation and Progress Report can be viewed at:
PowerPoint Presentation (wre.org.uk)
NWSP-June-2022-Progress-Report-FINAL.pdf (wre.org.uk)

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.

Consulting Engineer

15 March 2023

a) <u>River Delph Improvements</u>

The Chairman reported that an initial meeting has been held to define the scope and aims of the scheme. An application for Grant-in-Aid would be drafted and the Board agreed to delegate authority to the Chair, Vice-Chair and Jonathan Taylor to act on behalf of the Board in any project level decision making.

b) <u>Cranbrook/Counter Drain Flood Risk Management</u>

The Chairman provided an update on the strategy to utilise the restoration of former gravel extraction sites for flood storage in Block Fen/Langwood Fen with the Sutton & Mepal IDB area.

c) <u>Ouse Washes Counter Drain Water Resources</u>

The Board noted the changed circumstances regarding the transfer of water from the tidal Ouse into the Ouse Washes counter drain.

<u>B.1345 Capital Improvement Programme</u>

Members of the Board considered and approved the Board's future capital improvement programme, viz;

Hundred Foot Washes Internal Drainage Board

Capital Improvement Programme (2023/2024)

		PREVIOUS YEAR	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	031/32	FUTURE YEARS	ALL YEARS
		Pre Yr 0	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Post Year 10	Total Expenditure
Structures	Inlet structure survey and reporting	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	12.0
	Inlet structure refurbishment	0	0.0	5.0	0.0	0.0	5.0	0.0	0.0	5.0	0.0	0.0	15.0	30.0
	Inlet structure modifications and improvements	0	0.0	0.0	10.0	0.0	0.0	0.0	10.0	0.0	0.0	0.0	20.0	40.0
Drainage Channels														
		1	**1**	**6**	**11**	**1**	**6**	**1**	**11**	**6**	**1**	**1**	**36**	**82**

B.1346 Washes Superintendents' Reports

The Board considered the Reports of the Washes Superintendents, Paul Harrington & Leigh Marshall, viz;

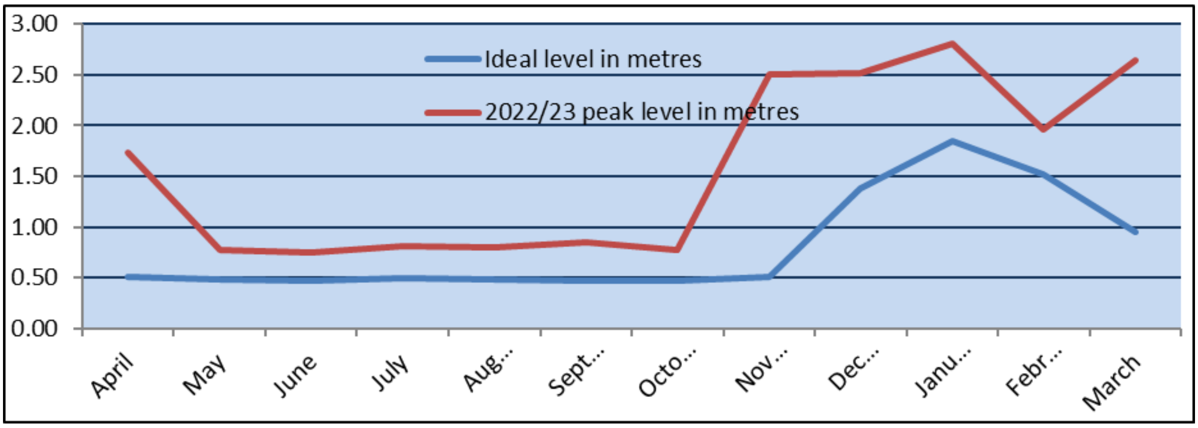
Superintendents Report 2022 – 2023 Welney to Earith.

Water Levels

The summer retention level on the Washes (0.56mAOD at Welches Dam) was never met but the closest to this was 0.63m on 25th April. The washes remained flood free for the rest of the season. Average monthly levels were April 1.12m, May 0.69m, June 0.69m, July 0.70m, August 0.74m, September 0.73m and October 0.70m.

The winter flood level began to rise slowly in early November with a monthly average of 1.39m and a peak of 2.51m on the 29th.

December average was 2.07m with a peak of 2.52m on the 29th.
January average was 2.56m with a peak of 2.81 on the 17th.
February average was 1.68m with a peak of 1.96m on the 1st.
March average so far 1.76m with a current peak of 2.59m on the 13th.
Current level 2.59 (13nd March).



IDB drain management.

Fen Group supplied 360 digger for 144 hours @ £43 an hour. Total cost £6,192

The IDB drain did not need as much maintenance as in previous years so any left over hours from the scheduled 150hrs were used to clear blocked slacker inlets and level slub banks.

A total of 2,833m of the header dyke was maintained and the slub banks in Spoilheap's, Colville's, Cambient detached, Dimmock's Railway Top, Cox's, Halsey Dimmock's, Starlings Top, Hartley's Top Mott's Leg and Martin's Top Washes were levelled.

Slub levelling at Martin's Top

Slacker Inlets

Mott's Leg (Nott's), Day's Hay (Kent's), Starling's Top (Hartley's), Morton's, Cambient and Detached inlets were cleared of silt at the beginning and again at the end of the season.

In addition to this all slacker inlets suffered from blockages caused by a particularly large amount of vegetation debris in the tidal river. In August the digger on site was called off RSPB ditch maintenance for 2 days to clear all the slacker inlets.

All slacker mechanisms were greased as required throughout the season. The operation of all slackers will be checked in 2023 as soon as the flood level allows.

Black sluice slacker – Improvements made to the sticking door in 2021 appear to have eased the operation of the slacker to a satisfactory standard.

Willow Wash (Witcham Gravel) slacker – the slight leak did not cause a problem in 2022

Days Hay (Kents) slacker – The bolt connecting the slacker door to the winding spindle rusted and become detached in early September (since being replaced in 2017).
I was able to replace the bolt during very low river levels and get the slacker operational again.

All other slackers were operational at the end of the season.

Reserve management

95% of the total reserve washland was managed.
Including privately owned washes

1,217ha grazed, 362ha topped, 288ha hayed, 59ha no management.

Cattle numbers peaked at approximately 2,300, including approximately 200 privately shepherded in the Sutton to Earith section of the reserve and 60 privately shepherded in the Mepal to Welney section. BCMS cattle on movements to the Reserve holding totalled 2,044 (1820 in 2021) including Pilot Project and Coveney.

6,256m of RSPB 1,076m WT ditching and 1,700m private ditching maintained.

