SUTTON AND MEPAL INTERNAL DRAINAGE BOARD

At a Meeting of the Sutton and Mepal Internal Drainage Board
held at Chatteris Cricket Club on Thursday 25th May 2023

PRESENT

M R R Latta Esq (Chairman)
C P K Lee Esq (Vice-Chairman)
A Allan Esq
P W Allpress Esq
R J Angood Esq
T Edgley Esq
M Jackson Esq – meeting only.
R H Smith Esq
J Sole Esq
P E Sole Esq

Ms Lorna McShane (Assistant Clerk to the Board) & Paul Burrows (Clerk to the Board) were in attendance.

Apologies for absence

Apologies were received from Cllr S Criswell, M Heading Esq, E Veal Esq and W Veal Esq.

B.2316 Inspection of the District

i) Water Control Structures.
The Board inspected the water control structures adjacent to Alen Partners Farm. The control structure was now working well since the installation of the sluice. The overspill of Alen Partner's farm gives control and holds the water level.

ii) Kings Farm Inlet.
The Board inspected the dam that had been installed just downstream of King Farm inlet, this controls the water level and steps the level. The structure cost £3,000 and the District Officer was able to install it. It can be moved/transferred to another drain if needed.

iii) Weed Boat.
The weed boat needs to be painted and maintained to prevent rusting. The boat is used about twice a year. It was purchased in 1995 and has been painted every year to maintain its condition.

iv) Tractor & Flail mower.
It was noted that the tractor is 2019 and flail mower is 2016 and were running well.

v) Pumping Station.
As part of the general clean up for Health & Safety purposes, the empty barrels had been removed. All the recommendations in the Cope Safety Management Report had been completed.

vi) Back up Diesel Pump.
This pump was use during the day to reduce cost and the electric pump was used overnight. The Board noted that the diesel pump would not hold up to long term use in this way.

vii) Health & Safety.
All obsolete paint cans have been removed as they were a fire hazard. Signage about First Aid and Asbestos had been erected. New signage had also been erected on the weedscreen. It was noted that the woodwork in the pumping station and the fencing had been painted to preserve the wood.

viii) 160W Atlas Digger.
The Chairman identified the issues with the digger. The LCD dash needs to be replaced; and the tyres need replacing. There was general wear on the pins and it uses a lot of oil. Replacement of the digger had been considered. The District Officer's preference would be for another Atlas – it has a wide carriage, a better reach and is more stable.

B.2317 Declarations of Interest

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

The Chairman declared an interest (as a Member of the Middle Level Board) in any matters relating to the Middle Level Commissioners.

The Chairman declared an interest in Planning application MLC ref: 375.

Mr P Sole declared an interest in planning applications (MLC Ref No. 354) received for A Sole & Son and Mr P Sole.

The Chairman and Vice Chairman declared a financial interest in item – Expenses allowances.

B.2318 Confirmation of Minutes

RESOLVED

That the Minutes of the Meeting of the Board held on the 12th January 2023 are recorded correctly and that they be confirmed and signed with the exception of an amendment to B.2306, Sofi Lloyd started work in October 2022.

B.2319 Bank Mandate and National Savings & Investments

The Clerk reported that it is necessary to update the signatories after April 2023, to remove the previous clerk and include himself. The Board approved that the changes be made.

RESOLVED

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

ii) That Mr P Burrows, as Clerk to the Board and Mr M Latta, as Chairman, be the authorised signatories of the National Savings Investment Account and that the account of Sutton & Mepal Internal Drainage Board with National Savings and Investments be changed accordingly.

B.2320 Member Training Update

Miss McShane reported on the training undertaken by members in the past year, and that further topics for training would be provided by ADA for training during the forthcoming year. The Good Governance Guide, which had been produced by ADA in 2018, was to be revised and updated by Lincolnshire Law Firm – Wilkin Chapman with input from ADA members.

B.2321 Potential Amalgamation Discussions – Sutton and Mepal IDB, Manea and Welney DDC and Upwell IDB

Further to minute B.2301, Miss McShane reported that this was a standing item on the agenda for members consideration.
The Chairman reported that there was nothing to report on this item, but the matter would be subject to further consideration in the future as circumstances changed for the Board.

B.2322 Ouse Washes Update

Further to minute B.2302, the Clerk referred to the Newsletter from the Environment Agency dated January & March 2023, viz;

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.

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.2323 Low Level Restoration at Block Fen Account (Redland Aggregates) Limited

Further to minute B.2272, Miss McShane reported that there was no further update on this item from the Planning Engineer and that further information would be reported to the Board at a future date.

B.2324 Meter Readings – Lafarge and Tarmac

Further to minute B.2303, Miss McShane reported that a meeting had been arranged with the current site owners, which had also been attended by the Board's District Officer, and meter readings had been provided for billing of the cost of dealing with the discharge of water.

B.2325 Clerk's Report

The Clerk advised:-

i) Annual Flood & Water Conference 2023

Invitation to ADA Flood & Water Conference 2023
Tuesday 21 November 2023 | 11:00 – 17:00 | One Great George Street, London, SW1P 3AA

ADA is delighted to invite you to join them for the ADA Flood & Water Conference on Tuesday 21 November 2023, as the conference returns to the magnificent venue of One Great George Street, Westminster, London. ADA will bring together a leading line-up of prominent political, policy, and technical speakers from across the United Kingdom to discuss key policy topics of the moment during the main conference session.

Following feedback from members, the format of this year's Conference has been developed to:
• maximise the time available for networking between delegates and suppliers to the sector,
• invite a greater variety of guest speakers, and
• provide more convenient timing for those travelling to and from London.

The Conference will open at 11.00 for networking with delegates and an expanded Exhibition of ADA's Associate Members in the Great Hall. A buffet lunch will be served from 12.00 before the conference presentations commence at 13.20 in the Thomas Telford Theatre. The Conference will close at 17.00.
Discussion forum
A discussion forum will form part of the day where delegates will be able to pose topical questions to the speakers/panellists via the conference chair. ADA wish to receive delegates questions in advance, which can be submitted as part of the ticket booking process on Eventbrite. Their aim is to consolidating key subjects for discussion and questioning and to maximise the value of this session.

