

Nordelph Internal Drainage Board

Meeting of the Nordelph Internal Drainage Board
hosted at New Farm House, Outlwell at 6pm on Wednesday 13th March 2024

PRESENT

R Means (Chairman)

D Boyce

G Boyce

J Clifton

B Boyce

C Crofts

Paul Burrows, clerk to the Board was also in attendance.

The Chairman welcomed David Boyce to his first meeting.

Apologies for absence

D J Boyce

B.1042 Declarations of Interest

The Chairman 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.

B.1043 Confirmation of Minutes

RESOLVED

That the Minutes of the Board held on 29th March 2023 are recorded correctly and that they be confirmed and signed.

B.1044 Matters arising from the minutes.

None raised

B.1045 Constitution & Membership

Viz:

Provided by the Middle Level Commissioners		Item No:	4
Meeting:	NORDELPH IDB	Subject:	CONSTITUTION & MEMBERSHIP
Date:	Wednesday 13 th March 2024	Officer Responsible:	Polly Tombleson

RECOMMENDATIONS

The Board is asked to:

A. Election

The Clerk will report that as the number of candidates for membership did not exceed the number of persons to be elected (eight), the following candidates were elected as Members of the Board for a period of three years from 1st November 2023:

B Boyce, D J Boyce, D Boyce, G Boyce, J Clifton, C Crofts, R Means

- B. Note the current status of its membership and the role they each play as members serving the interests of the Board.
- C. Review attendance records and identify any resolutions as necessary.
- D. There is currently **1** vacancy
- E. Determine whether there are composition changes and/or amalgamations it wishes to progress.
- F. Reenforce the need for members to view all five 'Good Governance' videos.
- G. Identify any topic areas for additional training, as well as any inspection/site visit requirements.

1. Current status

- 1.1 The table below outline the current composition of the Board and the quorum as detailed in the standing orders.

	Elected Members	Appointed Members	Total Members	Quorum
Composition	8	N/A		5
Actual	7		7	
Vacancies	1		1	

- 1.2 The table below details the current elected members of the Board

No	Name	Status (one of four categories)	Commentary
1	B Boyce	Nominee of Ratepayer (Boyce (Outwell) Ltd)	
2	D J Boyce	Ratepayer	
3	D Boyce	Ratepayer	
4	G Boyce	Ratepayer	District officer
5	J Clifton	Nominee of Ratepayer (Smith Means Ltd)	
6	C Crofts	Nominee of Ratepayer (Smith Means Ltd)	
7	R Means	Ratepayer	Chairman
8			

2. Attendance

- 2.1 The table below outlines the attendance record for the last four meetings of the Board.

Elected Members

No	Name	29/3/2023	16/3/2022	17/3/2021	
1	B Boyce	Attended	Attended		
2	D J Boyce	Attended	Attended	Attended	
3	D Boyce	N/A	N/A	N/A	N/A
4	G Boyce	Attended	Attended	Attended	
5	J Clifton	Attended	Attended	Attended	
6	C Crofts	Attended	Attended	Attended	
7	R Means	Attended	Attended	Attended	
8					

Attendance at Chairs Meetings

No	Name	6/10/2023	13/12/2022	12/4/2022	2/11/2021
1	R Means	Apologies	Attended	Attended	Apologies

3. Elections, vacancies & appointments

- 3.1 To consider the appointments of the Chair & District Officer.
- 3.2 There is currently **1** vacancy

4. Composition and amalgamations

- 4.1 The Board is encouraged to continually monitor and review its membership, financial and climate resilience, along with assessing its influence locally, regionally and nationally. These are all factors that may lead the Board to consider changing its composition and/or amalgamation with (an)other Board(s).
- 4.2 Amalgamations and composition changes are not swift processes and can take a number of years. They require planning and additional/specialist resourcing by the MLC as your clerk, Environment Agency and Defra. Therefore, the Board is encouraged to think ahead five to ten years in its decision making, thinking about the next generation.

5. Training

- 5.1 All Members are asked to digest the Good Governance Guide for Internal Drainage Boards published by the Association of Drainage Authorities and view the five accompanying videos intended to bring the guide to life. They are available via <https://middlelevel.gov.uk/about/idb-governance/>
- 5.2 To date 0 of 7 Board Members have reported viewing all five videos.
To date 1 of 7 Board Members have reported viewing 3 of the 5 videos.
To date 4 of 7 Board members have reported viewing 2 of the 5 videos.
- 5.3 Members are asked to identify any topics areas they would value further training on as well as any site inspections that would help them undertake their role on the Board more effectively.
- 5.4 Member training is reported to Defra as part of the annual IDB1 return.

Author Name: Polly Tombleson

Role: Senior Business Support Officer

The Clerk reported that during his 14 months in his role as Clerk to the Boards, he had attended a number of meetings and taken stock of the way in which the Middle Level Commissioners were supporting Boards with

the right paperwork to ensure they were providing clarity and consistency across Boards. He advised that with this in mind the Clerk considered the agendas needed a refresh to assist Members with the flow and make it easier for minutes of the meetings to be prepared to a better standard and in a timely manner.

He advised that having attended several Board meetings during the past year, it was evident that some Boards did not have as good attendance as others and were struggling in term of membership and governance, including one Board having to escalate viability concerns to Defra. He added that the purpose of this agenda item was to assist in reporting this information to Defra in order to bring greater clarity around the strength of Boards in terms of membership. It was the Clerk's intention that those Boards that were struggling it may trigger conversations around whether they needed to consider amalgamating with neighbouring Boards.

The Clerk also outlined how all Chairs, Vice Chairs and Board Members who sit on more than one IDB within the Middle Level had been invited to an informal session recently to share thoughts about the future IDB governance landscape within the Middle Level and whether action was needed to ensure this was resilient for the future. He added that a small group was identified to draft an initial case for change and that this would be shared when ready for wider inputs and views. D Boyce offered to become a member of the working group on this matter. The clerk welcomed this offer and would include him moving forward.

The Clerk outlined that ADA were in the final stages of updating the governance guide and he hoped this and new training would be launched in due course.

RESOLVED

The Chairman to approach potential members to fill the Board's vacancy

B.1046 Governance

Viz:

Provided by the Middle Level Commissioners		Item No:	5
Meeting:	NORDELPH INTERNAL DRAINAGE BOARD	Subject:	GOVERNANCE
Date:	Wednesday 13 th March 2024	Officer Responsible:	Paul Burrows
RECOMMENDATIONS The Board is asked to: A. Note the continued appointment of Whittings as Internal Auditor. B. Consider and approve the Annual Return & Audit Report of the Internal Auditor for 2022/23. C. Note the system of financial Internal Controls that are in place and consider whether additional controls are required within the running and decision making of the Board. D. Review and approve the updated Risk Management Strategy. E. Highlight if there are any specific risks or issues not covered within its Risk Management Strategy that may need review ahead of the next formal update. F. Advise on any changes they wish to make to insured values. G. Note the IDB1 return made on its behalf to Defra. H. Continue with a limited assurance review approach.			

1. Internal Auditor

- 1.1 The Board are reminded that Whittings LLP were appointed as internal auditor for a five-year period commencing 1st April 2023 (financial years 2023/24 to 2027/28).
- 1.2 To consider & approve the Annual Accounts for year ended 31st March 2023 – Appendix 1
- 1.3 To consider & approve the last report from the Internal Auditor. The Board is asked to act on the advice of the Auditor within its decision making. Appendix 2.

2. Internal Controls

- 2.1 Within the financial operations at the Middle Level offices there are a series of controls in place to ensure the segregation of duties, so as far as practical within a small workforce, that no one person has control of a single operation from start to finish. The [Internal Controls](#) are available via the website within the 'Governance' section on the Board's page.
- 2.2 Note the Financial Code for the Board is included within its 'Governance Documents' also available on its page via www.middlelevel.gov.uk
- 2.3 The Board needs to ensure there is adequate separation of duties within its running and decision making. Members are asked to refresh themselves as to the Member Code of Conduct (available within the Governance Documents on the Board's webpage) and ensure their declarations of interests are clear and up-to-date.
- 2.4 If a Board Member (or their business) undertakes contracted work (or bids for such work) for the Board it is recommended that they be excluded from any decision making as a matter of course and that appropriate contractual arrangements are in place.
- 2.5 If the Member also has a lead role for the Board (eg Chairman/Vice Chairman) then it is important that the Board puts in place safeguards to ensure a separation of duties, particularly being clear on who is acting as lead client for the contractor.

3. Risk Assessment and Insured Values

- 3.1 The Board's Risk Management Strategy has been recently updated and is available as Appendix 3. It is due for formal review and update in 2027. The Board are asked to review and approve the updated strategy.
- 3.2 The insured values for the Board's assets are detailed below:

Aqueduct Pumping Station - £390,725.00 To be index linked from 1st April 2024

4. IDB1

- 4.1 The Board's IDB1 return to Defra for the year 2022/23 is included as Appendix 4.

5. Exercise of Public Rights

- 5.1 For completion of the Annual Governance Statement the Board is required to confirm that they provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.
- 5.2 In order to warrant a positive response to this assertion we have published the following via www.middlelevel.gov.uk
 - Sections 1 and 2 of the annual return
 - A declaration that the status of the statement of accounts is 'unaudited;' and

- A statement that sets out details of how public rights can be exercised, as set out in Regulation 15(2)(b), which includes the period for the exercise of public rights.

5.3 In addition, a notice of the conclusion of the external auditor's limited assurance review of the annual return, together with relevant accompanying information, has been published in accordance with the requirements of Regulation 16 of the Accounts and Audit Regulations 2015. We also display the ['Local Authority Accounts – A Summary of Your Rights'](#) with the notice.

6. **Transparency Code for Smaller Authorities**

6.1 In previous years the Board has continued with a limited assurance review approach and not take advantage of the audit exemption available for smaller public bodies with income and expenditure less than £25,000.