Pool maintained in Willow Wash
Scrapes rotavated in Hubbard and Co, Browns and Richards, Common Wash (top scrape), Rickwood Scrape, Hawkins/Soles and Wortleys Bottom.

More extensive renovation work done in Stockdales, Dicks and Mortons "Bottom" using 360 digger and also rotovate and bulldoze technique with tractor and front-end loader.

Breeding birds - Welney to Earith

	2018 (later flood drain off)	2019 (minor flood event)	2020 No flooding	2021 Major flood	2022 No flood
Lapwing	23	166	110	136	160
Redshank	104	124	86	87	119
Snipe	99	114	100	122	111

Breeding wader pairs Pilot Project and Carroll's Ground

	2018	2019	2020	2021	2022
Lapwing	110	73	130	148	128
Redshank	69	65	75	106	75
Black-tailed godwit	2	4	7	6	5
Snipe	38	29	25	23	19

Breeding wader pairs Coveney

	2018	2019	2020	2021	2022
Lapwing	16	12	36	56	80
Redshank	14	4	30	60	50
Black-tailed godwit	0	0	0	0	0
Snipe	15	6	6	14	19

Other Birds of note

Corncrake - 1 male in Cricket Wash.

Spotted crake - 1 male in Stockdales Bottom.

Great Egrets bred for the second time with 5 confirmed nests in 10-acre Osier.
Little Egrets 81 nests confirmed in 10 acre Osiers.

Glossy Ibis - 1 bird present in early May, 11 present June/July, with sightings in 10acre osier in June.

Cattle egret - at least 8 birds present in summer plumage in May, 34 on 12th September.

Spoonbill - 3 present in early May and pair for one day in June

Paul Harrington

Hundred Foot Washes IDB Suspension Bridge – John Martin Sluice
Superintendents Report for 2022 -23

Summary of the year
Water levels on the Ouse washes north of the A1101 wash road, were again in very favourable condition from early March. However, a continued dry period from early April till late June. Coinciding with limited water available through the three slackers meant maintaining a high water table and wet splashes for the breeding waders was extremely challenging.

Continued Improvements were made over the summer months with many of the water control structure's and sections of the internal ditches and false ditches, previous two years this work has been hampered by early flooding in October.

Overall a positive year with all management work carried out for the site in preparation for 2023 season (April – November)

Internal Drainage Board Works
Slubbing works
Fen Ditching were required on three separate occasions during the year for the de-silting/slubbing sections of the header drain and clearance of the three slackers for a consecutive year. This was again due to a combination of cut reed and silt blocking all three slackers – see fig 1. Including large quanties of silt 70m either side of the slacker outflow in fig 2.


Fig1 (2) Hagen Smarts slacker

Fig 2: Header Drain from Hagen Smarts slacker, prior to slubbing out.

Slacker maintenance

All slackers, Hagen Smarts, The Charity inlet and Deptfords were greased and are in good working order and regularly unblocked because of the debris due to the heavy flows in the river.

Plans improvements for 2023

- Header drain culverts for vehicle accessing the washes – look at costings for an annual phasing to replace culvert pipe's from a 300mm diameter to 600mm. Reducing blockages and increase flow through the IDB header drain to the internal ditch system pipes.
- Reviewing safer access to clear small blockages to the slackers on the hundred foot river.
- Review options for slacker protection i.e. grids, screening etc. (look at coastal operations in the IDB's)

Water Level Management Plan

The Review of the Ouse washes Water level management plan is under review and with consultation with the Hundred Foot Washes board.

WWT Management

Slubbing programme

Russell Fowler carried out a total of 137 hours of renewing/repairing water control structures and the annual program of slubbing ditches on the Ouse washes section and some on the lady fen lands.

Grazing 2022

The first mob of cattle for the season arrived on 26th April and grazed sections of the South Level Barrier bank. From the 26th May cattle gradually were then put into allocated parcels of land on the Ouse washes, when nesting birds allowed. Cattle numbers peaked to 301 and with a prolonged grazing season the last heard being taken off the Ouse washes on the 11th November.

The washes were left in ideal conditions for both winter and the coming spring.

Lady fen started the season off with a small mob of Cows and calf's on the 10th May and numbers then peaked to 121 animals in three different herds. The land was then finished by a flock of sheep to remove any thatch and to get sward heights the required length.

Topping of washes

Topping was carried-out from September onwards by WWT staff and contractors where a total of 85% of the WWT holding was topped.

Fig 3 : Photo taken Sept 2022

Ecological Surveys

Key Breeding waders

Ouse Washes SSSI	redshank	snipe	lapwing	black tailed godwit
2022	15	17	39	8
2021	8	37	29	4
2020	33	36	64	3
2019	35	18	42	0
2018	24	11	65	0

Lady Fen (includes all wetland creation)	redshank	snipe	lapwing	black tailed godwit
2022	14	3	23	5
2021	29	1	60	10
2020	28	1	60	5
2019	47	5	111	8
2018	31	9	83	6

Overall a disappointing year for breeding birds for both the WWT section of the Ouse washes and the Lady Fen lands for 2022. Both tables above show five years of breeding bird data and this year coinciding with drought conditions and the issues of water availability through slackers on the Ouse washes and Lady Fen drain, Improvements and lesson learned have been put into place for 2023.

Project Godwit
2022 was the last year of the five year funded Life Project of head starting Black tailed godwits between WWT and the RSPB. In summary over the last 6 years (2020 was cancelled due to Covid) 155 black tailed godwits were released into the wild increasing the overall population in the fens to 39%

Wintering Swan numbers Winter 2022/23
19th December the 2022 international Bewick's Swan count provided a very sobering count of only 88 birds and 12,129 Whooper swans. Although in late January 2023 winter flood levels coinciding with periods of temperatures below zero degrees and winds from the Artic brought one of the best numbers of Bewick's for the last five years. A total of 1,113 and this making up 7.3% of the total NW European population.

Leigh Marshall
19.3.23

RESOLVED

The Superintendents reports were noted and approved

B.1347 Environment Officer's Report

Members considered and approved the Environmental Update of the Environment Officer and noted the IDB work Package Environment Screening documents which IDB's need to complete when planning and adhoc/non-routine works which will break ground on any of their banks, viz;

MIDDLE LEVEL COMMISSIONERS

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Sofi Lloyd
Environment Officer

Hundred Foot Washes Internal Drainage Board

Environmental Update – March 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 general 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, which is fascinating, its approaches and plans as well as I can, over winter, but from Spring onwards I would like to plan some further visits to the IDB area (once water levels have dropped!) to develop a much better understanding of the area and your priorities, so will be in touch to do so.