Book your place
ADA has launched bookings for this year's conference early to give everyone plenty of advance notice of the revised date of Tuesday 21 November 2023 to make travel arrangements. They invite you to secure your place now via Eventbrite, via the link below. Tickets are non-refundable but can be transferred.

[ADA Flood & Water Conference 2023 Tickets, Tue 21 Nov 2023 at 11:00 | Eventbrite]

ii) 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.

iii) Changes to Electricity Supply Contracts

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

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

A report was presented to the Middle Level Commissioners at their Board meeting on 3rd November 2022 and due to the ongoing poor performance of Anglia Farmers, together with the positive feedback given by Jean Heading of the Ely Group, the Commissioners' resolved to consider moving to alternative arrangements. The

Executive Committee were delegated the final decision and having considered a report on the options and subsequently confirmed their agreement that a move would be appropriate in the circumstances.

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

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

The Clerk advised that the Middle Level Commissioners and its administered Boards have entered into a fixed rate energy supply with Corona Energy for an 18-month period from1st April 2023.

v) Insurance

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

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

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

Key factors and changes are highlighted below:

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

above will apply.

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

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

vi) Delegation of signatory on consents

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.

vii) Service Delivery Frameworks

The Board were asked to resolve that the Clerk, on their behalf, be authorised to enter into user and/or access agreements for public sector delivery frameworks (For example, Environment Agency Delivery Frameworks and SCAPE). This will open up access to the fees, terms and conditions of these Frameworks so our Consulting Engineers can compare and choose the most suitable procurement route for delivery of the Boards future needs. This does not tie the Board to using any Framework they then have a user/access agreement with, and Frameworks are not the only procurement route for delivery that will be considered. Having this resolution from all the Boards we administer is key if we are to package work across Boards to exploit economies of scale and become more efficient and effective in the delivery of services.

viii) Local Government Support - Special Levies

Thanks to lobbying by the Association of Drainage Authorities and Local Authorities, the Department of Levelling Up, Housing & Communities announced an additional financial support package totalling £3m for 2023/24 to support the 15 Local Authorities most impacted by increases in special levies from Internal Drainage Boards driven by unprecedented increases in energy costs. We provided ADA with information to support this case and Fenland District Council have secured £177,281 and King's Lynn & West Norfolk Borough Council £205,451. The Ministerial Statement is available here. Disappointingly it is explicit that this is a one-off exceptional payment and clear that the government will not provide additional grant to Local Authorities to cover special levies on an ongoing basis.

RESOLVED

The Chairman stated he had not been in agreement with the terms of the new contract and would look at other alternatives when the contract was to be renewed including acquiring a generator.

B.2326 Consulting Engineers' Report

The Board considered the reports of the Consulting Engineers, viz;

Sutton & Mepal IDB

Consulting Engineers' Supplementary Report - April 2023

Improving Capital Delivery

Introduction

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

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

Resources

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

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

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

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

IDB Projects

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

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

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

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

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

MLC Bank Raising Scheme

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

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

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

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

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

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

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

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

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

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

Consulting Engineer

5 April 2023

RESOLVED

i) Pump 1 – A new pump has been delivered and is awaiting fitting in July.

ii) Pump 2 – The insultation resistance had fallen over the summer and was causing concern. This may indicate water ingress. It was agreed to use the pump until it fails as an overhaul would be expensive. The Chairman was given delegated authority to buy either a new pump or repair when the pump failed.

iii) The Ouse Washes Counter Drain Water Resources – it was noted that a final proposal for operation of the Old Bedford sluice for the 2023 irrigation season had been received for the Environment agency.

iv) The Planning Applications received and dealt with since the last meeting were noted.

v) The Supplementary report was noted.

NB Mr P Sole declared an interest in planning applications (MLC Ref No. 354) received for A Sole & Son and Mr P Sole.

B.2327 Capital Improvement Programme

Members considered and approved the Board’s future Capital Improvement Programme, viz;

Sutton & Mepal Internal Drainage Board

Capital Improvement Programme (2023/2024)

		PREVIOUS YEARS	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	FUTURE YEARS	ALL YEARS
		Pre Yr 0	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Post Year 10	Total Expenditure
Mepal p/s	Pumping station replacement	0	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1,707.0	0.0	0.0	1707.0
	Pumping station pumping and control equipment replacement	36.5	0	40.0	10.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	86.5
	Pumping station automatic weedscreen cleaning equipmet	0	0	0.0	0.0	0.0	5.0	0.0	0.0	0.0	0.0	0.0	0.0	5.0
	Pumping station Control building refurbishment/replacement	0	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	5.0	5.0
	Pumping station compound/surrounds improvements	0	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Plant & Vehicles	Toyota Hilux Pick up	0.0	0	0.0	0.0	15.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	15.0
	Case Tractor	0	0	0.0	0.0	0.0	0.0	0.0	0.0	100.0	0.0	0.0	0.0	100.0
	Spearhead Twiga flail mower	0.0	0	0.0	0.0	0.0	35.0	0.0	0.0	0.0	0.0	0.0	0.0	35.0
	Conver Weedcutting Boat C480F	0	0	0.0	50.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	50.0
	Atlas 140w wheeled excavator	0	130	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	130.0
	Piling hammer	0	0	0.0	0.0	0.0	10.0	0.0	0.0	0.0	0.0	0.0	0.0	10.0
Drainage Channels	Cranbrook inprovement scheme	0	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		36.5	**130**	**40**	**60**	**15**	**50**	**0**	**0**	**100**	**1,707**	**0**	**5**	**2,144**

Identified on PAFS 2020 submission

Plant & Vehicles.
Replacement strategy
Last reviewed June 2022 - approved
Next review May 2023

Approved at Meeting June 2022 - State Aided Schemes
Include improvements to drain and culverts together with replacement control panel.