Author Name: Paul Burrows

Role: Clerk

Appendix 1	Annual Accounts 2022/23
Appendix 2	Internal Audit Report
Appendix 3	Risk Management Strategy 2024 - 2027
Appendix 4	IDB1 2022/23

Nordelph Internal Drainage Board

Notice of conclusion of the audit

Annual Governance & Accountability Return for the year ended 31st March 2023

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

1 The Audit of accounts for the Nordelph Internal Drainage Board for the year ended 31st March 2023 has been completed and the accounts have been published.

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

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

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

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

Announcement made by: P Burrows - Clerk to the Board

Date of Announcement: 8th September 2023

Annual Internal Audit Report 2022/23

NORDELPH INTERNAL DRAINAGE BOARD

WWW.MIDDLELEVEL.GOV.UK

During the financial year ended 31 March 2023, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2022/23 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	☒	☐	☐
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	☒	☐	☐
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	☒	☐	☐
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	☒	☐	☐
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	☒	☐	☐
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	☒	☐	☐
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	☒	☐	☐
H. Asset and Investments registers were complete and accurate and properly maintained.	☒	☐	☐
I. Periodic bank account reconciliations were properly carried out during the year.	☒	☐	☐
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	☒	☐	☐
K. If the authority certified itself as exempt from a limited assurance review in 2021/22, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2021/22 AGAR tick 'not covered')	☐	☐	☒
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	☒	☐	☐
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2022-23 AGAR period, were public rights in relation to the 2021-22 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	☒	☐	☐
N. The authority has complied with the publication requirements for 2021/22 AGAR (see AGAR Page 1 Guidance Notes).	☒	☐	☐
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	☐	☐	☒

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

Name of person who carried out the internal audit

12/06/2023 21/06/2023 27/06/2023

NHITINGUS LLP

Signature of person who carried out the internal audit

A. PEECH - NHITINGUS LLP

Date

27/06/2023

*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

**Note: if the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

Section 1 – Annual Governance Statement 2022/23

We acknowledge as the members of:

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

21/06/2023

and recorded as minute reference:

B.10.40

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

Chairman

AS Mearns

Clerk

[Signature]

WWW.MIDDLELEVEL.GOV.UK

Section 2 – Accounting Statements 2022/23 for

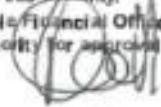
NORDELPH INTERNAL DRAINAGE BOARD

	Year ending		Notes and guidance
	31 March 2022 £	31 March 2023 £	
1. Balances brought forward	37,167	30,668	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	20,635	22,303	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	2	25,143	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	0	0	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	0	1,468	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	27,136	37,579	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	30,668	39,067	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	31,095	42,043	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	290,000	290,000	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	0	23,927	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



Date

12th June 2023

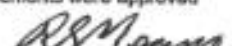
I confirm that these Accounting Statements were approved by this authority on this date:

26/06/2023

as recorded in minute reference:

B.1041

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

X  X

Section 3 – External Auditor's Report and Certificate 2022/23

In respect of

Nordelph Internal Drainage Board – DB0060

1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/>

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

- summarises the accounting records for the year ended 31 March 2023; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor's limited assurance opinion 2022/23

On the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return (AGAR), in our opinion the information in Sections 1 and 2 of the AGAR is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

Other matters not affecting our opinion which we draw to the attention of the authority:

None.

3 External auditor certificate 2022/23

We certify that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2023.

External Auditor Name

PKF LITTLEJOHN LLP

External Auditor Signature

Date

01/09/2023



Fenland House, 15 Bostmoor Avenue
March, Cambridgeshire, PE15 0AX
t: 01354 652304
e: march@whitingsllp.co.uk
w: whitingsllp.co.uk

BB/MM053
30 June 2023

Messrs. P Burrows, R Hill and S Ablett
Middle Level Offices
85 Whittlesey Road
March
Cambs.
PE15 0AH

Dear Messrs. P Burrows, R. Hill, and S Ablett,

MLC administered Internal Drainage Boards - Internal Audit 2022-2023

Having completed the internal audit work for the various Internal Drainage Boards administered by the Middle Level Commissioners officers for the year ended 31 March 2023, we are pleased to provide you with the following recommendations to be considered for implementation. We have included some general points and some points which are related to specific boards.

General points

1. Asset Valuations and Insurances – mainly for residential properties

It is noted that, whilst a large proportion of boards took the option to revalue for insurance purposes their pumping station and residential assets during recent years, there are still some boards that have not followed suit. We have seen elsewhere that such revaluations have sometimes resulted in significant uplifts in value, and as such we would suggest that any remaining boards that have yet to carry out such an exercise do so at the earliest convenience. It should be noted that this is largely in relation to residential property. Should a complete rebuild following an unforeseen catastrophic event be required, current valuations may no longer be appropriate given today's prices which may lead to a shortfall in funds which would have to be drawn out of surplus funds if other financial arrangements were not available.

PARTNERS

James D. Caw FCA
Christopher D. Ridgman FCA
Andrew P. Winer FCA

Ian G. C. Piper FCA
Andrew R. Band FCA
Trina J. Mann FCA

Keith J. Day FCA
Amanda E. Newman FCA
Paul H. Jefferson FCA

Jonathan P. Moore ACCA
Nicholas Edgley CTA
Stephen D. Mullin ACA

ASSOCIATES

Richard A. Alcock ATT
Ben Gresham ACA
Scott R. Bishop FCA

Hannah R. Widley ACA
Mike Blackledge CTA
Janine King ACA

PRACTICE MANAGER

Joan S. Frostick

Whitings LLP is a limited liability partnership registered in England and Wales, number 06433838. The above listed Partners and Whitings Capital Ltd are the members of Whitings LLP. The registered office is: Greenwood House, Greenwood Court, Skilnew Way, Bury St Edmunds, Suffolk, IP12 7UY. Registered to undertake audit work in the UK, regulated for a range of investment business activities, and licensed to carry out the reserved legal activity of non-contentious probate in England and Wales by the Institute of Chartered Accountants in England and Wales.

BURY ST EDMUNDS | ELY | KING'S LYNN | MARCH | MILDENHALL | PETERBOROUGH | RAMSEY | ST IVES | ST NEOTS | WISBECH

We would recommend that in the absence of specific information to the contrary suggesting need for earlier review, that a revaluation exercise be performed for insurance purposes at least every 5 years on all major board assets. This is especially important given the significant increase in material and labour costs seen in recent times as a result of rising inflation and global material shortages. However, we are pleased to note that boards are being asked whether they wish for insurance to be index linked going forward and would strong suggest that all boards agree to this proposal.

Client comment:

While we have put it to Boards to review pumping station valuations for insurance purposes, as separate statutory authorities it is up to each Board to review and approve what they consider to be an appropriate valuation and your point concerning possible under-insured amounts having to be funded directly by the Board following an event has been highlighted previously. We are recommending that Boards should look to index link valuations and we will be asking all Boards again to consider this at subsequent meetings, along with consideration of current valuations. Valuation of residential property is an area we have focussed on for the 2023 meetings.

A number of Boards have recognised the potential impact of increased costs on valuations and have taking steps to re-value, however, the consulting engineer is currently reviewing the methodology for valuation of pumping stations, to ensure there is a robust process, which will be then used going forward.

This is an area already programmed to be reviewed every five years and hopefully with indexing we may not require such individual valuations going forward.

2. Employee Benefits

In 2020 a high-level tax case was brought by HM Revenue & Customs against Coca-Cola European Partners Great Britain Limited relating to vehicles provided to employees of Coca Cola and whether these 'dual purpose' vehicles should be classed as a van or a car for benefit in-kind (BIK) and other taxation purposes. Typical example of such a vehicle being a double cab pickup as operated by some boards. The Court of Appeal ruled in favour of HMRC and, as a result HMRC are now reminding employers of the importance to ensure that they have classified their vehicles correctly and as a result we would advise that this matter is kept under review both now and into the future to mitigate the risk of an unexpected tax bill arising. We would advise that this is considered across all boards going forward if this is not being taken into account already.

With regards to other employee benefits, we note that where applicable these are being recognised as benefits in kind and disclosed on the P11d, we would encourage the value of these benefits to be reviewed on a regular basis to ensure that these are reflective of what the employee receives, especially where some boards providing the living accommodation to their employees.

Client comment:

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

The benefit charge for living accommodation is calculated in accordance with HMRC recommended valuations. We are looking at payrolling any standard benefits but are currently unable to do this for accommodation and use of vehicles.

3. Provisions

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

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

Client comment:

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

4. Budget figures

We note that budget figures are prepared annually in advance, but we note these are not updated in the late Autumn even when notable variances may have occurred for various factors. Whilst not necessary to do so for all boards, we suggest that Chairperson of each individual board be given the opportunity to request updated budgets after the half year point for the remainder of the year and distribute to board members if they feel it appropriate in light of any unforeseen significant variances arising.

The budgets that have been set for 2023/24 year may need to be increased throughout the year due to the significant cost increases that are largely as a result of the ongoing conflict between Russia and Ukraine.

Client comment:

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

5. Surplus Funds

It is noted a number of IDB's hold significant cash reserves, with inflation having peaked at a 40 year high within the last 12 months, all IDB's need to consider investing their surplus funds, in order to achieve greater return on public funds and to ensure value for money principles are observed and cash asset values are not eroded overtime. We appreciate that in recent years interest rates would have made such an exercise unfruitful when taking into account the associated admin cost involved in such an undertaking. We note that some of IDBs decided to switch from the business premium bank account to business current bank account, these accounts no longer earn interest but are free from bank charges and fees. However, with the Bank of England now increasing interest rates to combat rising inflation in the UK, we would advise that this is now an opportune time to conduct such an exercise.

Client comment:

A brief summary of treasury management:

There are 30 separate authorities administered through the Middle Level offices, all of which are required to maintain their own banking arrangements, we do look at bulk/group arrangements to do this and it is a requirement that all boards are treated the same. In the past it was found that there was a lot of staff time being spent in investment transfers and following discussions with the bank it was decided that for ease of operation all balances would be treated the same and the bank would offer a competitive interest rate and free banking. To do this all boards had a "client premium" account. This is the type of account operated by businesses looking after clients' money (solicitors etc). They are generally specific accounts in the name of the business but it is for "third party monies."