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 routine 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 these processes that I will be focussing on, rather than reviewing the objectives in the BAP, as 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 we have just signed a contract to receive. This will be 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 need to merge 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 above template document (also in appendix) 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. Such 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 adaptions 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. The form is available by emailing sofi.lloyd@middlelevel.gov.uk and will also be made available from the 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

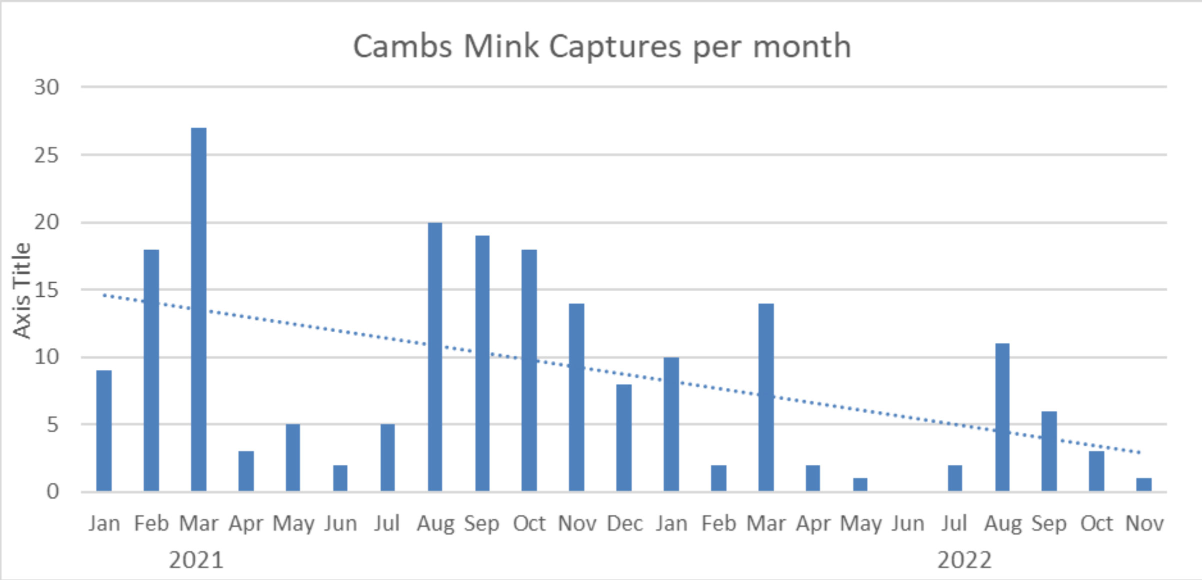
ii. Avian Flu

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	Ransonmoor: 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

Common across the MLC area. Please record and notify us as above. 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

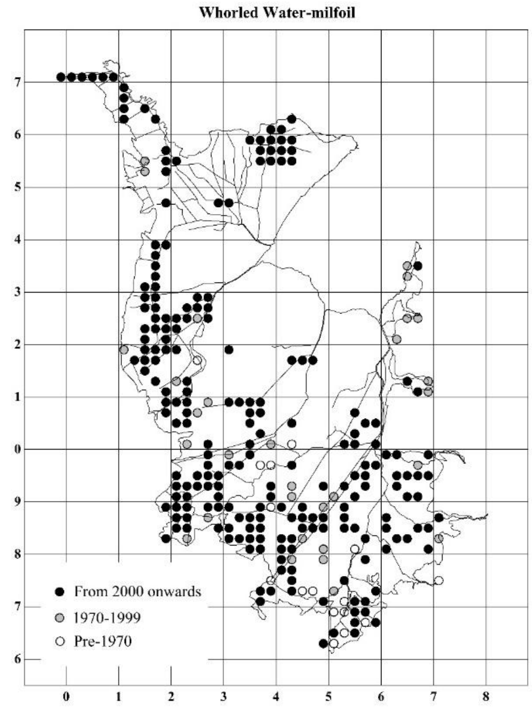
7. Fenland Flora Project

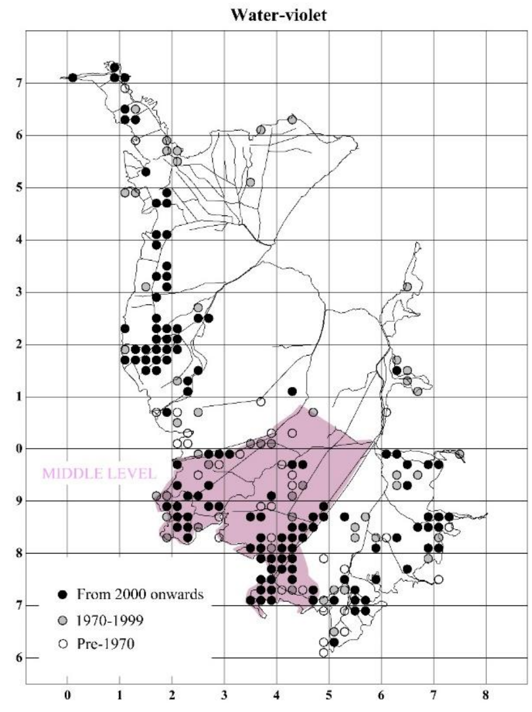
The long-running fenland flora project, headed up by botanist Jonathan Graham, to identify and record the presence of rare, threatened and notable aquatic plants in the fens, is nearing completion. The results highlight:

- 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 planed 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 CO_2 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.

IDB Work Package Environmental Screening

middle level commissioners

Operatives & field workers - please refer to orange sections

Ops/Eng Officer complete Part 1 - Env Officer complete Parts 2-6

PART 1: Workpackage details.	
IDB Name:	
Responsible Engineer/Officer:	
Name of work package:	
Work/project reference:	
Work package description:	
Planned start date:	
Planned completion date:	
Duration:	
Rationale for timing:	
Location: (Use W3W start and end point and direction of travel)	
Brief description of justification (benefits):	
Alternative options considered:	
Main materials to be used:	
Carbon considerations: (confirm fuel type and mileage will be recorded)	
Main machinery to be used: (include weight, width, height and noise rating):	
Vegetation management requirements: (hedges, scrub, trees, grass)**:**	
Channel works (widening, bank reforming or reprofiling, concrete headwall installation)**:**	
Changes to water levels and flow:	

Access route to site: (include map):	
Frequency & times of access:	
Type & number of vehicles expected on site:	
Materials storage arrangements & location (include map)**:**	
Disposal of materials: (i.e. removed to landfill by contractor, burned on site, left on bank)	
Environmental & waste permits needed (& who will arrange if new needed)**:**	
Planning or IDB consent required?	
Other relevant information:	i.e. risk assessments / utilities searches, H&S method stmts in place? Public safety arrangements.