Excavator replacement provisional - to be discussed at meeting - *(not included in budget propsal - funded from asset fund)*

Asset	Purchased	Replacemen	Est. cost
Toyota Hilux Pick up	2015/2016	10 years	15
Case Tractor	2019/20	10 years	100
Spearhead Twiga flail mower	2016/2017	10 years	32
Conver Weedcutting Boat C480F		9 Years	50
Atlas 140w wheeled excavator	2011/12	10 years	130
Piling hammer (new purchase)	2016/2017	10 years	10

B.2328 District Officer's Report

The Board considered and noted the report of the District Officer, viz;

SUTTON AND MEPAL INTERNAL DRAINAGE BOARD

RUSTON ENGINE AND NO 2 PUMP 17 RUNNING HOURS PUMPING.

AUXILLARY ENGINES BOTH IN WORKING ORDER BOTH HAVE OIL AND DIESEL LEAKS.

ELECTRIC PUMPS FROM 20/5/22 TO 18/5/23.

	RUNNING HOURS 8/5/21-19/5/22	RUNNING HOURS 20/5/22-18/5/23	TOTAL RUNNING
NO.1	800	632	29714
NO.2	846	1016	29774
NO.3	741	633	29719

WEED CLEANER 1605 HOURS.

10" PUMP 3103 HOURS. RUNNING HOURS 54 FROM 20/5/22-18/5/23.

RAINFALL MAY 8TH 2021 TO MAY 19TH 2022 = 544 mm.

RAINFALL MAY 20TH 2022 TO MAY 18TH 2023 = 494 mm.

TRACTOR & FLAIL MOWER GOOD WORKING ORDER. HOURS 1264.

2011. ATLAS 140W. HOURS 7201. WILL NEED NEW LCD DISPLAY ON DASH.

QUICK HITCH JAW AND PINS WORN. WILL SOON NEED NEW TYRES.

2015. TOYOTA TRUCK IN GOOD WORKING ORDER. AE65 NMM.

1995. WEED CUTTING BOAT HAS BEEN REPAIRED AND PAINTED.

D. STIMSON

(DISTRICT OFFICER)

B.2329 Environment Officer's Report

The Board considered and approved the Environment Officer's report for the Board dated May 2023, viz;

MIDDLE LEVEL
COMMISSIONERS

Telephone: 01354 602965
07977 068864
Email: sofi.lloyd@middlelevel.gov.uk
Website: www.middlelevel.gov.uk

MIDDLE LEVEL OFFICES
85 WHITTLESEY ROAD
MARCH
CAMBRIDGESHIRE
PE15 0AH

Sofi Lloyd
Environment Officer

Sutton & Mepal Internal Drainage Board

Environmental Update – May 2023

1. Bank Raising Project

You will have been made aware of the Bank Raising Project and the work that is planned on the MLC channels and banks within the district. The ecological considerations of the project are being dealt with separately, outside of this report, along with the project update. However, should you have any questions about the projects' ecological considerations then do contact me directly and I will be happy to help.

2. Bank Reprofiling

The environmental surveys and Environmental Impact Assessment (EIA) has been completed for the crooked drain reprofiling works. I am not expecting any challenge to the conclusions or approaches so hopefully it will be possible to commence works in early June, ensuring that the recommended approaches are followed in the Environmental screening document.

3. Consents

I have been asked to review a few consent applications for discharges into IDB watercourses and the expect another to be submitted soon relating to the repositioning of an access track. Most of the applications relate to drains which are, or are connected to, County Wildlife Site drains so careful consideration needs to made of the potential impacts of the proposed works and any mitigations needed. Therefore I have asked applicants for further information to ensure that the proposals will not impact on the condition of the drains and await further information.

4. Biodiversity Action Plan Review

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

5. Work Package Ecological Screening Document

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

Only the first page needs completing by the IDB (not a lot of info needed) and the rest by me. I undertake the assessment as far as possible, and then return the second part of the document to the IDB, setting out what surveys etc. will be needed, if any. I may be able to undertake some of the practical surveys but in some cases, an ecological consultant with a specialist licence may be needed. In some cases, there may not be a need for any surveys and the recommendations will be that the work can proceed with some 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 in advance of the proposed works. The form is available by emailing sofi.lloyd@middlelevel.gov.uk and is also available from the MLC website.

6. Protected Species

a) Water Vole

A watervole survey was undertaken earlier this year at Salters Lode and along old Pophams Eau. No water vole have been found on the southern bank at Salters Lode, most probably due, in the main, to the bank erosion. The stretch has now been reseeded and pre-planted coir roll been installed which should improve conditions for a wide range of species, including water vole. Water vole were found to be present in good numbers further along Pophams Eau so current maintenance regimes are evidently supportive of them.

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) Reptiles

Just a reminder that reptiles, particularly grass snakes will be found basking on south facing slopes or in direct sun on reeds slopes this time of year. Operations should aim to move as slowly as possible to allow them time to move away from the works area and to allow operatives a better chance of spotting them. Cutting blades should be set as high as possible to minimise the risk of blade strikes. Clear egress routes should be maintained to allow them to move into a safe area and out of harm’s way. Please report sightings of any reptiles, all information is welcome so we can better understand population status and trends.

d) 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 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

i. Avian Flu

Avian Flu is now thankfully less of a risk now that temperatures are increasing and there are less avian arrivals from overseas. However, 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.

7. 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) 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.