Our arrangement worked fine until the (first) crash around 2008 – at this time interest rates plummeted below our arrangement rate – specifically, under the terms of the arrangement we could have been required to pay the bank for looking after our money. The arrangement was changed to retain free banking, but as with all accounts interest was minimal.

During last financial year our bankers started taking more of an interest in the number of client premium accounts they had across the country and were surprised with the number held in March. The use of such accounts is for very specific purposes which we as an organisation do not qualify and alarm bells were ringing with the bank that they were operating outside of all banking standards/regulations. We were notified that as a result of this the accounts would need to be closed and other accounts opened. This would involve a basic current account and an interest bearing second account – transfers to be made between the two for cash flow purposes. We made the bank aware of our concerns about transferring accounts with regards to the payment of direct debits and the collection of rates by direct debit, payment by ratepayers etc for which our account details were with many suppliers/customers and we did not want to go down the route of having payments/receipts rejected and details having to be re-registered with all parties.

While this was being put in place we had a general increase in interest rates but as previously advised we now have started to rationalise the arrangements – there will be some fine tuning required but currently the process is a standard current account for normal payments/receipts and an interest-bearing account. Additionally, balances can be transferred for deposit/investment.

We are currently making treasury deposits for individual Boards but need to manage this with specific cash flow requirements while also making consideration to having balances available for potential event situations requiring immediate cash. We will be monitoring additional staff time required to manage this while discussing matters further with our bankers.

6. Rental of Land

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

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

Client comment:

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

7. Financial Regulations

We noted that the last update and approve of Financial Regulations for all boards was in 2013 with the next review in 2023. However due the recent retirement of Chief Executive and the joint of new Chief Executive/Clerk in February 2023, the review of Financial Regulations has not been completed by the financial year under review. We have been informed that the new Chief Executive and Treasurer are aware of these requirements and the Financial Regulations are due to be updated by the end of this year, we look forward to reviewing this in due course.

Client comments:

There is a full review of the provision of clerking services and will be, as has been mentioned looking at reviewing these regulations towards the end of 2023 with a view to then having them updated by the Boards.

Specific Points

Conington & Holme IDB

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

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

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

Client comment:

For the 2023 meeting the Board approved an insured value of £701,500 and for this to be index linked.

Waldersey IDB and Hundred of Wisbech IDB – Joint Pumping Arrangement

As in previous years it is noted that there is a discrepancy between debtor held in Waldersey IDB and the creditor held in Hundred of Wisbech IDB.

Waldersey IDB – Debtor	£52,324.26
Hundred of Wisbech IDB - Creditor	£52,436.95
Difference	£112.69

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

We note that there have been discussions to potentially amalgamate the two boards, this would eradicate the anomaly. However, in the absence of this, we suggest that meetings and account preparation periods be brought into line, if possible, to eradicate this issue.

Client comment:

These costs relate to the contribution for the costs of the shared pumping facility and at the time of production of the year end accounting statements discussions were taking place concerning potential changes to the contribution as a result of changes in land use. A new proposal had been put forward which was broadly approved by both Boards.

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

March East IDB

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

Client comment:

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

Hundred of Wisbech

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

We also notice that the statement of NS & I accounts shows the name and the address of old Chief Executive who is retired in February 2023. We understand that this matter will be brought to the attention of the board on the next general meeting to approve the changes in signatory.

Client comment:

Every effort is made to update the relevant pages of all authorities in an efficient and timely manner and in accordance with the regulations.

Your comment is noted and procedures are being amended concerning this for the future.

Ramsey First (Hollow) IDB

During our review it was noted that the actual wages increase of the employee during the year has exceeded the increase authorised by the board during the meeting. We understand that it was an isolated error and understand that this matter will be brought to the attention of the board during the next general meeting. The overall error is equal to 0.50% of the total expenditures and will be adjusted next year. We understand that the internal process is being reviewed and address to ensure that this scenario doesn't arise again in the future.

Client comment:

This administration error was reviewed by the Board at their 2023 meeting and the relevant adjustment is being made through the 2023 payroll process. We have looked at our internal processes and made appropriate adjustments to mitigate future risk.

March 3rd IDB

Whilst the board are using the budget setting process to determine the rates set on an annual basis, we note that the rates had been the same for the last 5 years. In a view of the capital improvement program – the plans for the pumping station replacement in 2026/27, the current rate of inflation and the fact that rates have been increased across other boards under the administration of the Middle Level Commissioners, we would recommend that the rates raised be reviewed and uplifted as necessary to take account of the factors outlined above.

Client comment:

The points raised are made to the Commissioners when setting the rate but there it is the appointed members who have been against rate increases, indicating that the council will address any shortfall in the following year should this be the case. This is a situation that has occurred on other Boards for the setting of the 2023/2024 rates and levies.

We take this opportunity to thank your staff involved in our audit for their assistance and cooperation in achieving substantial completion by the stated target deadlines. We trust that the engagement team have not caused significant disruption during the execution of their procedures.

Yours sincerely,

W. L. King CPA

NORDELPH INTERNAL DRAINAGE BOARD

Administered by:



middle level
commissioners

Governance

Risk Management Strategy 2024 - 2027

This document replaces the Board's 2020 risk management documentation and outlines how Members, officers/employees and the Middle Level Commissioners staff govern the Board's risks.

Risk Management Principles

The five key principles from the UK Government's 'Orange Book' shall be used in a proportionate manner, recognising Internal Drainage Boards as small public authorities with limited resources.

- A. Risk management shall be an essential part of governance and leadership, and fundamental to how the organisation is directed, managed and controlled at all levels.
- B. Risk management shall be an integral part of all organisational activities to support decision-making in achieving objectives.
- C. Risk management shall be collaborative and informed by the best available information and expertise.
- D. Risk management processes shall be structured.
- E. Risk management shall be continually improved through learning and experience.

Risk Definition

A risk is the threat that an event or action will adversely affect the Board's ability to achieve its statutory responsibilities; remain viable and sustainable; deliver any wider objectives and; manage its reputation.

Risk is a function of the likelihood or probability of the event occurring versus the impact. A risk that materialises is no longer a risk, it is an issue.

Risk Categorisation

The Board will consider tactical risks and strategic risks that are within its control and/or influence to address.

Tactical risks will tend to be short term time horizon risks that are specific to the Board and within its control to address (ie it has the capacity, capability, finance, information, technology and responsibility).

Strategic risks will tend to be more generic to the local IDB community and potentially longer term in their time horizon. These are less likely to be within a single IDB's control to mitigate but will be within collective influence by IDBs working together and with other relevant authorities.

Risk (and Issue) Management Choices

The following four standard categories of risk response will be considered:

Terminate (heaviest strategy) - the risk will not be allowed to occur.

Treat - the risk may occur, but its impact or likelihood will be lessened through mitigating actions.

Transfer - the ownership of the risk will be formally moved to someone else not currently the risk manager. *The new owner may decide to terminate, treat or tolerate the risk.*

Tolerate (Lightest strategy) - the risk will be allowed to occur with little to no mitigating action.

Risk Management Approach

These are the actions and approaches the Board will take to managing its risks through the period 2024-2027.

- a) Receive papers and reports from MLC staff covering the topics Governance, Constitution & Membership, Finance, Environmental, Clerk's Report, Consulting Engineer (inc Operations, Capital Works and M&E) helping the Board identify and make choices around management of tactical and strategic risks.
- b) Receive papers and reports from the Board's District Officer(s), Health & Safety rep and others as appropriate to help the Board identify and make choices around management of tactical risks.
- c) Support the development and adoption of Key Health Indicators (KHIs) and Comparison Metrics across the portfolio of IDBs administered by MLC staff. These will be integrated into MLC staff authored papers and reports.
- d) The Chairman & Vice Chairman will actively engage with the MLC & IDB Chairs community and MLC Senior Officers to identify and mitigate generic tactical and strategic risks that impact multiple IDBs.
- e) Support the Middle Level Commissioners in managing its operational, environmental and asset management risks, including delivery of its capital programme, recognising the benefit to the IDBs within the MLC catchment.
- f) Empower and recognise that the MLC Senior Officers and staff engage in wider relationships, partnerships and strategic projects on their behalf to help identify and mitigate generic tactical and strategic risks. This includes Fens 2100+ and the Fens Reservoir programmes.
- g) Start to use language and terminology from this strategy at Board meetings within their consideration of risks.
- h) Adopt formal project risk management as part of any capital works projects led by MLC staff on behalf of the Board.
- i) Keep under review the need, benefit and cost of developing a formal risk assessment, risk register and risk response plan. It is currently not considered a proportionate approach.

Strategy published: January 2024

Internal Drainage Boards in England



Annual Report for the year ended

31 March 2023

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

No later than 31 October 2023 a copy must be provided to:

- Department for Environment, Food and Rural Affairs, Flood and Coastal Erosion Risk Management Division, Ground Floor, Seacole, 2 Marsham Street, London SW1P 4DF via flood.reports@defra.gov.uk
- Engineering & Standards - Policy Manager, Asset Management and Engineering, **Environment Agency**, Goldcrest House, Alice Holt Lodge, Farnham, Surrey. GU10 4LH via james.addicott@environment-agency.gov.uk
- The Chief Executives of:
 - all local authorities that pay special levies to the Board;
 - all County Councils or London Boroughs within which the Board is situated.

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

Please round all cash figures down to nearest whole £.