Completed by:			
Name:	**Signature:**	**Date:**	

PART 2: Environmental Screening & Appraisal Summary & Sign-off
Summary:

Sign off:			
Name:	**Signature:**	**Date:**	

PART 3: Statutory and Non-statutory Sites Assessment	
1. SSSI Assessment	
Is the activity in, or near to a SSSI? (Name if yes)	

SSSI Assent required?	
Potential for effect:	
SSSI recommendations/mitigations:	
SSSI Assent confirmation date:	
2. SPA/SAC/Ramsar Assessment	
Is the activity in a SPA/SAC/RAMSAR site or on land considered functionally linked to the site? (Name if yes)	
HRA required?:	
Overview of HRA screening & recommendations/mitigations:	
Date of HRA screening approval:	
Overview of Appropriate Assessment & recommendations/mitigations:	
Date of Appropriate Assessment approval:	
3. Local and National Nature Reserves Assessment	
Is the activity in or near to a LNR or NNR? (name if yes)	
Potential for effect:	
LNR/NNR recommendations/mitigations:	
4. Statutory Historic Sites (Scheduled monuments, world heritage sites, listed buildings)	
Is the activity in or near to a historic site? (name if yes)	
Potential for effect:	
Historic site recommendations/mitigations:	
5. Non-Statutory Sites (County wildlife sites, local wildlife sites, pocket parks)	

Is the activity in or near to a non-stat site? (name if yes)	
Potential for effect:	
Non-stat' site approved recommendations/mitigations:	
6. Other Sites & Features (TPO trees, biodiversity net gain provisions, environmental stewardship provisions, protected hedgerows)	
Is the activity in or near to another valued feature? (name if yes)	
Potential for effect:	
Site/Feature approved recommendations/mitigations:	

PART 4: Environmental Assessments	
6. Environmental Impact Assessment (EIA) (Land Drainage) Regulations	
Is the work package improvement works, as defined in the EIA regs? (if no, justify)	
EIA screening & scoping overview & determination date:	
EIA recommendations/mitigations:	
EIA Environmental Statement overview & determination date:	
EIA recommendations/mitigations:	
4. Water Framework Directive (WFD) Assessment	
RBMP catchment details:	

Potential to significantly impact WFD objectives:	
Overview of WFD assessment:	
WFD recommendations/mitigations:	

PART 5: Protected & Priority Species Appraisal	
5. Eel Regulations Assessment	
Will a barrier to eels be created or an existing barrier modified?	
Is there a risk of injury or mortality to eels?	
BAEP assessment date:	
BAEP approval date:	
Eel recommendations/mitigation (including licences & approvals)**:**	
2. Water Vole	
Will the work impact the inner bank face or bank toe including marginal vegetation?	
Survey requirements:	
Water vole recommendations/mitigation (including licences & approvals)**:**	
3. Birds	
Will timing of work affect nesting species?	
Survey requirements:	
Breeding bird recommendations / mitigation (including licences & approvals)**:**	

5. Fish	
Potential effect on fish, fish passage or habitat quality?	
Survey requirements:	
Fish recommendations/mitigations (including licences & approvals)**:**	
6. Trees and hedges	
Does the activity require management or removal of mature trees or hedgerows?	
Survey requirements:	
Tree/hedge recommendations/mitigations (including licences & approvals)**:**	
7. Otter	
Potential effect on otters:	
Survey requirements:	
Otter recommendations/mitigations (including licences & approvals)**:**	
7. Badger	
Potential for badger disturbance:	
Survey requirements:	
Badger recommendations/mitigations (including licences & approvals)**:**	
8. Bats	

Potential for bat disturbance:	
Survey requirements:	
Bat recommendations/mitigations (including licences & approvals)**:**	
9. Great Crested Newt	
Potential for GCN disturbance:	
Survey requirements:	
GCN recommendations/mitigations (including licences & approvals)**:**	
10. Invertebrates (including pollinators, butterflies, moths, dragon & damsel flies etc.)	
Potential for invertebrate disturbance:	
Survey requirements:	
Invertebrate recommendations/mitigations (including licences & approvals)**:**	
10. Reptiles	
Potential for reptile disturbance:	
Survey requirements:	
Reptile recommendations/mitigations (including licences & approvals)**:**	
10. Plants	
Potential for rare & protected plant disturbance:	
Survey requirements:	

Botanical recommendations/mitigations (including licences & approvals)**:**	
11. Other Protected/Priority Species	
Potential for disturbance:	
Survey requirements:	
Other recommendations/mitigations (including licences & approvals)**:**	
12. Invasive Non-native Species	
Activity close to known location of high-risk invasive species?	
Survey requirements:	
Actions required to avoid the spread of invasive species:	

PART 6: Opportunities for Enhancement	
Opportunities for enhancement:	

PART 7: Appendix

B.1348 Cleaning of Culverts – 2022/2023

The Chairman reported that in accordance with the decision of last years meeting of the Board, the Wash Superintendents were continuing to clean culverts for a payment of £20 in respect of each culvert per year.

(NB) – Mr Harrington and Mr Marshall declared a financial interest when this item was discussed.

B.1349 Washes Superintendents' Fees

The Board gave consideration to the Washes Superintendents' fees for 2023/2024.
The sum of £1506 had been paid in 2022/2023.