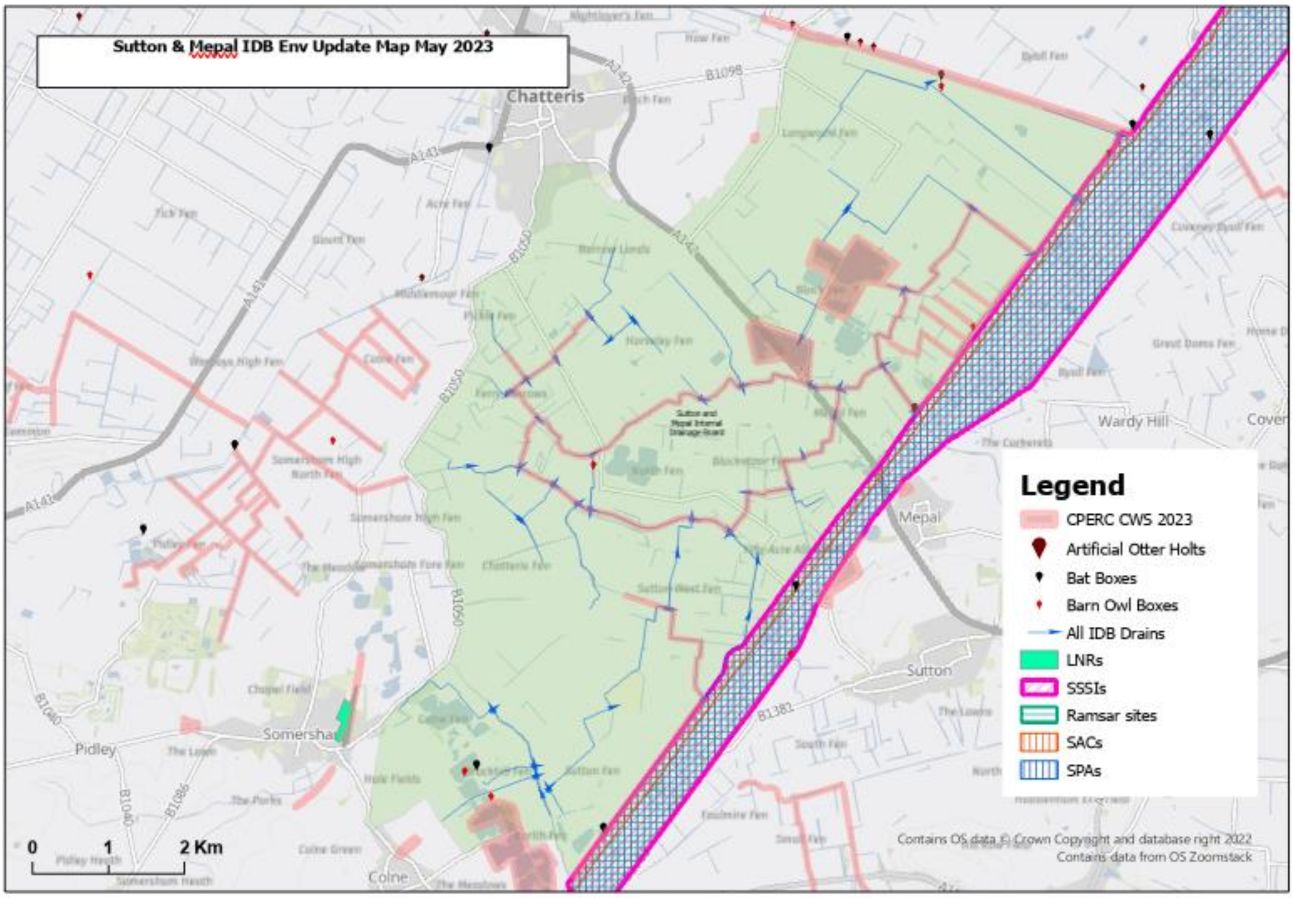
American Signal Crayfish
Claws white or turquoise patch at junction between fixed and moveable finger. Underside of claws are red.

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

8. Paludiculture

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

Sphagnum moss yourself commercially, then please do get in touch.



B.2330 State-aided Schemes

The Board members noted that any State-aided Scheme which might come forward, would be linked to future catchment changes and the possible replacement/reconfiguration of the Board's pumping station.

B.2331 District Labour

a) Miss McShane reported that the District Officer had received overtime payments during the financial year 2022/2023.

b) The Board gave consideration to the District Officer's salary for 2023/2024.

RESOLVED

i) The Overtime payments are noted and approved.
ii) The District Officers salary be increased by 3% for the year 2023/2024.

B.2332 Expenses Allowances

The Board gave consideration to the appropriate reimbursement of proper out-of-pocket expenses incurred by the Chairman and Vice Chairman on the Board's behalf.

RESOLVED

> It was agreed that the reimbursement of out-of-pocket expenses be paid at the agreed current rate.

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

B.2333 Charges for hire of plant when engaged on private work

The Board considered whether any revisions were necessary in their charges for hiring of plant for private work (last reviewed in June 2022).
Previous charges

i) Atlas 140W Excavator

- £45 per hour in the District (inclusive of operator's wages).
- £50 per hour outside the District

ii) Flail mower

- £45 per hour (inclusive of operator's wages)
- £50 per hour for work carried out for the Environment Agency

iii) Weed boat

£45 per hour (inclusive of operator's wages) plus the addition of travel time by the District Officer

iv) Piling Hammer

£45 per hour (inclusive of operator's wages)

The Board noted that travelling time was to be charged in addition to working time.

RESOLVED

> That the charge rate for hire of plant remain at the current rate.

NB. The Chairman declared an interest in this item as a party that hired in the Board's plant.

B.2334 Environment Agency – Precepts

The Clerk 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.

The precept for 2022/2023 was £115,366.

B.2335 Health and Safety

Further to minute B.2309, the Chairman referred to the Cope Safety Management visit on the 17th January 2023 and the report received, viz;

Cope
SAFETY MANAGEMENT

Site Safety Inspection Record

Sutton and Mepal IDB SSI 170123

Complete

Score	0%	Flagged items	0	Actions	0

Name of organisation:	Sutton and Mepal IDB
Date of site visit	17.01.2023 12:00 GMT
Address of inspected premises	Mepal Pumping Station Engine Bank Mepal CB6 2AX
Name of Advisor	Simon Cross
Time of arrival at site:	17.01.2023 11:50 GMT
Audit Name	Sutton and Mepal IDB SSI 170123

Audit	
An opening meeting was held with	
Mathew Latta, Christopher Lee and David Stimpson (Pump Operator)	
Have there been any accidents since our last visit?	No
Have there been any new starters since our last visit?	No

1

Introduction. During the visit, observations from previous visits were discussed to determine any progress or improvements, it was pleasing to note that significant improvements have been made to the health and safety standards. It was confirmed that the Board had received copies of the relevant risk assessments and safe systems of work documented and provided through Middle Level Commissioners (MLC) and these had been communicated to relevant persons.