NORDELPH INTERNAL DRAINAGE BOARD

Section A – Financial information

Preliminary information on special levies issued by the Board for 2023-24

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

Special levies information for financial year 2023-24 (forecast)	
Name of local authority	2023-24 forecast £
1. KINGS LYNN & WEST NORFOLK DISTRICT COUNCIL	1,615
2.	
3.	
4.	
5.	
6.	
7.	
8.	
Total	1,615

Section A – Financial information (continued)

Income and Expenditure Account for the year ending 31 March 2023

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

	Notes	Year ending 31 March 2023 £
INCOME		
1. Drainage Rates		20,789
2. Special Levies		1,514
3. Higher Land Water Contributions from the Environment Agency		
4. Contributions received from developers/other beneficiaries		
5. Government Grants (includes capital grants from EA and levy contributions)		
6. PSCAs from EA and other RMAs		
7. Loans		25,000
8. Rechargeable Works		
9. Interest and Investment Income		1
10. Rents and Acknowledgements		
11. Other Income		142
Total income		47,446
EXPENDITURE		
12. New Works and Improvement Works		21,151
13. Total precept to the Environment Agency		1,742
14. Watercourse maintenance		5,241
15. Pumping Stations, Sluices and Water level control structures		3,063
16. Administration		5,811
17. PSCAs		
18. Rechargeable Works		
19. Finance Charges		1,468
20. SSSIs		
21. IDB Biodiversity and conservation (other than item 20 expenditure)		390
22. Other Expenditure		181
Total expenditure		39,047

EXCEPTIONAL ITEMS		
23. Profits/(losses) arising from the disposal of fixed assets		
Net Operating Surplus/(Deficit) for the year		8,399
24. Developers Funds income not applied in year		
25. Grant income not applied in year		

Notes:

11. Include all other income, such as absorption account surpluses (for example plant and labour absorption accounts).
12. State the gross cost of undertaking minor capital works that have not been capitalised and the annual depreciation charges of all major schemes that have been capitalised. You should also include a fair proportion of the support costs directly associated with delivery of the schemes.
13. State the total precept demanded for the year as properly issued by the Environment Agency, in accordance with section 141 of the Water Resources Act 1991. Providing that the precept has been properly issued as before stated it should always be included here, even when the Board has appealed against the amount of contribution, in accordance with section 140 of the Water Resources Act 1991. Where the Board knows with certainty the outcome of any such appeal, it should also include the appropriate accrual/prepayment.
14. State all costs associated with the maintenance of watercourses, meaning work associated with open channels, pipelines, culverts, bridges, etc. Plant, vehicle and labour charges should include a fair proportion of the overheads such as depot/workshop costs, employment on-costs, insurances and depreciation, etc. You should also include a fair proportion of the support costs directly associated with delivery of the maintenance programme.
15. State all costs associated with maintaining and operating the pumping stations, sluices and water level control structures. Plant, vehicle and labour charges should include a fair proportion of the overheads such as depot/workshop costs, employment on-costs, insurances and depreciation, etc. You should also include a fair proportion of the support costs directly associated with maintaining and operating the pumping stations, sluices and water level control structures.
16. Include the cost of non-technical staff only, office accommodation, annual depreciation of office equipment that has been capitalised, minor office equipment that has not been capitalised, postages, telecoms', stationery, printing, advertising, auditing of accounts, general insurances and all other costs associated with supporting the organisation. Please note that this does not include support costs, which are directly associated with the delivery of front line services.
17. State all costs associated with the PSCA
18. State all costs associated with undertaking work for third parties. Plant, vehicle and labour charges should include a fair proportion of the overheads such as depot/workshop costs, employment on-costs, insurances and depreciation, etc. You should also include a fair proportion of the support costs directly associated with undertaking the rechargeable work.
19. Include the cost of servicing any borrowing, in terms of bank/loan/hire purchase interest payable.
20. State all costs associated with undertaking works – capital or maintenance – specifically for helping to achieve favourable condition on Sites of Special Scientific Interest (SSSIs). In most cases, these costs will be incurred in implementing actions set out in SSSI Water Level Management Plans or SSSI River Restoration Plans.
21. State all costs associated with undertaking works – capital or maintenance – that are likely intended to help conserve biodiversity (other than works on SSSIs). These costs are likely to be incurred in implementing actions set out in an IDB's Biodiversity Action Plan or other conservation actions on non-designated sites.
22. Include all other expenditure, such as a provision for bad/doubtful debts, write-offs, and absorption account deficits (for example plant and labour absorption accounts).
23. For the disposal of assets, state the difference between any proceeds from the sale/disposal of the asset and the cost of the asset less accumulated depreciation.
24. Total balance of developer fund year end.
25. Unspent grant at year end.

Section B –IDB Reporting

Policy Delivery Statement

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

Is an up to date statement in place and copy (or weblink)

provided to Defra, and EA? Yes ☒ No ☐

Biodiversity

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

If "yes" is the Biodiversity Action Plan available on your

website? Yes ☒ No ☐

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

2022

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

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

16/03/2022

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

SSSI water level management plans

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

If so, which ones:

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

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

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

Access to environmental expertise

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

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

Asset Management

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

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

Has your Board continued to undertake visual inspections and update asset databases on an annual basis?

Yes ☒ No ☐

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

How many pumping stations does the Board operate?

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

Health and Safety

Does the Board have a current Health and Safety policy in place?

Yes ☒ No ☐

Does the Board have a responsible officer for Health and Safety?

Yes ☒ No ☐

Have there been any reportable incidents in the past year?

Yes ☐ No ☒

If so, please summarise in the box below:

Guidance and Best Practice

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

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

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

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

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

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

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

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

Has your Board adopted the following governance documents?

Standing Orders Yes ☒ No ☐

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

Byelaws Yes ☒ No ☐

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

Have the Byelaws been approved by Ministers Yes ☒ No ☐

Code of Conduct for Board Members Yes ☒ No ☐

Financial Regulations Yes ☒ No ☐

Register of Member's Interests Yes ☒ No ☐

Anti-fraud and corruption policy Yes ☒ No ☐

Board membership and attendance

How many Board members (in total – elected and appointed) do you have on your IDB?	8
Seats available to appointed members under the Land Drainage Act 1991.	1
Number of elected members on the board at year end.	8
Number of appointed members on the board at year end.	0
Mean average number of elected members in attendance at each board meeting over the last financial year.	6
Mean average number of appointed members in attendance at each board meeting over the last financial year.	0

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

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

Complaints procedure

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

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

Public Engagement

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

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

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

4.57%

Section B: NOTES

Guidance and Best Practice

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

Board membership and attendance

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

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

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

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

Section C – Declaration

NORDELPH INTERNAL DRAINAGE BOARD

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

Signature

S. Ablett

Date

17/10/2023

Name in BLOCK LETTERS

MISS SAMANTHA ABLETT

Designation

ASSISTANT TREASURER

Email address

sam.ablett@middlelevel.gov.uk

a) Completion of the Annual Accounts and Annual Return of the Board – 2022/2023

The Board considered and approved the comments of the Auditors on the Annual Return for the year that ended on the 31st March 2023.

The Board considered and approved the Audit Report of the Internal Auditor for the year that ended on the 31st March 2023.

b) Review of Internal Controls

The clerk reported that the financial controls that the Middle Level Commissioners have in place in their services to the Board have now been summarised and are available on the Board's web-page.

The Board considered and expressed satisfaction with the current system of internal controls. G Boyce highlighting that he receives and reviews the risk assessments from the Board's contractor.

c) Risk Management Strategy

The clerk outlined that the Board's risk management strategy had been due an update, that he had drafted and published an updated strategy for all IDBs clerked by the Middle Level Commissioners. The new strategy will run from 2024 to 2027 and outlines how Members and the Middle Level Commissioners staff govern the Board's risks. The clerk outlined the strategy for the Board.

The Board approved their new risk management strategy.

The Board agreed to continue to index link their insured value of Aqueduct Pumping Station. D Boyce asked for reassurance that the Board is covered if its last full valuation was older than five years, given his experience insuring assets. The clerk outlined the challenges associated with valuations of pumping stations, compared to buildings and would ask S Ablett (Assistant Treasurer) to double check the cover and discuss with D Boyce.

d) IDB1

The Clerk referred to the completed IDB1 form for 2022/2023 which the Board noted and approved.

e) 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.

f) Transparency Code for Smaller Authorities

The Board agreed to continue with a limited assurance review.

B.1047 Clerks Report

Viz:

Provided by the Middle Level Commissioners		Item No:	6
Meeting:	NORDELPH IDB	Subject:	CLERK'S REPORT
Date:	Wednesday 13 th March 2024	Officer Responsible:	Paul Burrows

RECOMMENDATIONS

The Board is asked to:

- A. Note the content of the report and feedback on items as appropriate.
- B. Support the proposed approach to determining the next electricity contract.
- C. In determining their valuations for insurance purposes, recognise the limitations associated with their current valuations and the risks they hold of being underinsured.

1. MLC Services available for IDBs

- 1.1 There has been significant incremental change over the last 10-20 years in terms of IDB governance standards, financial requirements, health & safety, environmental legislation and capital works delivery, along with a significant increase in the scale and nature of planning and partnership work.
- 1.2 However, what limited agreements and fee arrangements there are in place with IDBs about the MLC Services offered and received pre-date much of this evolution and as such there is significant ambiguity.
- 1.3 As an example of this, the current 'Clerkship agreements' with Boards was agreed in 2014 however there are many services provided by the MLC that all parties would consider as core 'clerkship' services that are not specified within the current agreement, including managing elections, arranging meeting, taking minutes, reviewing policies and publications.
- 1.4 The scale and nature of change ahead of us may well be more significant than that which has been experienced in the last decade. The services provided by the MLC to local IDBs require a review and refresh such that they become fit for the future.
- 1.5 The intent is to develop a service catalogue over the next 12-18 months that will clarify the full range of services that are offered by MLC staff, along with associated terms and conditions and fee arrangements.
- 1.6 Boards will be offered opportunity to engage in the development of the catalogue, such that if there are capacity and capability gaps between the services Boards want and what capacity and capability MLC staffing has to deliver, then the MLC Board can consider if and how they address this within a final service offer.

2. IDB Key Health Indicators

- 2.1 At the MLC and IDB Chairs session on 6th October 2023, Paul Burrows shared the observations from his first suite of IDB meetings and outlined the viability concerns of Conington & Holme IDB that have been escalated to Defra. Observations include that some Boards:
 - 1. struggle for membership and attendance.