RESOLVED

That a sum of £1614 had be allowed for 2023/2024

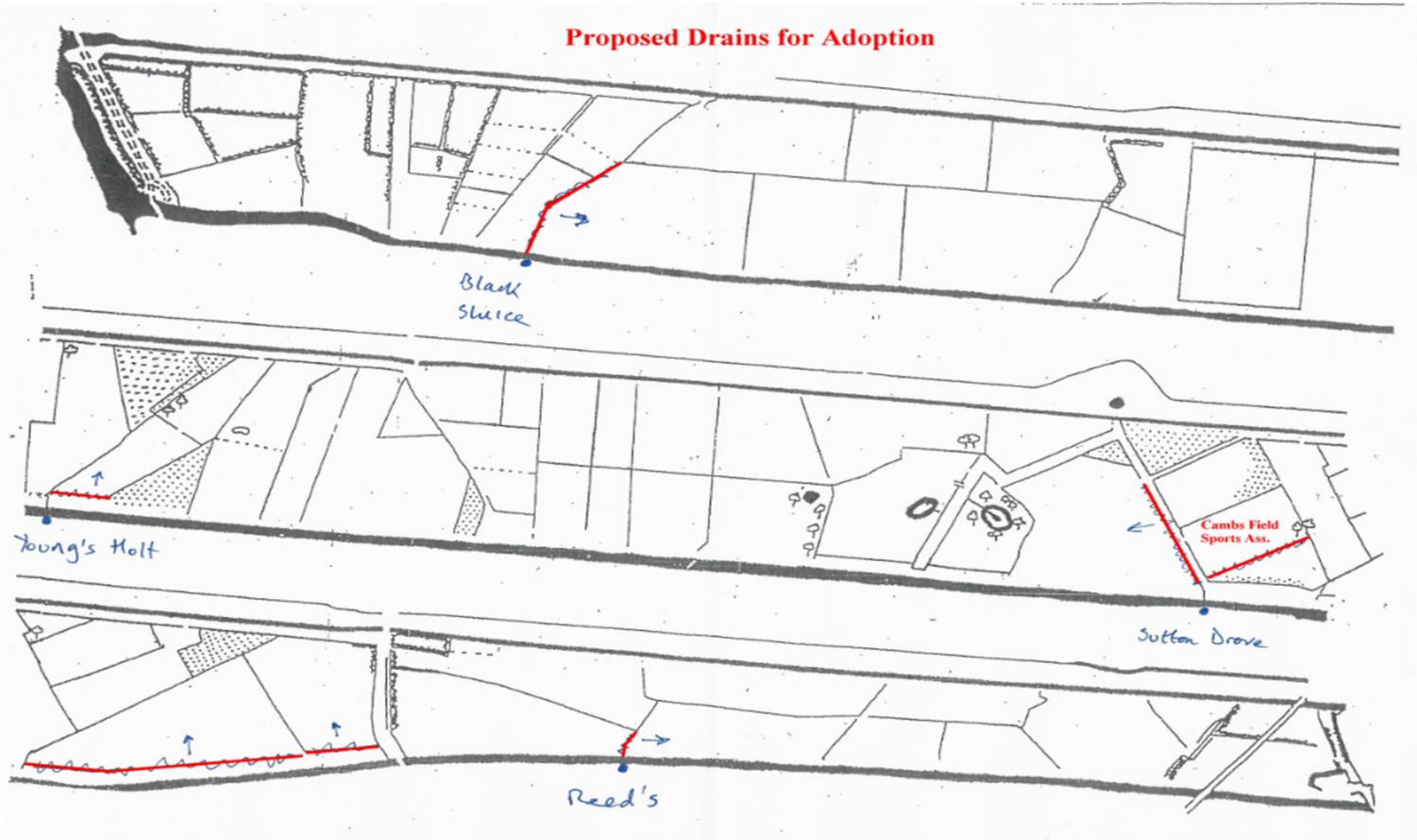
(NB) – The Vice Chairman and Mr Harrington declared a financial interest when this item was discussed.

B.1350 State-aided Schemes

The Board considered whether there were any schemes in the District which were suitable for a State-Aid Application and whether any future proposals should be included in the capital forecasts provided to the Environment Agency.

B.1351 Designation of District system – feeder drains/header drains

The Chairman referred to a plan on page 61 of the agenda with proposals for adoption of sections of drain which were header drains into the Boards drain and that these drains, Black Sluice, Youngs Holt, Sutton Drove and Reeds drain would be maintained by the Board, viz;


Proposed Drains for Adoption
Black Sluice
Young's Holt
Cambs Field Sports Ass.
Sutton Drove
Reed's

RESOLVED

That Black Sluice, Youngs Holt, Sutton Drove and Reeds drain be formally adopted and maintained by the Board. The affected landowners to be notified in writing and the Boards Plan of Adopted Drains be amended to incorporate Black Sluice, Youngs Holt, Sutton Drove and Reeds drain.

B.1352 Slubbing and spreading work

a) Slubbing work

The Board considered the tender received from Fen Group to undertake slubbing work on behalf of the Board in 2023/2024.

RESOLVED

i) That the tender received from Fen Group in the sum of £46 + VAT per hour to undertake slubbing work be accepted by the Board. It was noted that the transport costs will remain at one-off charge of £120 for delivery and collection from site.

ii) That tenders be requested again from Fen Group, Russell Fowler Agricultural Contractor & Plant hire, Alan Freeman and B J Plant Hire in 2024.

b) Spreading work

The Board considered the question of undertaking spreading work within the District, and requested further advice from Natural England on the assent to do this work.

RESOLVED

That the Vice-Chairman arrange a meeting at the Welney Wetland Centre with Natural England Representatives and invite the Chairman and Lorna McShane to attend.

B.1353 Environment Agency – Precept

Miss McShane reported 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.

Precept for 2022 was £1,352.57

B.1354 Association of Drainage Authorities (ADA) Subscriptions

Miss McShane reported that ADA has increased subscriptions by 4.5% for 2023 from £571 to £597.

RESOLVED

To pay the subscription fee at £597 for this year.

B.1355 Health and Safety

Further to minute B.1317, the Chairman advised on the report from Cope Safety Management following the visit on 20th February 2023, viz;

Cope
SAFETY MANAGEMENT

Site Safety Inspection Record

Hundred Foot Washes IDB 200223 — Complete

Name of organisation:	Hundred Foot Washes IDB
Date of site visit	20.02.2023 09:00 GMT
Address of inspected premises	WWT Welney Wetland Centre Hundred Foot Bank Welney PE14 9TN
Name of Advisor	Simon Cross
Time of arrival at site:	20.02.2023 08:50 GMT
Audit Name	Hundred Foot Washes IDB 200223

Audit

An opening meeting was held with

Steve Calton, Leigh Marshall, Paul Harrington

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

1

Introduction. The last health and safety advisory visit was conducted in Sep 2019, although it is understood there have been no significant changes since then. The 17 slacker inlet points are visited periodically by board members, usually just for observation or inspection, using quad bikes, motorbikes or 4x4 vehicles. On occasion, the levels are changed by operating the mechanisms or debris cleared, this may be undertaken by hand or using machinery. Mechanisms are monitored and maintained periodically to ensure effective operation. Contractors are used for significant work activities. Risk assessments are undertaken and documented for activities undertaken, evidence was seen of a risk assessment for operation of IDB Slackers.

2

Lone working. Inspection visits to slacker points are typically undertaken by board members on their own. A site plan indicating the locations, together with a description and location details such as grid references and 'What 3 Words' has been provided. See photo 1 below. Regular contact is made with nominated persons, such as family or work colleagues prior to and following periods of lone working.

