



Goole Fields

District Drainage Board

**Half Moon Inn
Main Street
Reedness
Goole
DN14 8ET**

Meeting Papers

Tuesday, 14 May 2019

2:00pm



Shire

Group of IDBs

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Meeting Papers

Prepared by:

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Engineer - Paul Jones ONC HNC BSc (Hons) MSc (Eng) GMICE

Environment – Alison Briggs BSc (Hons) MSc., CEnv. MIEMA

Asset Manager - Martin Spoor BSc (Hons) Engineering, Geology, and Geotechnics

Finance Officer - David Blake BSc (Hons) Accounting

Finance Officer - Mark Joynes BSc (Hons) Mathematics

Rating Officer - Janette Parker

Purpose

These meeting papers have been prepared solely as a record for the Internal Drainage Board. JBA Consulting accepts no responsibility or liability for any use that is made of this document other than by the Drainage Board for the purposes for which it was originally commissioned and prepared.

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1. Governance

1.1 Apologies for Absence

1.2 Declaration of Interest

Board Members are advised to declare a pecuniary or non-pecuniary interest on any item in the Agenda.

1.3 Minutes of the Meeting held 10 January 2019

Present

Mr MPG Dougherty (Chairman)	MD
Mr J Barker	JB
Mr D McTaggart	DMT
Mr John Oldridge	JO
Mr Martin Belton	MB

In attendance on behalf of JBA Consulting, Clerk, Engineer and Environmental Adviser:

Mr I Benn	IB
Mr M Joynes	MJ

Apologies for Absence

2019.1 Apologies were received from Mr P Jones of JBA Consulting.

Declaration of Interest

2019.2 There were none.

Minutes of the Meeting held 23 January 2018

2019.3 Minutes of the last meeting were circulated with the meeting papers. The minutes were taken as read other than a typographical error on minute 2018.23. It should have read 'MD seconded'. **JB proposed and MB seconded the Minutes be approved for signature by the Chairman**, all in agreement.

Matters Arising

2019.4 Thorne Moors: JB asked if Natural England had been approached regarding the water coming off Thorne Moors. MD said the pump was not functioning and had met Tim Kohler on site. DM said the situation may have contributed to the additional water in the Board's drains.

Matters Arising Not Discussed Elsewhere

2019.5 There were none.

Clerk's Report

2019.6 GDPR: IB reported the GDPR situation had been resolved and was no longer a concern.



2019.7 Flood Risk & Water Level Management Policy: The Board considered the FRWM policy. After due discussion JB proposed the Board adopt the policy. MB seconded and all were in agreement.

2019.8 Humber Strategy Comprehensive Review: IB circulated copies of the review and MD requested IB give the Board a précis. IB did so, particularly emphasizing the importance of working with landowners regarding adapting to the rising tide and climate change. Members were encouraged to get in contact if they wish to know more.

2019.9 Association of Drainage Authorities: The Board discussed their earlier decision not renew their membership in 2018. The Board re-considered this and affirmed they did not wish to rejoin in 2019, though they remain open to the possibility of re-joining at some future point.

Financial Report

The Financial report, copies of which had been circulated with the meeting papers, was considered and adopted by Members.

Matters Arising

2019.10 Rating: It was noted that the all rates & the special levy for the year ending 31 March 2019 had been received.

2019.11 Internal Audit: Members noted the minutes of the Audit Review Panel that took place on 25 November 2018.

2019.12 External Audit: Members noted that the External Audit for the year ended 31 March 2018 was complete with no issues arising.

2019.13 Risk Register: MJ gave a brief introduction to the document and noted some of its features. JB said the document could be easily understood. In particular, the Board discussed the possibility of and risks associated with asset failure. MJ said the pumping station was not insured and the Board lacked the funds to remedy serious damage. IB said there may be a solution from work done in other areas. JB enquired about the possibility of second-hand pumping equipment. IB said an update would follow from the engineer. The Board discussed the 12' inch pipe. IB said there was often very little in the dyke and water storage may be a possibility. MJ asked the Board to approve the document. MB proposed, DM seconded the document was duly approved.

UPDATE – second hand pumping equipment has been raised and continues to be explored through every pumping station refurbishment in Shire Group of IDB Districts, however, no suitable candidate with similar characteristics has been found to date.