2. want to amalgamate but with no one willing to amalgamate with
3. have with no clear succession for critical roles
4. are underwritten by the hands-on inputs of a few (with costs not always passed on within rates)
5. where there's limited involvement from all members around the table
6. with limited financial reserves
7. with aging assets and limited capital reserves
8. will potentially struggle to afford to deliver their ever-increasing statutory duties, powers & governance standards

2.2 The Chairs explored the following question;

Beneath the surface, how healthy is your Board today, for tomorrow and for the next generation?

- What worries you?
- Do we have a good picture of the relative strengths and weaknesses of our Boards?
- How do we ensure risks and issues are tackled proactively?
- How can we better share success, learning and support across Boards?

2.3 The intent is to develop a suite of 'Key Health Indicators' (KHIs) and comparison metrics for the Middle Level Commissioners and administered IDBs. These will help Boards better understand and proactively address their key risks and understand their relative health. KHIs will also help the Middle Level Commissioners assure and focus their service provision for IDBs.

2.4 The picture created will provide an evidence base to inform a business case for change in terms of the IDB landscape within the Middle Level, as the Chairs reflected back to work undertaken by Geoff Beal a number of years ago. Chairs were supportive of the need to develop future options, assess costs:benefits and identify a preferred option proactively locally, rather than risk a national instruction to change. Any business case for change will need to be properly planned and resourced, with considerable engagement included within any scope. This will need to be scoped in due course.

3. Association of Drainage Authorities - Summary

3.1 ADA continues to work effectively on behalf of IDBs and following their role in influencing the additional payments to Councils to help off-set the energy cost impacts on special levies, they have been in negotiation with Defra to secure the Lowland Agricultural Peat Small Infrastructure Pilot (LAPSIP) fund for IDBs. This marks a considerable departure with a new role within government funding administration.

3.2 Flood & Water Live returned to the ADA calendar and was held in Lincolnshire during July 2023 and the annual conference returns to the Institution of Civil Engineers on 21st November 2023 with a different approach to the day. The AGM aspects has now taken place virtually, so the morning is focussed on stalls and networking, then a buffet lunch ahead of conference session with keynote attendees.

3.3 At the AGM it was confirmed that there would be 6.5% increase in fees for 2024/25 with and in principle same increase for the following two years.

- 3.4 Locally, Marc Heading continues to Chair the Great Ouse branch and the clerking role of the branch is being transferred from the Middle Level Commissioners to Phil Camamile at the Water Management Alliance on behalf of the Bedford Group of Drainage Boards. John Heading's term as the Gt Ouse branch's Director on the ADA Board ended in June with a replacement still to be confirmed.
- 3.5 IDBs locally continue to fund an ADA Directorship place on the Board of Water Resources East. With his retirement from the Middle Level Commissioners, David Thomas vacated this role and has been replaced by Giles Bloomfield of the Water Management Alliance.

4. Fens 2100+

- 4.1 The Environment Agency launched Fens 2100+ with an introductory session for IDB representatives in June 2023. This programme of activity is crucial in informing the medium to long term flood management decision making across the whole Fens as well as framing and driving more tactical and short-term investments.
- 4.2 The governance for the programme is currently being finalised. Paul Burrows will Chair the 'Asset Managers Steering Group' and through this have a seat on the Programme Board.
- 4.3 Projects in Fens 2100+

Fens-wide investment framework

- Give the justification to taking a catchment-scale investment approach.
- Explains how the asset managers (and wider partners) will work together across the landscape to determine what investment is needed when.
- In contract with suppliers and scope agreed.
- Underpinning evidence being developed along with communications and engagement plan.

Catchment-scale asset investment plans

- Applies the framework set out above to each catchment to determine the likely investment requirements over the next 30 years.
- Confirms the immediate (2027-2023) asset (and other) investment requirements across each catchment.
- Planning to scope and get suppliers on board in 2024

Catchment-baseline reports

- Provides an overview of each catchment and the current FCRM operational situation and current and future flood risk.
- Explains future asset investment funding challenges.
- Currently scoping contracts with suppliers, aiming to contract in early 2024.

5. Electricity and Insurance

- 5.1 The contract for the Middle Level Commissioners and our administrated IDBs' electricity portfolio ends in September 2024. We have been impressed by the brokers of our current service (Green Energy Advice Bureau) however we and the brokers have complaints logged about the standard of service provide by our suppliers Corona Energy.
- 5.2 We need to plan for our next contract given that there is a notice period. The proposed approach is to bring a small group of the IDB Chairs together with our Assistant Treasurer early in 2024 to start to review options, identify a preferred option and ultimately decide on the next contract.

- 5.3 To clarify questions raised by Members and IDBs in response to our 2023/24 insurance renewal and personal accident cover for members over 80 years old.
- 5.4 With the current insurer, the age limit is 75 years of age to benefit from all the personal accident cover:
- Death - £100,000
 - Permanent total disability - £100,000
 - Permanent Disabling Injuries - £100,000
 - Temporary Total Disablement – Weekly amount £200 for 104 weeks (Deferment period 34 weeks)
 - Temporary Partial Disablement – Weekly amount £100 for 104 weeks (Deferment period 34 weeks)
- 5.5 The benefits, as above, will apply to persons above the age of 75 years with the exception of the temporary weekly benefits. This in no way affects the liability cover of the Board, as with all employees & board members, if they are injured as a result of the Board's negligence, then a claim can be considered by them under the main AXA liability insurance.
- 5.6 In previous years, the personal accident cover only applied to persons up to 75 years of age. For 2023-2024 we requested the policy be extended to persons over 80 years of age. Although we were unable to do this for all benefits, we were able to increase the age for the benefits as mentioned above. The personal accident cover has only been in place since 2017/2018 as it is part of the AXA insurance policy. It was not included in any of the previous insurers' policies.
- 5.7 Over the last round of board meetings a number of IDBs have asked for re-assessments of their pumping stations for insurance purposes. Having taken stock on these requests, this is not a service we are currently able to offer at the Middle Level Commissioners without procuring what would likely be considerable supplier experience that would then be an additional cost to Boards.
- 5.8 Appendix 1 explains the rationale with the recommendation that Boards, in determining their valuations for insurance purposes, recognise the limitations associated with their current valuations and the risks they hold of being underinsured.

6. Rating

- 6.1 On 7th September 2023 we were advised that South Holland IDB and the Water Management Alliance will no longer be supporting DRS operating on local area networks after 31 March 2025. This rating and election management software has been in place for 25 years. DRS is owned by South Holland IDB and was originally developed by this Board around the year 2000, primarily for its own use.
- 6.2 Since that time, most other IDBs have decided to use DRS under licence and it is therefore their view today that the next rating system should be controlled and developed by ADA, for use by its IDB membership should they want to, given that all but 3 IDBs and 1 IDD in England and Wales now use DRS. ADA have confirmed that they are in positive discussions on this matter.
- 6.3 This presents a significant risk to the Middle Level Commissioners as well as to the clerking service we provide to our administered IDBs which all rely on this system. However, it also presents an opportunity for an improved system as we are currently unable to efficiently and optimally use the full capabilities of the system, as it doesn't cater well for dual rated areas and penalties. We have asked to be part of any team scoping any future system and/or system support.

7. Lowland Agricultural Peat

- 7.1 Led by Robert Caudwell, the Lowland Agricultural Task Force's report was published by Defra in June 2023. The report has a strong focus on the role Internal Drainage Boards could play in

supporting and enabling landowners and land-managers. In particular, recommendation three includes:

- Government assessing the legal implications of asking responsible bodies to raise water levels in the interests of preserving peat soil carbon.
- Government considers giving IDBs new powers.

7.2 The Government's response to the Caudwell report recommendation three:

Recommendation 3: Legal protection and powers for managing water for carbon

We agree with recommendation 3 that authorities responsible for water management must have the legal protection and powers to manage water differently to play their part in peat preservation. We will undertake an assessment of the legal implications of asking responsible authorities to raise water levels in the interests of preserving peat soil carbon as we implement the Plan for Water action to streamline our water policy and legal framework. This will inform relevant new powers and any required legislation.

7.3 In response to the report Defra have set up two pilots funds, namely the Lowland Agricultural Peat Small Infrastructure Pilot (LAPSIP) specifically for IDBs and being administered by ADA and the Lowland Agricultural Peat Water Discovery Pilot (LAPWDP) available to IDBs and administered by the Environment Agency.

7.4 The bidding windows for these was in October 2023 with key criteria being project delivery within 2024. The timescales and criteria have made it very challenging for Boards to identify and submit deliverable bids. This alongside capacity constraints within the Middle Level Commissioners have meant we have unfortunately been unable to offer services to IDBs to make the most of this opportunity.

7.5 Fenland SOIL is a not for profit members organisation that aims to inform and develop 'whole farm' land use policies, aimed at achieving climate change mitigation and biodiversity enhancement in the Fens, and to help establish an agreed set of numbers for GHG emissions for deep, shallow and wasted peat soils. They have a small, dedicated team with farmers at its core to tackle climate issues relating to agriculture and peat in the Fens. They have recently undertaken opportunity mapping assessments across Manea & Welney district and have just started similar covering Upwell district.

7.6 Fenland SOIL currently offer Growers/Farmers and Corporate Membership and are keen to develop an affordable membership offer for IDB Groups. We are working with them to agree a Middle Level Commissioners and administered IDB group membership. Not only is this important to help Boards with their environmental enhancement duties, but it will be crucial if we are to maximise future funding and partnership working opportunities.

Author Name: Paul Burrows

Role: Clerk

The Clerk referred to the current 'Clerkship Agreements' which were due a refresh to keep pace with the changing IDB governance standards, financial requirements, health & safety, environmental legislation and capital Works delivery and that he would be fully assessing the services to IDBs over the next 12-18 months to ensure that there is clarity on the full range of serviced offered, along with the associated terms and conditions and fee arrangements.

Concerning the management of risk, the Clerk reported that he was looking to gain greater clarity by bringing in Key Health Indicators, which would allow and assist Boards to assess their strengths and weaknesses to help identify and manage risk. These are a key component of the Board's new risk management strategy.