2

Statutory and advisory inspections:

* Lifting equipment- It was reported that the overhead crane and accessories in use as well as automatic weedscreen equipment are inspected 6 monthly or annually as required by MLC subcontractors.

* Pressure systems - used to prime the pump and also inflate vehicle tyres. Reported that equipment is inspected by MLC subcontractors as required.

* Electrical. Pleasing to see that portable appliance testing (PAT) has been undertaken in Jan 2023, as indicated by labels on equipment. Fixed electrical machinery inspection undertaken within pump house as indicated by labels stating 2019.

* Fire Safety. Fire extinguishers provided in both pumping station buildings, inspected annually by Fenland Fire Services, last undertaken Jun 22. This could be supplemented with regular in house checks of the equipment.

* First Aid. A new first aid kit has been provided in the main building and is checked periodically.

3

Asbestos - due to the age of the building and some equipment (1800s onwards), it was possible some of the fabric of the structure or components could contain asbestos, indeed some warning signage was already in place. It was reported that an assessment or survey had been undertaken since the previous visit, although the report was not seen. It is understood that some asbestos containing materials (ACM) had been identified and remedial actions recommended to manage. This is reportedly being undertaken to manage the ACM in situ and identify with warning signs, ensuring those possibly at risk in the future are informed.

4

Access pathways. - a previous observation and recommendation was to provide a non-slip surface on the concrete steps leading from the pump house to the weed screen area, it was pleasing to note that this had been completed, albeit other options may still be implemented such as the provision of a suitable handrail, this is supported.

5

Work at height. It was reported that the planned work at height training for DS had still not been completed, it is recommended that this is completed when practical. For your information, Cope Safety Management provide online training courses which may be of use - please see https://www.jwcope.co.uk/online-training/

6

Workshop. Minor maintenance work is undertaken within the workshop, as well as storage for the tractor/flail and weed boat. Good housekeeping standards have been maintained.

7

Signage. Some warning signage such as electrical hazard and automatic machinery has been replaced since the last visit. It was observed that one of the external warning signs was missing. See photo 1 below. It is recommended that this is replaced.

Photo 1

8

9

10

11

12

13

14

15

Photographic Risk Assessment	0%

Person informed

Advisor's signature

Simon Cross
17.01.2023 18:19 GMT

Departure time	17.01.2023 12:45 GMT

Photographic Risk Assessments closed out during the visit.

SSI 250220-
Ref 6 - Non-slip fixings attached to steps.

Number of outstanding Photographic Risk Assessments	0 From 0 to 99

Appendix

Photo 1

Sutton and Mepal IDB
SUMMARY OF PHOTOGRAPHIC RISK ASSESSMENTS

No outstanding PRA's

The Chairman advised that at the visit Cope Safety Management had noted the significant improvements to Health & Safety standards and that all advisory recommendations had been completed.

The only outstanding matter was to send the new District Officer on a First Aid and Manual Handling training course.
The Chairman reported that the District Officer would also be attending a Badger training course.

B.2336 Appointment of Internal Auditor

The clerk 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

Index

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

B.2337 Review of Internal Controls

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

B.2338 Risk Management Assessment

a) The Board considered and expressed satisfaction with the current system of internal controls

b) The Board noted the insured values for the Pumping Stations, viz;

SUTTON & MEPAL IDB
INSURED VALUE OF FIXED ASSETS

PUMPING STATIONS AND BUNGALOW

		As At 1st April 2023
Fortrey Hall Pumping Station	Electric	1,495,000.00
Fortrey Hall Pumping Station	Diesel	1,725,000.00
		3,220,000.00
Mepal Pumping Station Bungalow		250,000.00
		3,470,000.00

RESOLVED

That a valuation assessment would be completed later in the year by David Bantoft, the Middle Level Electrical & Mechanical Engineer

B.2339 Exercise of Public Rights

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

B.2340 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:

SUTTON & MEPAL INTERNAL DRAINAGE BOARD

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2023, that:

	Agreed		
	Yes	*No**	*'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.2341 Payments 2022/2023

The Board considered and approved payments amounting to £320,701.54 which had been made during the financial year 2022/2023, viz;

SUTTON AND MEPAL INTERNAL DRAINAGE BOARD

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

GENERAL ACCOUNT

Lynx Fire & Security - Annual maintenance inspection of intruder alarm at the pumping station	182.89
Lynx Fire & Security - Move PSU	84.00
Middle Level Commissioners - Repairs to automatic weedscreen cleaner	530.80
Middle Level Commissioners - Administration charge, postages, telephone charges, stationery and Health and Safety contract	10,328.40
Middle Level Commissioners - Court costs - liability orders	0.50
Middle Level Commissioners - Fees (Production of Board reports, planning and development applications)	729.49
Middle Level Commissioners - Supply toeboard	114.94
BE Fuelcards - Diesel	76.55
G Fowler - Emptying of cesspit	90.00
British Telecommunications PLC - Telephone charges	49.14
EE - Mobile telephone charges	26.03
BE Fuelcards - Diesel	73.91
L R Boon & Sons Ltd - 2 rolls of hand paper and manufacture of a new dam	4,719.94
Engineering & Hire Ltd - 60mm boot flail to suit Spearhead, bolt & locking nut and collar with 14.5mm hole	459.60
Environment Agency - Precept	57,682.96
Heritage Heating & Cooling Ltd - To supply and install a heat exchanger at bungalow	3,168.00
Heritage Heating & Cooling Ltd - Supply and fit a replacement fire valve to Powrmatic heater	404.40
Wave - Water charges	53.53
British Telecommunications PLC - Telephone charges	49.14
BE Fuelcards - Diesel	64.36
EE - Mobile telephone charges	26.03
L R Boon & Sons Ltd - 4 U shackles for Spearhead	46.51
Certas Energy UK Limited - Supply of 209 litres of Rimula R3 +30 oil and 209 litres of Tellus S2 MX 46 oil	1,522.36
BE Fuelcards - Diesel	87.29
EE - Mobile telephone charges	26.03
British Telecommunications PLC - Telephone charges	49.14
Heritage Heating & Cooling Ltd - Supply one hydraulic ram	55.20
Fenland Fire Appliances - Service of fire extinguishers and renovation of dry powder extinguisher	144.00
L R Boon & Sons Ltd - 2 hydraulic oil filters, 1 tube of superglue, 1 hydraulic filter, fuel filters, 2 tubes of silicone and a 6' length of 1" clear hose	300.39
TDL Equipment Ltd - Repairs to Atlas 140W Excavator	568.20
Middle Level Commissioners - Pumping station maintenance	462.72
Middle Level Commissioners - Supply of 4,000 litres of gas oil (Account from Watson Fuel)	5,212.80
Chatteris Cricket Club - Expenses in connection with Board meeting	190.00
Anglian Compressors - Repairs to Atlas 140W Excavator	330.04
BE Fuelcards - Diesel	69.55
British Telecommunications PLC - Telephone charges	49.14
EE - Mobile telephone charges	31.38
Ernest Doe - 1,500 hour service of New Holland tractor AE19 DHK	2,208.08
BE Fuelcards - Diesel	72.11
BE Fuelcards - Diesel	82.43
L R Boon & Sons Ltd - Box of disposable gloves and 20 litres of Adblue	118.28
EE - Mobile telephone charges	26.03