2019.14 Estimates, Rates & Special Levies for the Year Ending 31 March 2020: MJ gave a brief summary of the Board's estimated expenditure for the above year. MD enquired why the pumping station costs for that year were higher than usual. MJ said increase was to meet the cost of the proposed works by Henry Jubb, which the Board discussed at later point in the meeting. After due discussion, JB proposed the Board set the rate for the year ending 31 March 2020 at 19p and. MB seconded and the motion was carried. The rate was subsequently sealed and signed by the chairman.

2019.15 Five Year Budget Estimate: The Board reviewed the five-year budget estimates and the levels of income & expenditure over that period.

2019.16 List of Cheques: The Board approved for signature by the chairman a list of cheques signed since the last meeting totalling £19,927.10, £860.24 of which had been signed by the Officers only. JO enquired about audit costs, in particular why the Board incurred both internal & external audit fees. MJ gave a brief explanation, highlighting the importance of the internal audit function. IB discussed the maintenance costs incurred



and the Board discussed their options regarding future providers. The Board also approved a list of payments that were made directly from the Board's bank account totalling £79.25.

Engineer's Report

The Clerk's report was read and approved.

Matters arising

2019.17 Cross Drain Pumping Station: The Board discussed the condition of the station and in particular, the recommendations from Henry Jubb. IB said the main isolator switch cannot be used. MD said the supply may never have been turned off before now. IB said the slip rings and brushes were badly rusted and needed replacing on both pumps. JB asked if it was possible for the work to be carried out without disengaging the pumps. MB said the pumps could be dealt with separately, guaranteeing one remained in service at all times. IB said the details of the works could be confirmed but informed the Board the cost would be £4,883 + VAT. JB asked if the works were necessary. IB informed the Board the recommendations were from a professional electrician, and that the Board's engineer was of the opinion that the works should be carried out as soon as possible. DM said inspections should take place every five years, and perhaps the Board should wait until Spring has passed. MB asked about the timescale and suggested the works could be completed in around 1 week. JB said it could be 2-3 months before the works could be scheduled. IB asked if the surrounding area could be cleared up. MD said it would be cleared up but not necessarily decorated. JB said the works need to be done. MB said it may not matter if the works were done this year or next. After further discussion the Board approved the works. IB said Paul Jones would report back with details and timings.

2019.18 Asset Inspection specification: IB gave the Board a brief update. He said it could be more expensive than originally envisaged, and that much preparatory work was needed.

2019.19 Planning, Pre-application Advice & Consents: The Board noted the information in the report.

Environmental Adviser's Report

The Environmental Report circulated with the Meeting Papers was read and approved.

Health & Safety Report

The report which was circulated to members was read and noted by members.

Any Other Business

2019.20 Management Services: A copy of the contract was circulated for members' consideration. After a short discussion, the Board approved the document for signature by the chairman.

2019.21 Cross Dyke: JO informed the Board that Cross Dyke is in a poor state and needed weeding. MD said the Board would consider the matter at their next meeting.

2019.22 Date of Next Meeting: The meeting was closed at approximately 4:15pm. The next meeting will take place on Tuesday 14 May 2019, 2:00pm at Half Moon Inn, Reedness.

1.4 Matters Arising not discussed elsewhere



2. CEO's Report

Recommendations

- Members note the information in the report

2.1 Legislation

2.1.1 Data Protection Act 2018 and GDPR

2.2 Policy

2.2.1 Flood Risk & Water Level Management Policy

2.3 Environment Agency

2.3.1 Humber Strategy Comprehensive Review

The Engineering workstream associated with the Strategy is looking at the issue of tide locking or outfalls becoming non-operational due sediment build up around the estuary. It is hoped the scale of siltation/tidal locking can be quantified and locations of the issue across the estuary can be mapped in order consideration can be given as to how the Strategy engages and recognises the difficulty. There will be pieces of work, probably within geomorphology and erosion which will play a part in understanding what processes are impacting it, as well as considering what sea level rise/climate change will look like into the future. Considering it at the strategical level will hopefully allow the true scale can be quantified and best practice can be shared as well as a consistent approach to benefit/outcomes sharing.