Adding to the written report regarding Rating, the clerk added that it may be that Board's will need to also earmark and account for budget within rates to act as a contribution towards the development of any replacement software system.

The Clerk also highlighted the opportunity for the Chairman to contribute towards the decision making on the next electricity contract. D Boyce asked about renewables at the Board's pumping station and offered his services to investigate options. The clerk welcomed this and agreed to put him in contact with MLC's M&E Engineer.

G Boyce enquired as to whether there was any negotiation around the MLC fees. The Clerk added that it was his intent to clarify service provision and fees, however the reality is that the requirements on Boards has increased significantly over the last 15 year and will continue to do so and this comes at a cost for increasing professional services. The Clerk added that for small IDBs the proportion spent on administrative overheads and professional services was a good metric to inform the future of our local IDB landscape referred to earlier.

B.1048 Environment Officers Update

The Clerk reported that the lack of a written report for this meeting from the Environment Officer was due to her priority being focussed on the Middle Level Bank Raising scheme and on urgent badger management issues– he informed Members that part of these works is to put Environmental/Conservation process and procedures in place, which will then subsequently provide benefit to all IDBs, with badger training planned to be rolled out soon. He added that a service agreement and costings for IDB badger licensing services by the MLC was being developed and will be shared via the Chair in due course. He added that the likely cost was not currently factored into the estimate budget to be reviewed later in the meeting.

G Boyce added that he had not yet met the new Environment Officer. The Clerk added that he was free to call her if and when there was a specific need and that she had put on a local conference and was at the ADA Environment Days that all members were free to attend.

B.1049 Chairman's items

The Chairman had nothing specific to report that was not covered elsewhere in the agenda.

B.1050 Consulting Engineers' Reports, including CIP & FCRM Grant-in-Aid

Viz:

Provided by the Middle Level Commissioners		Item No:	9
Meeting:	NORDELPH IDB	Subject:	CONSULTING ENGINEERS REPORT: CHIEF ENGINEER'S SUMMARY & CAPITAL PROGRAMME
Date:	Wednesday 13 th March 2024	Officer Responsible:	Nicola Oldfield

RECOMMENDATIONS

The Board is asked to:

- A. **Provide views on the review of the potential extents of either an "area of concern" and/or "Acute drainage areas would be welcomed as described in Section 3.1.**
- B. **Review and approve its Capital Programme taking account of the advice in Section 4.**

1. Overview of services provided to the Board

1.1 The Middle Level Commissioners currently act as Consulting Engineers to the Board providing the following services. These are provided for set fees, hourly rates and/or at cost by the in-house team (capped within our limited capacity and capability) and are supplemented by consultants, contractors and specialist services where necessary.

- Mechanical & Electrical (M&E): Providing general advice, routine maintenance, minor works and inspections. Supporting development of capital works programme.
- Capital works: Advising the Board and undertaking client, project and contract management roles.
- GIS & Survey
- Strategic Planning: Inputs on behalf of the Board to relevant spatial plans (eg Local Plans), flood & water strategies and plans (eg Drainage & Wastewater Management Plans, Fens 2100+)
- Planning and consenting: Responding to Planning Applications and related matters on behalf of the Board and advising on and issuing byelaw consents. There have been no planning, consent and infiltration device applications since the last report.

1.2 Please note that our planning and consenting services currently only have the capacity to be reactive and there is no proactive enforcement service defined and resourced with no allowance made in the Board's/Commissioners' budget for such action.

1.3 A Strategic Spatial Planning report will be compiled and published periodically on www.middlelevel.gov.uk and cover the interests of the Middle Level Commissioners and all its administered Boards.

1.4 In order to reduce the cost to the Board and focus limited resources on delivery rather than reporting, the Board has previously resolved to not have a detailed planning report as part of the Consulting Engineer's report. However, this may have governance related implications and does place a burden on the Board's Officers and/or the Clerk's representative attending the Board Meeting.

1.5 The Middle Level Commissioners intend to refresh the services provided to IDBs by developing a service catalogue that will clarify the full range of services that are offered, along with associated terms and conditions and fee arrangements. This is expected to be developed over the next 12-18 months. Boards will be offered the opportunity to engage in this process to help define the final service offer.

2. Chief Engineer's summary

2.1 The new process for delivering grant-aided schemes is now in progress. As more grant-aided projects come online, the MLC engineers' workload will need to be balanced with additional resources. We are using a number of different external consultants and will be monitoring their performance, using this to inform our future delivery model. The Board is reminded that should they wish to progress any capital schemes that grant-in-aid may be available and any future proposals should be included in the forward capital forecasts provided to the Environment Agency.

2.2 Recent storms (Babet and Henk) may have provided a good opportunity to collect additional data about how the catchment responds to rainfall, however resources are always stretched during an event. We will be able to use telemetry data where it exists, but we encourage the Board members to gather evidence in the form of photos or water level marks (where it is safe to do so), and any

other information about the system during an event, which will be useful in supporting any grant-in-aid applications for future works.

2.3 Fens Reservoir

Anglian Water's Fens Reservoir development work is moving fast. The Middle Level System has a significant role to play in enabling its delivery, with benefits to all parties; there are potentially significant improvements and financial benefit opportunities to secure. It is imperative that MLC staff continue to be closely involved in consultation with Anglian Water's various design and assessment teams to ensure that the Reservoir does not have any adverse impacts on the Middle Level System and our ability to continue to manage water for the IDB districts. Therefore, it is likely that MLC staff may be required to join meetings with the Anglian Water team at short notice and this may briefly affect work we are delivering for the Boards. In this event, we will make any necessary arrangements to limit the impacts this may have.

3. **Technical Services**

3.1 High Rainfall Event and Flooding Incident – December 2020

Further to the last meeting report the Middle Level Commissioners' Planning Engineer has continued to raise concerns about the issues experienced within Cambridgeshire during or following high rainfall and/or exceptional circumstance type events and the apparent lack of action being taken and has enquired of other partners whether given the time that has elapsed any progress is being made to resolve some of the issues.

In view of the above it is considered appropriate to advise the appropriate RMA, where relevant, on areas which experience problems, particularly within the urban environment, and require protection, intervention and/or investment.

Initially, three areas of designation are proposed:

- A. Business as usual - Areas where there are no known problems with the local water level and flood risk management systems that cannot be solved through the Board's "day-to-day activities".
- B. Areas of concern - An area served by a water level and flood risk management system that can approach capacity during rainfall events which has been the subject of or is at an increased risk of flooding that is unlikely to be solved through the Board's "day-to-day activities" and may require protection, intervention and/or investment by the relevant RMA(s).
- C. Acute drainage areas – A geographical area with multiple or interlinked sources of flood risk where there is a need for a higher standard of water level and flood risk management than normal to ensure that any new development will not increase flood risk that affects people, properties and local infrastructure and may require protection, intervention and/or investment by the relevant RMA(s).

Neither items B nor C are the same as a "critical drainage area" which has a specific meaning in flood risk terms i.e., "A Critical Drainage Area (CDA) is an area that has critical drainage problems and which has been notified to the local planning authority as such by the Environment Agency in line with the National Planning Policy Framework (NPPF)."

The intention is to highlight these areas to the relevant RMA e.g., planning authorities, LLFA, Anglian Water, the Environment Agency etc., as an area which requires more involved management and will assist in protecting the local flood and water management systems including the Board's system.

As a result, apart from in the most exceptional circumstances, an initial request is that all water discharges within this area must be attenuated to current volumes and/or greenfield rates of run off, where practicable.

Following discussions, colleagues within the Middle Level Commissioners' Works Department advised that following the December 2020 event the MLC system took up to ten days, and IDB systems up to five days, to return to normal.

A review of the potential extents of either an "area of concern" and/or "Acute drainage areas" has been undertaken and it is considered that in the absence of any reported flooding and unlikely growth in the area it is considered that no designations are required at this time. **The Board's views on these areas would be welcomed.**

3.2 Summary of Key Planning Issues

New developments and the use of SuDS

As discussed in the last Meeting Report It is considered that there is sufficient evidence that current surface water design practices do not allow for exceptional weather conditions, such as that experienced prior to the December 2020 event which are similar to those being experienced now, Storm Babet (October 2023), or the complex network of water level and flood risk management systems within the Fens. Therefore, consideration is being given to requiring designs to:

1. Incorporate a higher Standard of Protection (SoP), possibly up to 0.5% AEP (1 in 200 year) event
2. Include a greater allowance for Climate Change, in excess of 40%, and
3. Be able to "store" water on site for several days until the peak flows have passed.

The introduction of Schedule 3 of the Flood and Water Management Act may assist particularly if the Commissioners represent the Board on the SuDS Approval Board (SAB) when implemented.