Photo 1

3

Blockages. It was reported that recently significant obstructions and blockages have occurred at a number of the inlet points. These are then cleared manually or using machinery, dependant on the type and quantity. See photo 2 below. For the inlet points cleared, dependant on location, there may be a risk of a fall into the water, together with risk from poor manual handling techniques. It is understood that not all inlet locations are easily accessible by plant equipment, therefore manual clearing may be required.
One of the nearest inlet points (Kleinworts No. 4) was visited at the time of the assessment to provide a representative indication of the type of ground likely to be accessed if required. See photo 3 below. The likely risk of a slip or fall into the water whilst undertaking manual handling activities may be relatively high as the works cannot be undertaken from the platforms and would likely be increased during or after inclement weather when the ground is soft and wet. Operatives are provided with and wear appropriate non-slip safety footwear. The use of long handled fork/rake, securely positioned ladder and harness/lanyard tied to existing platform has also been suggested.
It is recommended that where practical, and where more likely to be cleared manually either due to location or frequency/quantity of clearing, suitable platforms or supported ground surfaces (e.g. piles and ground backfilled) are provided, together with appropriate edge protection that doesn't hinder the manual clearing activities.

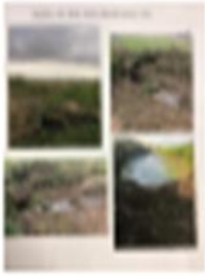


Photo 2

Photo 3

Photographic Risk Assessment

Signature of person informed

Signature of person informed 1

Signature of person informed

Steve Calton
20.02.2023 10:08 GMT

Advisor's signature

Simon Cross
21.02.2023 12:43 GMT

Departure time	20.02.2023 10:20 GMT
Number of outstanding Photographic Risk Assessments	0 From 0 to 99

Blocked and silted slackers Hundred foot river

The report noted the measures put in place for lone working for Board members carrying out weed clearing of the slackers. It also noted that there was a risk of a slip or fall into water during inspections as the works cannot be always undertaken from platforms and recommended that suitable platforms or supported ground surfaces are provided with appropriate edge protection.

RESOLVED

> That the District Officers, Paul Harrington and Leigh Marshall, prepare a Project Initiation Form to enable the Chief Engineer to consider how the works could be delivered and funded.

B.1356 Completion of the Annual Accounts and Annual Return of the Board – 2021/2022

a) The Board considered and approved the comments of the Auditors on the Annual Return for the year ended on the 31st March 2022, viz;

Hundred Foot Washes 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 Hundred Foot Washes 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 Hundred Foot Washes Internal Drainage Board on application to:

The Clerk
Hundred Foot Washes 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

HUNDRED FOOT WASHES 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).*	✓		

	Yes	No	Not applicable
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: 29/04/2022 16/05/2022 20/05/2022

Name of person who carried out the internal audit: WHITINGS LLP

Signature of person who carried out the internal audit: S. BEECH - WHITINGS LLP

Date: 20/05/2022

*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:

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

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

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

12/04/22

and recorded as minute reference:

B.1325

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

Chairman [signature]

Clerk Lorna [signature]

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Section 2 – Accounting Statements 2021/22 for

HUNDRED FOOT WASHES INTERNAL DRAINAGE BOARD

	Year ending		Notes and guidance
	31 March 2021 £	31 March 2022 £	*Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.*
1. Balances brought forward	32,977	31,023	*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	20,641	25,235	*Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.*
3. (+) Total other receipts	39	2	*Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.*
4. (-) Staff costs	0	0	*Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.*
5. (-) Loan interest/capital repayments	0	0	*Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).*
6. (-) All other payments	22,634	22,371	*Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).*
7. (=) Balances carried forward	31,023	33,889	*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	36,536	36,487	*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	0	0	*The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.*
10. Total borrowings	0	0	*The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).*

	Yes	No	N/A	
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)				*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

SIGNATURE REQUIRED

Date 4th APRIL 2022

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

12/04/22

as recorded in minute reference:

MINUTE REFERENCE B.1327

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

SIGNATURE REQUIRED

Section 3 – External Auditor Report and Certificate 2021/22

In respect of HUNDRED FOOT WASHES INTERNAL DRAINAGE BOARD – DB0037

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 draw 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 11/09/2022

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

b) The Board considered and approved the Audit Report of the Internal Auditor for the year ended on the 31st March 2022, viz;

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

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.

<u>General points</u>

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 strong suggest that all boards agree to this proposal.

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 slamp 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 withing 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,

Whitings LLP

Whitings LLP

B.1357 Appointment of Internal Auditor

Miss McShane reported that following the conclusion of tendering, Whitings LLP have been appointed as internal auditor for a five-year period commencing 1st April 2023 (financial years 2023/24 to 2027/28), viz;

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

Whitings Chartered Accountants LLP

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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 or 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 Whitings 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 firms 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
Curf 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
Ransonmoor District Drainage Commissioners
Sawtry Internal Drainage Board
Sutton and Mepal Internal Drainage Board
Swavesey Internal Drainage Board
Upwell Internal Drainage Board
Waldersey Internal Drainage Board
Warboys, Somersham and Pidley Internal Drainage Board

RESOLVED

The Board approved the appointment of Whitings LLP as Internal Auditor.

B.1358 Defra IDB1 Returns

Miss McShane referred to the completed IDB1 form for 2021/2022 which the Board noted and approved, viz;

Internal Drainage Boards in England

Department for Environment Food & Rural Affairs

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 £.

HUNDRED FOOT WASHES 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. KINGS LYNN & WEST NORFOLK DISTRICT COUNCIL	151
2. EAST CAMBRIDGESHIRE DISTRICT COUNCIL	9
3.	
4.	
5.	
6.	
7.	
8.	
Total	**160**

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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		25,080
2. Special Levies		155
3. Higher Land Water Contributions from the Environment Agency		0
4. Contributions received from developers/other beneficiaries		0
5. Government Grants (includes capital grants from EA and levy contributions)		0
6. PSCAs from EA and other RMAs		0
7. Loans		0
8. Rechargeable Works		0
9. Interest and Investment Income		2
10. Rents and Acknowledgements		0
11. Other Income		0
Total income		**25,237**
EXPENDITURE		
12. New Works and Improvement Works		0
13. Total precept to the Environment Agency		1,326
14. Watercourse maintenance		13,585
15. Pumping Stations, Sluices and Water level control structures		0
16. Administration		6,482
17. PSCAs		0
18. Rechargeable Works		0
19. Finance Charges		0
20. SSSIs		0
21. IDB Biodiversity and conservation (other than item 20 expenditure)		786
22. Other Expenditure		192
Total expenditure		**22,371**

EXCEPTIONAL ITEMS		
23. Profits/(losses) arising from the disposal of fixed assets		0
Net Operating Surplus/(Deficit) for the year		**2,866**
24. Developers Funds income not applied in year		0
25. Grant income not applied in year		1,885

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?)............................ 2022

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

When was biodiversity last discussed at a Board meeting (date)?............................ 12/04/2022

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?