A shapefile of outfalls currently affected and potential to be affected during the life of the Humber FRMS has been produced and shared with the Strategy Engineering workstream delivery lead.

2.4 Election Year

2019 is an election year for the Board and the procedure is set out below.

31 October 2019 will see the end of the current three-year term of office of the elected members of the Board, a new Board coming into place on 1 November 2019.

The Board are required to approve certain procedural arrangements in respect of appointment of a returning officer, date of poll if necessary as follows: -

- i) To confirm the appointment of JBA Consulting as returning officer.
- ii) A draft register of electors was prepared on 1 April 2019 and has been advertised on the Board's website. The Board are asked to consider any representations made by the public and approve the register. This approval must then be advertised.
- iii) It is proposed to receive nominations by post and the last date for return of the nomination papers in Friday 4 October 2019.

If there are more candidates nominated than the fixed number of elected members, then a poll must be arranged and the date for that poll is to be Friday 25 October 2019.

3. Financial Report

Recommendations

- To note the information contained in this report
- To approve Section 1 of the AGAR
- To approve the Accounts for the Year Ended 31 March 2019
- To approve Section 2 of the AGAR
- To approve the schedule of payments

3.1 Rating Report

Details of the Rates and Special Levies issued, and payments received up to and including 29 March 2019: -

	£	£
Balance Brought forward at 1 April 2018		<u>NIL</u>
2018/2019 Drainage Rates and Special Levies		
Drainage Rates		21,292.16
Special Levies		
East Riding of Yorkshire Council	5,490.00	5,490.00
Total Drainage Rates Due		<u>26,782.16</u>
Less Paid: -		
Drainage Rates		21,292.16
Special Levies		
East Riding of Yorkshire Council	5,490.00	5,490.00
Total Drainage Rates Paid		<u>26,782.16</u>
Balance Outstanding as at 29th March 2019		<u>NIL</u>

3.2 Audit

3.2.1 Internal Audit

The Internal Audit of the Board's financial statements for the year ended 31 March 2019 is complete and the auditor's report is shown in appendix A.

3.2.2 Annual Governance and Accountability Return (AGAR) Section 1 - Annual Governance Statement 2018/19

Members are asked to review and approve Section 1 of the AGAR which can be viewed at Appendix B.

3.3 Accounts for the Year Ending 31 March 2019

The accounts for the year ending 31 March 2019 are included as a separate item in your pack



3.4 Budget Comparison for the Year Ended 31 March 2019

2018/19				31 March 2019		%
Approved Estimate	Actual to date					
£	£	£	£			
<u>INCOME</u>						
Drainage Rates on Agricultural Land: -						
21,292	21,292			19p in £ on AV of £112,064		100.00%
Special Levy						
East Riding of Yorkshire Council						
5,490	5,490			19p in £ on AV of £28,896		100.00%
Other Income: -						
0	0			Consent		0.00%
2	2			Wayleave		100.00%
<u>0</u>	<u>26,784</u>	<u>0</u>	<u>26,784</u>	Bank Interest		0.00%
<u>EXPENDITURE</u>						
2,527	2,453			Environment Agency - Flood Defence Levy		97.07%
Revenue: -						
Administration: -						
4,484	4,505			Clerk and Engineer's Fees		100.46%
5,000	3,353			Other Administration Expenses		67.07%
Maintenance: -						
7,700	6,603			Contract Maintenance		85.75%
6,000	5,418			Pumping Station		90.31%
<u>1,950</u>	<u>27,661</u>	<u>1,545</u>	<u>23,877</u>	Other Expenditure		79.21%
	(877)		2,907	Surplus - (Deficit)		
	<u>24,173</u>		<u>27,685</u>	Balance Brought Forward		114.53%
	<u><u>23,296</u></u>		<u><u>30,592</u></u>	Balance Carried Forward		