4. Capital Programme

4.1 The Board's Capital Programme is shown as Appendix 1.

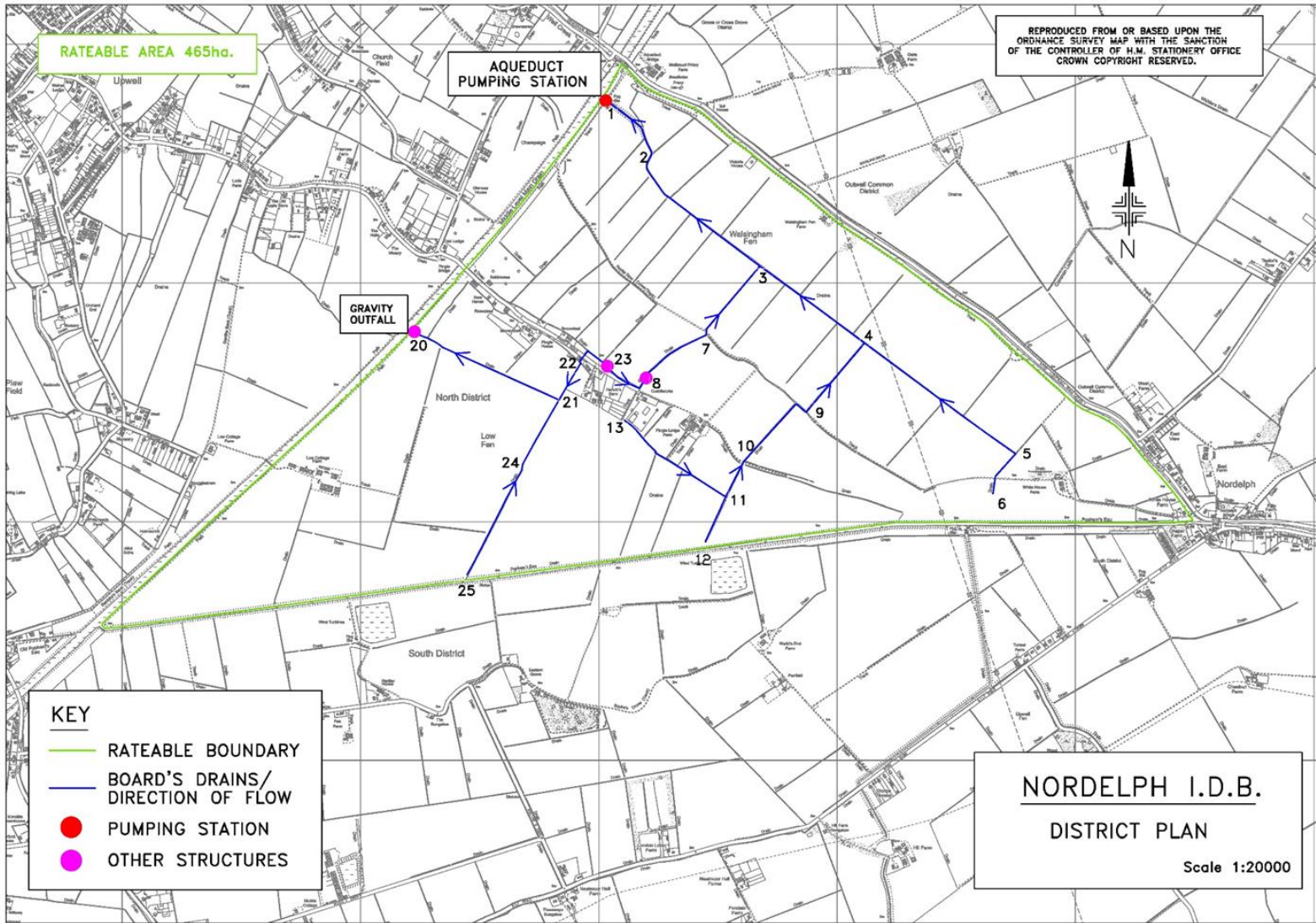
4.2 In terms of FCRM Grant-in-Aid (FCRM GIA) from the Environment Agency, the Board does not currently have any schemes identified.

Author Name: Nicola Oldfield
Role: Chief Engineer

Appendix 1: Capital Programme
Appendix 2: District Plan
Appendix 3: M&E Report

Appendix 1

[illegible]



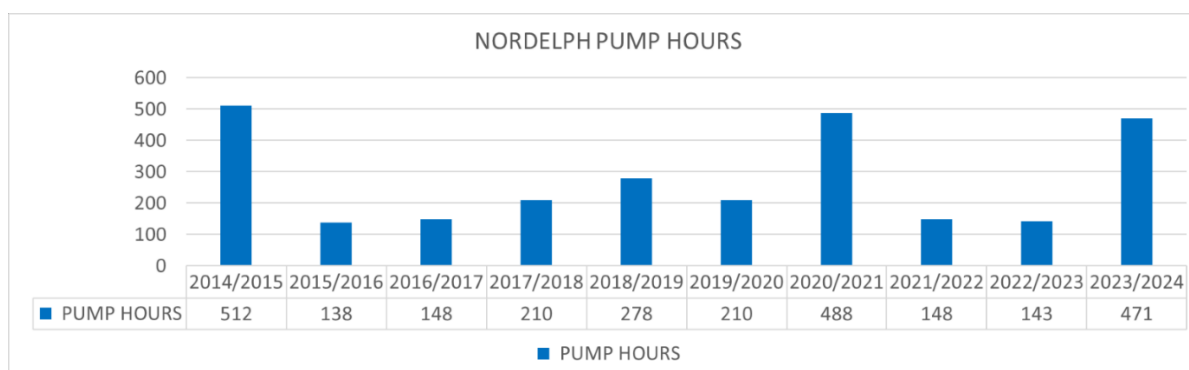
Provided by the Middle Level Commissioners		Item No:	9
Meeting:	NORDELPH INTERNAL DRAINAGE BOARD	Subject:	CONSULTING ENGINEERS REPORT: MECHANICAL & ELECTRICAL
Date:	Wednesday 13 March 2024	Officer Responsible:	Dave Bantoft

1. M&E key messages and advice

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

The new pump was scheduled to be fitted before the 2023/24 pumping season. On the day of fitment, the pump flange and supporting claw were found not to be directly compatible. This was traced to an error with the pump supplier which they accepted. The issue can be overcome by drilling of the flange. As the existing pump was still running ok, (albeit with very low insulation resistance readings) the decision was made to postpone the fitment as we did not want to find any other issues that may result in excess time to rectify which would mean no pump availability. The pump will be fitted at the end of this pumping season.

2. Pumping summary



3. Inspections

- 3.1 EICR Test and Due dates as below:

Board	EICR Pass Date	EICR Due
Nordelph	11-Nov-2020	11-Nov-2025

Author Name: Dave Bantoft

Role: M&E Engineer

The Board reviewed the reports and acknowledged that their new pump would be installed as soon as practical once the pumping season is over. G Boyce asked whether the bank slip on the Board's main drain could be rectified at the same time, if the pump works necessitated drain down. The clerk added that he had asked the M&E Engineer that question and added that it was different engineering expertise that would need to assess and properly cost the bank works.

The Clerk highlighted the recent government budget announcement of £75m for IDBs and that he was awaiting details on how this would be used and what the eligibility criteria will be. Once this is known he'll engage the Chairman.

B.1051 Health & Safety

Viz:

Site Safety Inspection Record

Nordelph (ND)		Complete
Name of organisation:	Nordelph	
Date of site visit	01.02.2024 08:00 GMT	
Address of inspected premises	Aqueduct Pumping Station Outwell Wisbech Cambridgeshire PE14 8QA	
Name of Advisor	Martin Clark	
Time of arrival at site:	01.02.2024 08:00 GMT	
Audit Name	Nordelph (ND)	

Audit

An opening meeting was held with

Roger Means / Glenn Boyce

Have there been any accidents since our last visit?

No

None recorded

Have there been any new starters since our last visit?

No

None recorded

1

As discussed, in order to provide a consistent standard of signage at each of the pumping station sites, it is recommended that signage is displayed on the site access gate(s) or perimeter fencing where provided, or pumping station building that has the following information:

- Pumping Station Name.
- IDB Name.
- Location details. eg. Grid ref, 'What Three Words'
- Contact details for emergency (e.g. name, phone number, email).
- Hazard warning pictograms relevant to the site, e.g. electric shock, automatic machinery, deep water or fall from edge, no unauthorised entry, etc.

It was suggested that Middle Level Commissioners are contacted to facilitate this



Photo 1

2

Fly tipping in the area was discussed, it was understood that this has not impacted the pumping stations although it remains a concern in the local area.

3

It was pleasing to note that no significant issues have been recorded since the previous site visits in Jan 2022, access steps / barriers remain serviceable and it was understood that reeds / grass growing in front of the pump station are regularly cut back.



Photo 2

Photographic Risk Assessment

Signature of person informed

Signature of person informed



Signed by Roger Means

Advisor's signature



Martin Clark

Departure time

01.02.2024 10:46 GMT

Photographic Risk Assessments closed out during the visit.

Nil

Number of outstanding Photographic Risk Assessments

0
From 0 to 99

Media summary



Photo 1



Photo 2

The Chairman reported on the recent inspection by COPE highlighting only signage to address. G Boyce confirmed that he had actioned and installed a new sign at the cost of £18.

B.1052 District Officer's Report

G Boyce added that everything he had included within his report had already been covered within the meeting discussion, Viz:

Glenn D. Boyce
District Officer for N.I.D.B ~ Instructor Number 1:51896
Pingle Lodge Farm, Upwell, Wisbech, Cambs.
PE14 9BN
Phone 07758515340



9th February 2024

District Officers Report

Yet another very wet year.....

The pump is running ok and still hasn't been replaced.

An unannounced meeting with the electricity supplier was held this month as the smart meter fitted will not send readings.

(I think they wanted to "cold call" in case someone had interfered with the equipment!)

They do not accept signal in the fens is not really good enough.

They are going to try fitting a new meter sometime in the future.

Drains were flailed and weed bucketed as usual. (Nigel Harrison's company)

We had a new operator on the machine this year and work quality was not as good. More areas were left and drain bottoms / centres were missed. Much more time will have to be spent guiding him to our needs.

The land slip in the main drain (just a couple of hundred yards from the station) has moved further into the drain (see pictures) It has now reached a point where something needs to be done.

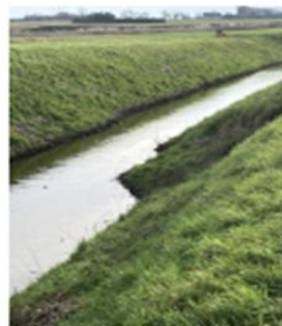
My recommendation is to leave alone until the pump has been replaced in case the MLC need to dam the drain. This is an ideal spot.

When this job is finished, a repair will be necessary and should be budgeted for this year or certainly in the next two.

A new sign recommended by the Cope safety people has been bought and will be installed shortly.

Our owl box has been in use again this year.

Regards Glenn ☺



B.1053 Finance – looking back;

Viz:

Provided by the Middle Level Commissioners		Item No:	12
Meeting:	NORDELPH INTERNAL DRAINAGE BOARD	Subject:	FINANCE REPORT: LOOKING BACK
Date:	Wednesday 13 th March 2024	Officer Responsible:	Robert Hill/Sam Ablett

RECOMMENDATIONS

The Board is asked to:

- A. Consider and approve the payments detailed for 2023/24.