British Telecommunications PLC - Telephone charges	49.14
BE Fuelcards - Diesel	107.14
Wave - Water charges	56.19
L R Boon & Sons Ltd - 20 litres of Adblue	76.16
BE Fuelcards - Diesel	76.70
N L Hydraulics - 2 hydraulic hoses	285.54
Middle Level Commissioners - Renewal of insurances	5,026.80
EE - Mobile telephone charges	28.06
British Telecommunications PLC - Telephone charges	50.26
PKF Littlejohn LLP - Audit Fees (2020-2021 accounts)	720.00
Middle Level Commissioners - Fees (Production of Board reports, planning and development applications)	1,022.38
645 Services Ltd - Supply 3,600 litres of gas oil	4,147.20
L R Boon & Sons Ltd - 75 litres of Adblue, coach bolts with lock nuts, cap head bolts with lock nuts and old bearing removed and new bearing fitted for flail	747.36
Middle Level Commissioners - Internal audit fees (Whiting & Partners 2021-2022 accounts)	1,506.00
Middle Level Commissioners - Administration charge, postages, and telephone charges	8,610.61
Middle Level Commissioners - Contribution (Environmental Officer)	672.50
BE Fuelcards - Diesel	0.13
British Telecommunications PLC - Telephone charges	49.14
EE - Mobile telephone charges	24.07
BE Fuelcards - Diesel	82.28
Environment Agency - Precept	57,682.96
TDL Equipment Ltd - Supply of oil pipe	431.93
L R Boon & Sons Ltd - 20 litres of Adblue, roll of hand paper, clulite torch and bolts with lock nuts	167.77
Middle Level Commissioners - Pumping station maintenance	462.72
Middle Level Commissioners - Pump exchange (Account from Wrights Tools)	1,248.07
Middle Level Commissioners - Road tax, service and MOT of AE65 NMM, together with road tax for Atlas 140W excavator	759.85
Wave - Water charges	52.92
EE - Mobile telephone charges	33.05
L R Boon & Sons Ltd - New stub shaft and new bearing fitted on flail, grease chuck, 20 litres of Adblue, 6 pairs of gloves and a tyre inflator with air probe	2,261.86
British Telecommunications PLC - Telephone charges	50.89
Middle Level Commissioners - Fees (Planning and development applications)	283.98
Middle Level Commissioners - Pumping station maintenance	179.57
BE Fuelcards - Diesel	0.13
BE Fuelcards - Diesel	69.83
British Telecommunications PLC - Telephone charges	50.53
EE - Mobile telephone charges	30.24
Association of Drainage Authorities (River Great Ouse branch) - Subscription 2021-2022	36.00
TDL Equipment - Repairs to Atlas 140W excavator	1,475.36
TDL Equipment - Repairs to Atlas 140W excavator	650.69
TDL Equipment - Bolt and exhaust gasket	67.33
FJS Services Ltd - Repairs to engine at pumping station	2,252.63
G Fowler - Emptying of cesspit	120.00
David Lowe Plumbing and Heating Limited - Service of boiler at bungalow	134.40
Richard Yardy (2002) Ltd. - PAT testing at pumping station and bungalow	166.24
EE - Mobile telephone charges	27.62
British Telecommunications PLC - Telephone charges	49.14
BE Fuelcards - Diesel	67.48
Middle Level Commissioners - Pumping station maintenance	462.72

L R Boon & Sons Ltd - 2 packs of cable ties, 5 litres of screen wash, an adjustable wrench and a battery	79.21
Association of Drainage Authorities - Subscription 2023	906.00
Water Resources East - Contribution to operating costs 2022-2023	150.00
Middle Level Commissioners - Supply 3,122 litres of gas oil (Account from Watsons Fuel)	3,401.74
Water Resources East - Contribution to operating costs 2021-2022	150.00
Information Commissioner - Data Protection Registration renewal	40.00
BE Fuelcards - Diesel	69.88
British Telecommunications PLC - Telephone charges	49.14
EE - Mobile telephone charges	25.48
Middle Level Commissioners - Fees (Production of Board report, work in connection with pump recharge cost calculation for reservoirs, planning and development applications)	1,867.72
Middle Level Commissioners - Supply of new pump (Account from Xylem)	42,530.03
Lynx Fire & Security - Annual maintenance inspection of intruder alarm at the pumping station	187.46
Chatteris Cricket Club - Expenses in connection with Board meeting	95.00
L R Boon & Sons Ltd - 20 litres of Adblue and 6' length of flat steel	89.55
Middle Level Commissioners - Preparation of highland water claims	286.84
Wave - Water charges	56.19
R A Latta Farms Limited - Recharge of recruitment advert and process	641.35
BE Fuelcards - Diesel	68.04
EE - Mobile telephone charges	26.22
Maxey Grounds - Professional fees in connection with the revaluation of bungalow	300.00
TDL Equipment Ltd - Repairs to Atlas 140W Excavator re valve balancing	305.89
British Telecommunications PLC - Telephone charges	59.88
Anglia Farmers - Electricity supply to pumping station	48,809.57
Anglia Farmers - Electricity metering charges	209.70
Anglia Farmers - Electricity data collection charges	146.84
District labour	35,372.03
	319,103.62
<u>LABOUR ACCOUNT</u>	
District labour	1,597.92
	320,701.54

(NB - Amounts shown include Value Added Tax)

(NB) – The Chairman declared an interest (as a Member of the Middle Level Board) in the payments made to the Middle Level Commissioners.