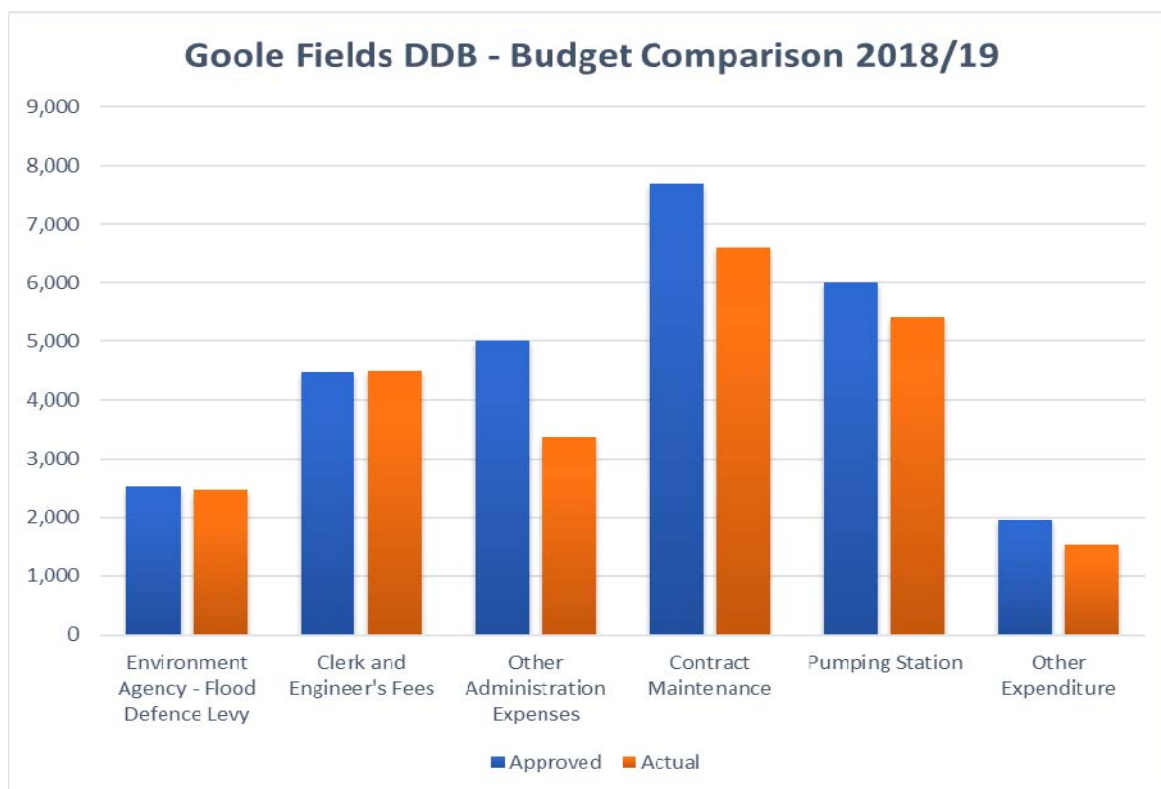
3.5 Annual Governance and Accountability Return (AGAR) Section 2 - Financial Statements 2018/19

Members are asked to review and approve Section 2 of the AGAR which can also be viewed at Appendix B.

3.6 Five Year Budget Comparison

The five-year budget estimate is shown below.

Goole Fields District DB	0	0	0	1	2	3	4	5
	2018/19	2019/20	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
Revenue Account	Actual	App	Est	Est	Est	Est	Est	Est
	Out-turn	Budget	Out-turn	Out-turn	Out-turn	Out-turn	Out-turn	Out-turn
	£	£	£	£	£	£	£	£
Income								
Drainage Rates	21,292	21,292	21,292	21,852	22,413	23,533	24,654	25,774
Special Levies - EYRC	5,490	5,490	5,490	5,635	5,779	6,068	6,357	6,646
Bank Interest, consents etc	2	2	2	2	2	2	2	2
Total Income	26,784	26,784	26,784	27,489	28,194	29,604	31,013	32,423
Expenditure								
Flood Defence Levy	2,453	2,527	2,453	2,527	2,527	2,603	2,603	2,603
Clerk & Engineers Fees	4,504	4,484	4,484	4,484	4,484	4,750	4,750	4,750
Other Administration	3,353	4,500	4,500	4,635	4,774	4,917	5,065	5,217
Maintenance of Drains	6,603	7,700	7,700	7,931	8,169	8,414	8,666	8,926
Maintenance of Pumping Station	4,756	10,000	10,000	6,000	6,180	6,365	6,556	6,753
Annual Service & Inspection	662	682	682	702	723	745	767	790
Other Expenditure								
Biodiversity Action Plan etc	451	850	850	876	902	929	957	985
Dempster IDB wayleave	391	400	400	412	424	437	450	464
Humber Management Scheme	103	100	100	103	106	109	113	116
Reedness & Swinefleet DB wayleave	600	600	600	618	637	656	675	696
Total Expenditure	23,876	31,843	31,769	28,288	28,926	29,925	30,603	31,300
Surplus/(Deficit)	2,908	(5,059)	(4,984)	(799)	(732)	(322)	410	1,123
Balance Brought Forward	27,685	30,213	30,593	25,609	24,810	24,078	23,756	24,166
Balance Carried Forward	30,593	25,154	25,609	24,810	24,078	23,756	24,166	25,289
Penny Rate in £	19.00p	19.00p	19.00p	19.50p	20.00p	21.00p	22.00p	23.00p
Penny Rate £1,409	128.13%	78.99%	80.61%	87.71%	83.24%	79.38%	78.97%	80.79%