20.4

How many pumping stations does the Board operate?

0

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

0

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?	12
Seats available to appointed members under the Land Drainage Act 1991.	0
Number of elected members on the board at year end.	11
Number of appointed members on the board at year end.	0
Mean average number of elected members in attendance at each board meeting over the last financial year.	7
Mean average number of appointed members in attendance at each board meeting over the last financial year.	0

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?

0.13%

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

HUNDRED FOOT WASHES INTERNAL DRAINAGE BOARD

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

Signature	S J Ablett
Date	12/04/2022
Name in BLOCK LETTERS	MISS SAMANTHA ABLETT
Designation	ASSISTANT TREASURER
Email address	sam.ablett@middlelevel.gov.uk

B.1359 Budgeting

Miss McShane referred to the budget comparison of the forecast out-turn and the actual out-turn for the financial year ending 31st March 2023, viz;

HUNDRED FOOT WASHES INTERNAL DRAINAGE BOARD
BUDGET MONITORING 2022/2023

	Budget 2022/2023 £	Actual to 31/12/2022 £	Forecast to 31/03/2023 £	Remarks
1 Insurances	275	281	275	
2 Drainworks (Including Environmental measures), repairs and renewals, Washes Superintendents' fees etc	16,750	12,970	16,750	
3 Administration charge, Health and Safety contract, Audit fee, printing, stationery, advertising, Association of Drainage Authorities subscriptions etc	6,675	2,479	6,700	
4 Environment Agency - Precept	1,353	1,353	1,353	
5 Improvement works: Inlet structures	1,000	750	1,000	
	26,053	17,832	26,078	
LESS Government grant, Deposit Accounts interest etc	13	2	13	
	26,040	17,829	26,065	
Rates raised 2022/2023	25.23 p	£26,040		

Page no.

B.1360 Review of Internal Controls

The Board considered and expressed satisfaction with the current system of Internal Controls.

B.1361 Risk Management Assessment

The Board considered and expressed satisfaction with their current Risk Management Policy.

B.1362 Transparency Code for Smaller Authorities

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

B.1363 Exercise of Public Rights

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

B.1364 Annual Governance Statement – 2022/2023

The Board considered and approved the Annual Governance Statement for the year ended on the 31st March 2023, viz;

Section 1 – Annual Governance Statement 2022/23

We acknowledge as the members of:

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

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

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

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

RESOLVED

That the Chairman be authorised to sign the Annual Governance Statement, on behalf of the Board, for the financial year ending 31st March 2023.

B.1365 Payments

The Board considered and approved payments amounting to £22,122.08, viz;

HUNDRED FOOT WASHES INTERNAL DRAINAGE BOARD

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

Middle Level Commissioners - Inspection and repairs to slackers	819.40
Middle Level Commissioners - Fees - (Planning and development applications)	18.30
Environment Agency - Precept	676.29
Fen Group - Drainworks	1,124.40
Water Resources East - Contribution to operating costs for 2021-2022 and 2022-2023	300.00
Association of Drainage Authorities - Annual Subscription 2022	685.20
Fen Group - Drainworks	2,543.40
Fen Group - Drainworks	825.60
Fen Group - WWT side clearance of slackers	608.40
Fen Group - Drainworks	1,806.00
Fen Group - Drainworks	3,276.60
Middle Level Commissioners - Renewal of insurances	280.64
PKF Littlejohns LLP - Audit fee (2021-2022 accounts)	240.00
Fen Group - Drainworks	1,599.60
Middle Level Commissioners - Fees - (Planning and development applications)	18.30
Middle Level Commissioners - Internal audit fees (Whiting & Partners, 2021-2022 accounts)	558.00
Middle Level Commissioners - Administration charge, postages and telephone charges	2,196.67
Middle Level Commissioners - Contribution (Environmental Officer)	270.00
RSPB Sales Ltd - Clearance of 14 slackers, 2022	336.00
Environment Agency - Precept	676.28
Fen Group - Drainworks	4,220.40
Middle Level Commissioners - Fees - (Planning and development applications)	18.30
Association of Drainage Authorities (River Great Ouse branch) - Subscription 2022-2023	6.00
Middle Level Commissioners - Fees - (Planning and development applications)	18.30
	23,122.08

(NB - Amounts shown included Value Added Tax)

(NB) – The Vice Chairman declared an interest in the payments made to him.

(NB) – Mr Harrington declared an interest in the payment made to him.

B.1366 Annual Accounts of the Board – 2022/2023

The Board considered and approved the Annual Accounts and bank reconciliation for the year ended on the 31st March 2023 as required in the Audit Regulations, viz;

HUNDRED FOOT WASHES 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		31,887.56
	Precept		1,352.57	2023			
	Insurances	280.64		Mar-31	Rate income & Special levies	26,039.92	
	Repairs, renewals & drainworks	15,454.00			Interest on Deposit Accounts	0.53	26,040.45
	Administration charge, Audit fee, printing, stationery, advertising etc	6,547.77	22,282.41				
	Improvement works	0.00					
	Future Replacement Works	1,000.00	1,000.00				
	Balance carried forward		33,293.03				
			57,928.01				57,928.01

BALANCE SHEET

Revenue Section

Liabilities		Assets	
General Fund	33,293.03	Ratepayers' Account - Arrears	104.16
Future Works Fund	3,001.37	Value added Tax - Refunds due	630.79
Sundry Creditors	6,433.50	Sundry Debtors	225.00
Grant overdrawn	1,885.14	Balance in hand - Treasurer's Account	43,653.09
	44,613.04		44,613.04

Hundred Foot Washes Internal Drainage Board

Summary of Bank Reconciliations as at 31st March 2023

Treasurers Account 2022/2023

1st April 2022			31st March 2023		
Balance brought forward		36,486.76	Payments made during the year	23,122.08	
			Transfers	0.00	
31st March 2023					23,122.08
Receipts during the year					
Clerk's collection account	30,287.85				
Interest on deposit accounts	0.00	30,287.85	Balance carried forward		43,652.53
		66,774.61			**66,774.61**