Finance Officer's review and key messages

The Clerk to report.

1. Payments for 2023/24

- 1.1 Payments are detailed within Appendix 1

Author Name: Robert Hill/Sam Ablett
Role: Treasurer/Assistant Treasurer

Appendix 1 Payments for 2023/24

NORDELPH INTERNAL DRAINAGE BOARDPayments made 2022/2023 (1st March 2023 - 31st March 2023)

Middle Level Commissioners - Pumping station maintenance	163.44
	163.44

Payments made 2023/2024 (1st April 2023 - 28th February 2024)

Middle Level Commissioners - Fees (Production of Board report)	73.20
Middle Level Commissioners - Court fees	0.50
Middle Level Commissioners - IDB Health & safety Re-charge 2022-2023	213.00
Middle Level Commissioners - Administration charge, postages, telephone charges, stationery and Travelling	3,355.45
Association of Drainage Authorities - Subscription 2023	716.40
Environment Agency - Precept	897.17
Middle Level Commissioners - Pumping station maintenance	163.44
Public Works Loan Board - Loan repayment	1,467.65
PKF Littlejohn LLP - Audit Fee (2022-2023 accounts)	252.00
Middle Level Commissioners - Pumping station maintenance	173.04
Middle Level Commissioners - Administration charge, postages and telephone charges	2,502.32
Middle Level Commissioners - Internal audit fees (Whiting & Partners, 2022-2023 accounts)	588.00
Middle Level Commissioners - Fees (Production of Board report)	124.80
Middle Level Commissioners - Renewal of insurances	349.55
Glenn Boyce - District Officer's fee and pumping attendant's duties (2023-2024)	2,740.00
Environment Agency - Precept	897.16
Harrison Agricultural Contractors - Flail mowing and weed basket works	3,792.00
Public Works Loan Board - Loan repayment	1,467.65
Middle Level Commissioners - Pumping station maintenance	173.04
Corona Energy - Electricity supply to Nordelph pumping station	583.33
(NB - Amounts shown include Value Added Tax)	20,529.70

Payments

The Board noted and approved all the payments, querying the 50p court fees.

G Boyce flagged that the Board had no input into the choice of loan that they took out for their new pump. The Clerk highlighted that IDBs only had one option in terms of source loan and that was with the Public Works Loans Board. He added that the only choice within this is how much to loan and the length of term. D Boyce confirmed this as the case for Parish Councils too.

D Boyce asked about VAT status and the Clerk said that he would put him in touch with R Hill the Board's Treasurer to outline and answer any specific questions.

B.1054 Finance – looking forward;

Viz:

Provided by the Middle Level Commissioners		Item No:	13
Meeting:	NORDELPH INTERNAL DRAINAGE BOARD	Subject:	FINANCE REPORT: LOOKING FORWARD
Date:	Wednesday 13 th March 2024	Officer Responsible:	Robert Hill/Sam Ablett

RECOMMENDATIONS

The Board is asked to:

- A. Precept
- B. Renew its subscription to the Association of Drainage Authorities.
- C. Consider the Finance Officer's summary and key messages and approve a budget estimate for 2024/25
- D. Consider the District Officer Remuneration.

Finance Officer's summary and key messages

The Clerk to report

1. Fees, Remunerations and Subscriptions

1.1 RE DISTRICT OFFICER WAGES/FEES

2. Precept to the Environment Agency

- 2.1 Internal Drainage Boards are required to pay a Precept (IDB Precept) to the Environment Agency for their expenses managing water passing into main rivers. Predominantly, the Precept funds additional maintenance downstream of and/or benefitting IDB districts.

The precept for 2022/2023 was £1,742.00.

3. Estimates for 2024/25

- 3.1 The estimated budget for 2024/25 is shown in Appendix 1.

3.2 The Board are reminded that it is standard practice to budget for an average year in terms of rainfall and associated pumping requirements.

4. Rate Requirements for 2024/25

4.1 Appendix 2 details the rate requirement that needs to be set and approved by the Board in order to raise sufficient rate and special levy income to cover the budget estimate.

4.2 Board Members are welcome to propose alternative rate requirements and invite these for consideration by the Board along with their supporting rationale and proposed mechanism for catering within the budget estimate and/or the Board's investment strategy.

Author Name: Robert Hill/Sam Ablett

Role: Treasurer/Assistant Treasurer

**Enclosure 1 Determination of Land Values for Rating (CONFIDENTIAL PAPERS)
Rate Arrears (CONFIDENTIAL PAPERS)**

Appendix 1 Estimates for 2024/25

Appendix 2 Rate Requirements for 2024/25

Appendix 1

NORDELPH INTERNAL DRAINAGE BOARD
BUDGET 2024/2025

	<u>Estimated 2023/2024 £</u>	<u>Probable actual 2023/2024 £</u>	<u>Proposed budget 2024/2025</u>	<u>Remarks</u>
1 Insurances	500	350	450	A - Charges estimated from meter readings
2 Repairs and renewals	950	950	1,000	B - Estimate for new contract rates from October
3 Fuel	2,250	6,700 ^A	4,000 ^B	C - Includes flail mowing and ditching 3,160
4 Drainworks (including Environmental measures)	5,250	4,250 ^C	7,650 ^D	D - Includes provisions for: Flail mowing 1,500 Weed bucket 2,000 Slubbing - long reach 1,000 Piling - main drain <u>2,400</u> 6,900
5 Pumping and District Officer's payment	2,825	2,740	2,875	
6 Administration charge, Health and Safety contract, Audit fee, printing, stationery, advertising, Association of Drainage Authorities subscriptions etc	6,700 ^E	6,700 ^E	6,500	E - Includes for ADA subs - (year 2) F - Public Works loan repayment (£25k loan over 10 yrs = £2,935 per year)
7 Environment Agency Precept	1,830	1,794	1,848	G - Provision for installation of pump 647 Plant replacement fund 500
8 Loan charges	2,935 ^F	2,935 ^F	2,935 ^F	H - Provision for installation of pump 1,000 Plant replacement fund 500
9 Plant improvement works	500	1,147 ^G	1,500 ^H	I - Includes - Asset funding for pump installation 647
	23,740	27,566	28,758	J - Includes - Asset funding for pump installation 1,000
LESS Deposit Accounts interest	31	822 ^I	1,339 ^J	
	23,710	26,744	27,419	
<u>Estimated General Fund</u> Opening Balance 30,216 30,216 27,180 Rate Raised 32.00p 23,709 23,709 Rate Required 27,419 37.00 p Net Expenditure 23,710 26,744 27,419 Transfer to p/s account 0 0 0 Closing Balance 30,215 27,180 27,180				Estimated pump plant replacement fund Opening balance 01.04.2023 8,851 Transferred from G/F 2023/24 500 Expenditure 647 Estimated balance at 31.03.2024 <u>8,704</u>

Nordelph Internal Drainage BoardRate 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 2024/2025 is:-

- a) Proportion to be borne by the Agricultural Sector – 93.13%
- b) Proportion to be borne by Special levy issued to the Borough Council of Kings Lynn and West Norfolk – 6.87%

The product of a rate of 1p in the £ on Agricultural land and buildings is £690.

In 2024/2025 a rate of 1p together with corresponding Special levy would raise £741.

Estimated revenue cash balance on 31st March 2024 - £27,000

The estimated net expenditure for the Boards Revenue and Capital Programmes in 2024/2025, not including provision for the pumping plant replacement strategy is £27,419 and is equivalent to:-

- a) a rate in the £ on Agricultural land and buildings of 37.00p and
- b) a Special levy on the Borough Council of Kings Lynn and West Norfolk of £1,883

In 2023/2024 a rate of 32.00p in the £ was raised together with a Special levy of £1,615 on the Borough Council of Kings Lynn and West Norfolk.

P BURROWS

Clerk to the Board

February 2024

B Boyce highlighted that the ownership of the property subject to agricultural land transfer was not in their family's ownership and had not been for many years.

The Board considered estimates of expenditure and proposals for special levy and drainage rates in respect of the financial year 2024/2025 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 93.13% and 6.87%.

The Chairman reported that he'd reviewed the estimate with R Hill the Treasurer and proposed the Board support the rate of 37p to raise income to meet the estimated budget. This was seconded by C Crofts and carried unanimously.

RESOLVED

- i) a) The Board agreed that the sum of £2,102 (plus an additional payment of £130.00) be allowed for the services of the District Officer for 2024/25.
- b) The Board agreed that the sum of £613.00 (plus an additional payment of £30.00 for expenses) be allowed for the provision of pumping station duties for 2024/25.
- ii) Approve continued membership of ADA with payment every other year as agreed between the Chairman and ADA. 2023 was the last payment so 2025 will be the next.
- iii) The Board agreed to the determination of land for rating purposes and associated write off of rate arrears covered within the confidential item.
- vi) That the estimates be approved.
- v) That a total sum of £27,419 be raised by drainage rates and special levy.
- vi) That the amounts comprised in the sum referred to in v) above to be raised by drainage rates and to be met by special levy are £25,536 and £1,883 respectively.
- vii) That a rate of 37.00p in the £ be laid and assessed on Agricultural hereditaments in the District.
- viii) That a Special levy of £1,883 be made and issued to the Borough Council of Kings Lynn and West Norfolk for the purpose of meeting such expenditure.
- ix) That the seal of the Board be affixed to the record of drainage rates and special levies and to the special levy referred to in resolution viii).
- x) That the Clerk be authorised to recover all unpaid rates and levy by such statutory powers as may be available.

NB. Declarations of interest for this item where from G D Boyce, Mrs B Boyce & D Boyce

B.1055 Date & Time of next Meeting

Wednesday 12th March 2025, 18:00, New Farm House, Outwell

B.1056 Any other business

B Boyce offered to arrange a date, facilitate attendance and take the minutes of a June meeting of the Board to review the Annual Governance Statement and consider the annual accounts. This was agreed by the Board.

..... Chair

..... Date