3.7 Schedule of all Payments

Payments made since those reported at the previous meeting:

DATE	CHEQUE NO.	REF	PAYEE	DESCRIPTION	TOTAL	
					CHEQUE	
2018					£	
Dec 31st	d/d	-	NatWest	Bank Fees	5.00	*
2019						
Jan 10th	000437	21	Half Moon Inn	Meeting Expenses	25.00	
	29th	000438	Danvm Drainage Commissioners	Website Hosting Fee, etc.	40.70	
		000439	Eon Energy	Supply to Cross Drain PS	1,073.70	
		000440	Henry Jubb	Cross Drain PS - Annual Inspection	793.80	
	31st	d/d	NatWest	Bank Fees	5.00	*
Feb 28th	d/d	-	NatWest	Bank Fees	5.00	*
Mar 14th	000441	25	Dempster District IDB	Precept	391.05	*
		000442	Reedness & Swinefleet DB	Swinefleet Warping Drain - Annual Contribution	600.00	*
	29th	d/d	Bank Fees	Bank Fees	5.00	*
Apr 11th	000443	28	Henry Jubb	Cross Drain PS - Control Panel Breakdown	697.02	
		000444	JBA Consulting	Fee Accounts: -	3,176.32	
		27		¼ Salary & Expenses	1,585.16	
		1		¼ Salary & Expenses	1,591.16	
			Total Amount of all Cheques		6,817.59	
			*Total Amount of Cheques sent out signed by the Clerk's		1,011.05	

4. Engineer's Report

Recommendations

- Members note the information in the report.

4.1 Asset Management

4.1.1 Cross Drain Pumping Station

Pump 1 motor has been overhauled and returned into operation; Pump 2 has been overhauled and planned for installation in early May; and panels heaters have been replaced.

After further inspection by Henry Jubb & Co. due to an additional call out it was determined that there was no requirement for further alteration to the isolator. The call out related to fault with pump control starting and was repaired along with a new timer.

Item	Original Quote	Item Completed	Expected Cost
Main Isolator Switch repair	£664.40	Not Required	£0
Pump 1 motor	£1,962.00	Pump 1 motor	£1,962.00
Pump 2 motor	£1,962.00	Pump 2 motor	£1,962.00
Panel Heaters	£295.00	Panel Heaters	£295.00
		Call out (02/03/19)	£580.85
TOTAL (+VAT)	£4,883.40		£4,799.85

4.2 Planning, pre-application advice and consents

4.2.1 Planning Applications

Officers have reviewed 17 planning applications between 10 January 2019 and 30 April 2019 of which 0 have required comment on behalf of the Board.

4.2.2 Land Drainage Act 1991 Section 23 and 66 (Byelaw) Consents

0 No. consent has been issued on behalf of the Board between 10 January 2019 and 30 April 2019.



5. Environmental Adviser's Report

Recommendations

- Members note the information in the report.