(NB) – The Vice Chairman declared an interest in the payments made to P J Lee & Sons.

B.2342 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;

SUTTON AND MEPAL 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		337,196.68
	Precept (EA)		115,365.92				
	Rates, insurances, telephones	5,986.67		2023			
	Repairs & Renewals	23,871.00		Mar-31	Rate income & Special levies	271,230.42	
	Fuel	54,424.14			Irrecoverable	-12.04	271,218.38
	Drainworks	3,696.58					
	District Labour	37,189.84			Interest on Deposit Accounts		2.85
	Administration charge, audit fee,				Highland Water Contributions		6,096.81
	printing, stationery, advertising etc	20,353.31	145,521.54		Development Charges		2,098.00
					Private Works		5,360.00
	Improvements:				Consent		150.00
	Pump replacement		36,481.75				1,250.86
	Plant replacement				By Asset Fund:		
	Funds raised in year		25,000.00		Pump replacement		36,481.75
	Balance carried forward		337,486.12				
			659,855.33				659,855.33

BALANCE SHEET

Capital Section

Liabilities		Assets		
		Bungalow - Pumping Station	250,000.00	
Capital Provisions	3,050,000.00	Pumping Stations	2,800,000.00	
		Plant and Vehicles etc	31,724.27	
		Stock	4,946.87	
	3,050,000.00			3,086,671.14

Revenue Section

General Fund		Ratepayers' Account - Arrears		1,776.51
- Revenue Balance	337,486.12	Value added tax - Refunds due		13,998.05
- Asset replacement	79,806.92	Advance pay for Workmen		79.75
Low Level Restoration at Block Fen		Sundry Debtors		791.25
Account (Redland Aggregates Ltd)	245,438.91	Balance in hand -		
Development Charges Account	38,063.63	Barclays - Treasurer's Account	676,973.39	
Sundry Creditors	35,747.68	National Savings-Treasurer's Account	5,671.37	
		Labour Account	581.80	683,226.56
	3,786,543.26			3,786,543.26

Sutton & Mepal Internal Drainage Board

Summary of Bank Reconciliations as at 31st March 2023

Barclays - Treasurers Account 2022/2023

1st April 2022			31st March 2023		
Balance brought forward		686,721.08	Payments made during the year	319,103.62	
31st March 2023			Returned Direct Debits	49.25	
Receipts during the year					319,152.87
Clerk's collection account	309,405.18				
Interest on deposit accounts	0.00	309,405.18	Balance carried forward		676,973.39
		996,126.26			**996,126.26**

National Savings - Treasurers Account 2021/2022

1st April 2022		31st March 2023	
Balance brought forward	5,666.10	Payments made during the year	0.00
31st March 2023			
Interest on deposit accounts	5.27	Balance carried forward	5,671.37
	5,671.37		**5,671.37**

Labour Account 2020/2021

1st April 2022		31st March 2023	
Balance brought forward	2,179.72	Payments made during the year	1,597.92
31st March 2023			
Transfer from Treasurer's Account	0.00		
Interest on deposit accounts	0.00	Balance carried forward	581.80
	2,179.72		**2,179.72**

Barclays Bank PLc

Clients Premium Account

Balance per Statement as at 31st March 2023	676,973.39
Less unpresented cheques	0.00
O/S lodgement	0.00
Balance per Trial Balance	**676,973.39**

Labour Account

Balance per Statement as at 31st March 2023	581.80
Less unpresented cheques	0.00
O/S lodgement	0.00
Balance per Trial Balance	**581.80**

Cash balances as at 31st March 2023

Barclays Bank PLc

Clients Premium Account	**676,973.39**
Clients Labour Account	**581.80**

National Savings

Investment Account per passbook	**5,671.37**
Total reconciled cash balances per accounts	**683,226.56**

Section 2 – Accounting Statements 2022/23 for

SUTTON & MEPAL 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	700,582	682,359	*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	236,745	271,218	*Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.*
3. (+) Total other receipts	15,302	12,863	*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	35,684	37,190	*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	234,586	260,179	*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	682,359	669,071	*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	694,567	683,227	*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	3,202,164	3,202,164	*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			*The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).*

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

I certify that for the year ended 31 March 2023 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

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

SIGNATURE REQUIRED

Date 8th May 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

Sutton & Mepal IDB
Reconciliation between statement of accounts and Annual Return

Financial year ended 31st March 2023

					Per Annual Return
Line 1	**Balances brought forward**				
	General Fund		293,096.68		
	Development charges account		40,161.29		
	Low level fund		245,436.83		
	Asset Replacement Fund		103,664.40		
				682,359.20	**682,359**
Line 2	**Rates and Special Levies**				
	Agricultural rates		220,802.42		
	Special Levies		50,278.00		
	Penalty		0.00		
	Costs		150.00		
	Write-off		-12.04		
				271,218.38	**271,218**
Line 3	**Total other receipts**				
	Interest				
		General fund	2.85		
		Development charges account	0.34		
		Low level fund	2.08		
	Private works		5,360.00		
	Consent applications		150.00		
	Insurance claim		0.00		
	Highland Water		6,096.81		
	Discharge contributions		0.00		
	Metered discharge		0.00		
	Sale of Asset		0.00		
	Water Transfer - EA		1,250.86		
	Write Back of Provisions		0.00		
				12,862.94	**12,863**
Line 4	**Staff costs**				
	Wages/salaries		32,582.48		
	National insurance contributions		3,530.85		
	Pension costs		1,076.51		
	Travelling expenses		0.00		
				37,189.84	**37,190**
Line 5	**Loan repayments**				
	PWLB - Principal		0.00		
	PWLB - Interest		0.00		
				0.00	**0**