National Savings - Treasurers Account 2021/2022

1st April 2022		31st March 2023	
Balance brought forward	598.48	Payments made during the year	0.00
31st March 2023			
Interest on deposit accounts	0.56	Balance carried forward	599.04
	599.04		**599.04**

Barclays Bank PLc

Clients Premium Account

Balance per Statement as at 31st March 2023	43,054.05
Less unpresented cheques	0.00
O/S lodgement	0.00
Balance per Trial Balance	**43,054.05**

Cash balances as at 31st March 2023

Barclays Bank PLc

Clients Premium Account **43,054.05**

National Savings

Investment Account per passbook **599.04**

Total reconciled cash balances per accounts **43,653.09**

Section 2 – Accounting Statements 2022/23 for

HUNDRED FOOT WASHES INTERNAL DRAINAGE BOARD

	Year ending		Notes and guidance
	31 March 2022 £	31 March 2023 £	*Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.*
1. Balances brought forward	31,023	33,889	*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	25,235	26,040	*Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.*
3. (+) Total other receipts	2	0	*Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.*
4. (-) Staff costs	0	0	*Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.*
5. (-) Loan interest/capital repayments	0	0	*Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).*
6. (-) All other payments	22,371	23,635	*Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).*
7. (=) Balances carried forward	33,889	36,294	*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	36,487	43,653	*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	0	0	*The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.*
10. Total borrowings	0	0	*The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).*

For Local Councils Only	Yes	No	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 5th APRIL 2023

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

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED

Hundred Foot Washes

Financial year ended 31st March 2023

Reconciliation between statement of accounts and Annual Return

					Per Annual Return
Line 1	**Balances brought forward**				
	General Fund		31,887.56		
	Future Works Fund		2,001.34		
				33,888.90	**33,889**
Line 2	**Rates and Special Levies**				
	Agricultural rates		25,879.92		
	Special Levies		160.00		
	Penalty		0.00		
	Costs		0.00		
	Write-off		0.00		
				26,039.92	**26,040**
Line 3	**Total other receipts**				
	Interest	General fund	0.53		
		Future works	0.03		
	Consent applications		0.00		
	Wayleave		0.00		
				0.56	**0**
Line 4	**Staff costs**				
	Wages/salaries		0.00		
	National insurance contributions		0.00		
	Pension costs		0.00		
	Travelling expenses		0.00		
				0.00	**0**
Line 5	**Loan repayments**				
	PWLB - Principal		0.00		
	PWLB - Interest		0.00		
				0.00	**0**
Line 6	**All other payments**				
	Precept		1,352.57		
	Rates, insurances, telephones		280.64		
	Drainworks		15,454.00		
	Improvement works		0.00		
	Administration		6,547.77		
				23,634.98	**23,635**
Line 7	**Balances carried forward**				
	General Fund		33,293.03		
	Future Works Fund		3,001.37		
				36,294.40	**36,294**

Reconciliation

Line 1 + Line 2 + Line 3 - Line 4 - Line 5 - Line 6 — 36,294.40

Balances carried forward

Per Annual return — **0.00**

RESOLVED

> That the Chairman be authorised to sign the Annual Return, on behalf of the Board, for the financial year ending 31st March 2023.

B.1367 Expenditure estimates and special levy and drainage rate requirements 2023/2024

The Board considered estimates of expenditure and proposals for special levy and drainage rates in respect of the financial year 2023/2024 and were informed by Miss McShane 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 99.39% and 0.61%, viz;

HUNDRED FOOT WASHES INTERNAL DRAINAGE BOARD
BUDGET 2023/2024

		Budget 2022/2023 £	Budget 2022/2023 £	Budget 2023/2024 £
1	Insurances	275	281	400
2	Drainworks (including Environmental measures), repairs and renewals, Washes Superintendents' fees etc	16,750	15,454	18,950
3	Administration charge, Health and Safety contract, Audit fee, printing, stationery, advertising, Association of Drainage Authorities subscriptions etc	6,675	6,548	6,900
4	Environment Agency - Precept	1,353	1,353	1,393
5	Improvement works: Inlet structures	1,000 C	1,000 C	1,000 C
		26,053	24,635	28,643
	LESS Government grant, Deposit Accounts interest etc	13	1	2
		26,040	24,634	28,641

Rates raised 2022/2023 25.23 p £26,040

Remarks

A -	Slubbing - 283 hrs	12,830
	Silt spreading	0
	Superintendents fees	1,506
	Cleaning culverts	787
	Fees and miscellaneous	331
		15,454
B -	Slubbing - 290 hrs @ 45.00	13,050
	Spreading	3,000
	Superintendents fees	1,620
	Cleaning culverts	340
	Fees and miscellaneous	940
		18,950
C -	Provision for Future Works	

Hundred Foot Washes Internal Drainage Board

Rate and levy requirements

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 is:-

a) Proportion to be borne by the Agricultural Sector – 99.39%
b) Proportion to be borne by Special levies issued to:-

Borough Council of Kings Lynn and West Norfolk –	0.57%	
East Cambridgeshire District Council -	0.04%	
		0.61%

The product of a rate of 1p in the £ on Agricultural land and buildings is £1,026.

In 2023/2024 a rate of 1p together with corresponding Special levies would raise £1,032.

Revenue cash in balance on 31st March 2023 - £32,293.

The estimated net expenditure in 2023/2024 is £28,641 and is equivalent to:-

a) a rate in the £ on Agricultural land and buildings of 27.75p

b) a Special levy on the Borough Council of Kings Lynn and West Norfolk of £166 and

c) a Special levy on East Cambridgeshire District Council of £10

In 2022/2023 a rate of 25.23p in the £ was raised together with Special levies of £151 on the Borough Council of Kings Lynn and West Norfolk and £9 on East Cambridgeshire District Council.

The Board should give consideration to the future level of balances required when setting the rate for 2023/2024.

P BURROWS

Clerk to the Board

April 2023

RESOLVED

i) That the estimates be approved.

ii) That a total sum of £28,641 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 £28,465 and £176 respectively.

iv) a) That a rate of 27.75p in the £ be laid and assessed on Agricultural hereditaments in the District.

v) a) That a Special levy of £166 be made and issued to the Borough Council for Kings Lynn and West Norfolk for the purpose of meeting such expenditure.

b) That a Special levy of £10 be made and issued to East 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.1368 Date of next Meeting

RESOLVED

That the next Meeting of the Board be held on Tuesday 9th April 2024 at 2pm at MLC offices.

[Miss McShane reported that as this date is close to the Easter Break an email to be sent to all members of the Board 1month before the date of the meeting]

………………………………..
Chairman

………………..
Date