5.1 Legislation

5.1.1 Biodiversity Action Plan 2015-2020

Work on implementation is recommencing for 2019, a full report will be presented at the January meeting

5.1.2 Eels (England & Wales) Regulations 2009

The Agency is implementing a new project, Changes to the Eels Regulation Process (ChERP) which is intended to deliver a new regulatory process that can be implemented successfully for the protection and benefit of eels without unreasonably impacting on operators. There are several sectors affected by implementation of the Eels Regulations including Water Companies, Flood Risk and Land Drainage, Thermal Combustion, Hydropower, Agriculture and Nuclear Power. As Regulator, the Environment Agency intends to develop and incorporate new elements into the process to enable decisions by the regulator to be objective and based on best available evidence. The new elements will include Best Achievable Eel protection (BAEP), Economics and Site Specific Eel Risk Assessment (SiERA).

5.1.3 Conservation of Habitats & Species Regulations 2010

The Environmental Officer has been invited to take a seat on the Humber Nature Partnership Board as a Director. The seat is allocated for a Member representing a Statutory Regulator. The Humber Nature Partnership is one of only 48 Local Nature Partnerships around England and works closely with the Humber Estuary Relevant Authorities Group (HERAG) on which this Board is represented.

The Humber Nature Partnership works with organisations, businesses, communities and individuals to ensure an environment thriving with biodiversity around the Humber. It operates with the Humber Local Enterprise Partnership and others to encourage the growth and prosperity of ports, industry and agriculture promoting sustainable employment and contributing to a healthy Humber estuary.

The Partnership is involved with the Comprehensive Review of the Humber FRM Strategy which affects this Board's district. The partnership is working to manage the risk of flooding around the Estuary whilst retaining quality waters of a high ecological status.

6. Health and Safety Report

Nothing to report.

7. Any Other Business by Leave of the Chairman

8. Date of Next Meeting



9. APPENDIX A – Internal Audit Report

A copy of the report can be found over the following pages.

Goole Fields Internal Drainage Board

INTERNAL AUDIT REPORT
31 MARCH 2019

Goole Fields Internal Drainage Board

Report of the Internal Auditor on the internal controls of the Drainage Board for the year ended 31st March 2019.

Dear Sirs

We have audited the Internal Control System of Goole Fields Internal Drainage Board operational for the year ended 31st March 2019.

1) Scope and Responsibility

The Board is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively. The Board also has a duty to plan to secure continuous improvements in the way in which its functions are exercised, having regard to a combination of economy, efficiency and effectiveness.

In discharging this overall responsibility, the Board is also responsible for ensuring that there is a sound system of internal control which facilitates the effective exercise of the Boards functions and which includes arrangements for the management of risk.

2) The Purpose of the System of Internal Control

The system of internal control is designed to manage risk to a reasonable level rather than to eliminate all risk of failure to achieve policies, aims and objectives; it can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of the Boards policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically.

3) The Internal Control Environment

The key elements of the internal control environment, which the Board have addressed, are in ensuring that they:

- ❑ Prepare its accounting statements in the way prescribed by law.
- ❑ Make proper arrangements and accept responsibility for safeguarding public money and resources in its charge.
- ❑ Have only done things that it has the legal power to do and has conformed to codes of practice and standards in the way it has done so.
- ❑ Have given all persons interested the opportunity to inspect and ask questions about the board's accounts.
- ❑ Considered the financial and other risks it faces and has dealt with them properly

- ❑ Arranged for a competent person, independent of the board's financial controls and procedures, to give an objective view on whether these meet the needs of the board and reviewed the impact of this work.
- ❑ Responded to matters brought to its attention by internal and external audit.
- ❑ Disclosed everything it should have about its business activity during the year including events taking place after the year-end if relevant.

4) Review of Effectiveness

JBA Consulting are Clerks to the Board. Certain procedures are prescribed by statute. Our internal audit has covered the procedures and controls exercised by JBA over the Drainage Board. Our audit has been carried out on a test basis.

An assessment of the risks facing the organisation is being updated by JBA on an ongoing basis. This is then discussed with us and reviewed on an annual basis and updated further as appropriate. The risk assessment is summarised using the following heads:

- ❑ Governance
- ❑ Operational
- ❑ Financial
- ❑ External
- ❑ Compliance with Law and Regulation

The risks identified are categorised depending on the assessment of their impact on the organisation and their likelihood of occurrence. Each area is being attributed an:

- ❑ A Denoting immediate action, or
- ❑ B Denoting consider action and have a contingency plan, or
- ❑ C/D Consider action or keep under periodic review.