Sutton & Mepal IDB
Reconciliation between statement of accounts and Annual Return

Financial year ended 31st March 2023

				Per Annual Return
Line 6	**All other payments**			
	Precept	115,365.92		
	Rates, insurances, telephones	5,986.67		
	Repairs and renewals	23,871.00		
	Fuel	54,424.14		
	Drainworks	3,696.58		
	Administration	20,353.31		
	Development charges fees	0.00		
	Purchase of assets	0.00		
	Pump Replacement costs	36,481.75		
			260,179.37	**260,179**
Line 7	**Balances carried forward**			
	General Fund	293,386.12		
	Development charges account	38,063.63		
	Low level fund	245,438.91		
	Asset Replacement Fund	92,182.65		
			669,071.31	**669,071**

Reconciliation		
Line 1 + Line 2 + Line 3 - Line 4 - Line 5 - Line 6		669,071.31
		0.00

Reconciliation to Accounts

Balances carried forward per Annual Return - As above		669,071.31
Add Back:-		
Adjustments for Prior Years	49,571.58	
Depreciation	-17,847.31	
Purchase of Asset	0.00	
		31,724.27
Balances carried forward per Accounts		
General Fund	337,486.12	
Development charges account	38,063.63	
Low level fund	245,438.91	
Asset Replacement Fund	79,806.92	
		700,795.58

RESOLVED

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

B.2343 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 the Clerk 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 81.13% and 18.87%, viz;

SUTTON AND MEPAL INTERNAL DRAINAGE BOARD
BUDGET 2023/2024

		Approved budget 2022/2023 £	Actual 2022/2023 £	Budget 2023/2024 £
1	Rates, telephones and insurances	6,000	5,987	7,150 [A]
2	Drainworks, repairs and renewals (including Environmental measures)	20,000 [B]	27,568 [C]	22,000 [D]
	Drainage channel - Cranbrook	0	0	0
3	Oil and electricity	59,000	54,424 [E]	90,700 [F]
4	District labour	39,000	37,190	76,500 [G]
5	Administration charge, Health and Safety contract, Audit fee, printing, stationery, advertising, Association of Drainage Authorities subscriptions etc	20,250	20,353	20,900
6	Environment Agency - Precept	115,366	115,366	118,827
7	Plant replacement	25,000	61,482 [H]	25,000 [I]
		284,616	322,369	361,077
	LESS :			
	Use of balances	0	0	36,250 [K]
	Revenue income	13,535	51,440 [J]	34,439
		271,081	270,929	290,388

Rates and Special Levy raised 2022/2023 - 43.00p £271,081

Remarks

A -	Includes estimate for increased premiums	
B/D	Includes for:	
	Maintenance/general	6,000
	Service/repairs to excavator	3,500
		9,500
C -	Includes for:	
	Maintenance/general	7,720
	Service/repairs to excavator	3,081
	Pumping station/general repairs	16,767
		27,568
E -	Usage to end of year estimated from meter reads	
F -	Provision based on 5 year average and increased for new contract rates and standing charges	
G -	Includes provision for District Officer succession planning	
H -	Provision for plant replacement strategy	25,000
	Replacement pump	36,482
		61,482
I -	Provision for plant replacement strategy	
J -	Includes use of asset fund for pump replacement	36,482
K -	Balances for District Officer succession planning	36,250

Sutton & Mepal 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 – 81.13%

b) Proportion to be borne by Special levy issued to Councils:-

East Cambridgeshire District Council -	3.63%	
Fenland District Council -	8.41%	
Huntingdonshire District Council -	6.83%	18.87%

The product of a rate of 1p in the £ on Agricultural land and buildings is £5,122.

In 2023/2024 a rate of 1p together with corresponding Special levy would raise £6,313.

Revenue cash balance in hand on 31st March 2023 - £337,486.

The estimated net expenditure for the Boards Revenue and Capital Programmes in 2023/2024 is £290,388 and equivalent to:-

a) a rate in the £ on Agricultural land and buildings of 46.00p

b) a Special levy on East Cambridgeshire District Council of £10,549

c) a Special levy on Fenland District Council of £24,430 and

d) a Special levy on Huntingdonshire District Council of £19,819

When setting the rate for 2023/2024 members should give consideration to possible future expenditure.

In 2022/2023 the Board raised a rate of 43.00p together with the appropriate Special levies to raise a total sum of £271,081 which was comprised as follows:-

a) a rate in the £ on Agricultural land and buildings of 43.00p

b) a Special levy on East Cambridgeshire District Council of £9,861

c) a Special levy on Fenland District Council of £21,891 and

d) a Special levy on Huntingdonshire District Council of £18,526.

P BURROWS

Clerk to the Board

May 2023

The Chairman advised that with regard to electricity charges, the Board would look to hire a generator and would run the diesel pump until the end of the new electricity contract. By next summer, it would be possible to get up to date rates for a new contract.

The Board also agreed to purchase a new Atlas Digger and will finance it over a number of years at 0% interest if this can be obtained.

RESOLVED

i) That the estimates be approved.

ii) That a total sum of £290,388 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 £235,590 and £54,798 respectively.

iv) That a rate of 46.00p in the £ be laid and assessed on Agricultural hereditaments in the District.

v) That a Special levy of £24,430 be made and issued to Fenland District Council and for the purpose of meeting such expenditure.

vi) That a Special levy of £19,819 be made and issued to Huntingdonshire District Council and for the purpose of meeting such expenditure.

vii) That a Special levy of £10,549 be made and issued to East Cambridgeshire District Council and for the purpose of meeting such expenditure.

viii) 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).

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

x) The Board approved the hire of a generator.

xi) The Chairman be authorised to purchase a new Atlas Digger.

B.2344 Date of Next Meeting

RESOLVED

That the next Meetings of the Board be held as follows in 2024:-

Thursday 18th January 2024 at 8.30am at Chatteris Cricket Club.

Thursday 23rd May 2024 at Chatteris Cricket Club including Inspection at 8.30am.

…………………………………
Chairman

…………………
Date