The risk assessments are also currently reviewed and discussed as part of the 'Review of the Effectiveness of the System of Internal Audit' meeting, which currently takes place annually in November.

In addition, further work has been carried out in establishing the administrative and accounting procedures in terms of segregation of duties and recording of financial information.

Specific Internal audit review work

The following areas relevant to Goole Fields IDB were reviewed in detail in line with the principal of ensuring the standards and characteristics of an effective internal control system are evident: -

The Board's governance arrangements should include and ensure

- There is clarity of purpose and strategic direction.

- They act within their legal framework.
- Roles of officers and board members are clear and documented.
- Decisions are transparent and clearly reported
- Conduct of Board members and officers is of a high standard.

The Board's decision-making framework should include and ensure

- The board has a scheme of rules, including standing orders, which have been subject to minister approval.
- The make up of the board is in accordance with the land drainage act 1991.
- Adequate minutes of all board meetings are maintained.
- Adequate financial regulations are in place and followed.
- No conflicts of interest are evident.

Budgets

The budget process undertaken by the board is reviewed in detail during the course of our internal audit work. This incorporates both the process itself and details comparison between the budget set and actual income and expenditure. This culminates in the calculation of any variances and then ascertaining the reasoning and explanations for these variances.

This is underpinned by the budgetary work undertaken on an ongoing basis during the course of the year by the clerks to the board as follows:

- On a monthly basis the sage 200 software is exported through to the formal accounts produced in order to ensure all items of income and expenditure are included.
- The figures from the accounts are then pulled through to the approved budget statement and a percentage comparison from budget to actual is calculated automatically on the spreadsheet.
- This is then reviewed fully by the clerk to assess the ongoing budgetary position.
- Reporting to the board can then be undertaken promptly as necessary.
- Within the November meeting all budget reports and reviews updated at that point in time are included within the meeting papers for discussion and ultimate approval.

5) Significant Internal Control Issues

In general, the Drainage Board is underpinned by a sound management and operational structure through the offices of JBA Consulting.

The following areas are identified as risk areas:

Risk areas

Comments in relation to specific areas highlighted above

Decision-making: -

The percentage of income contributed in respect of the special levy for the year ended 31st March 2019 represents around 20% of total income, the majority of income being due from ratepayers.

Whilst there is clear space on the board there are currently no appointed members who attend board meetings.

The council have been contacted previously and are aware there is no appointed member on the Board and hasn't been for some time. It is therefore clear that there is no intention by the council to change this position currently.

It is noted that the special levy income of the board is very low at £5,490 for the year ended 31st March 2019.

Boards Risk Register

The Board approved and adopted an updated risk register in January 2019. We have reviewed this fully and are satisfied it represents greater assistance moving forward for the Board in taking ownership of and assessing the risks facing the Board on an ongoing basis.

System back up Procedures

In line with the above internal control change and the Boards whole reliance on electronic data files (E.g. Sage 200) we undertake an annual review of the data recovery system of the clerks to the board.

Our conclusion is that the system is acceptable and includes an offsite data backup facility. Recognised anti-virus software is being operated to reduce risk in this area.

We have previously updated our internal control system notes to reflect the current above procedures.

Brodericks GBC
Chartered Certified Accountants and
Registered Auditors
35 Thorne Road
Doncaster
DN1 2HD

Dated: 29th April 2019



10. APPENDIX B – Sections of the AGAR

Scans of the relevant sections can be found over the following pages.

Section 1 – Annual Governance Statement 2018/19

We acknowledge as the members of:

GOOLE FIELDS DISTRICT 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 2019, that:

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

*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 should be published with the Annual Governance Statement.

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

DD/MM/YY

and recorded as minute reference:

MINUTE REFERENCE

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

Chairman

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

Other information required by the Transparency Codes (not part of Annual Governance Statement)

Authority web address

WWW.SHIREGROUP-IDBS.GOV.UK ORITY WEBSITE ADDRESS

Section 2 – Accounting Statements 2018/19 for

GOOLE FIELDS DISTRICT DRAINAGE BOARD

	Year ending		Notes and guidance
	31 March 2018 £	31 March 2019 £	
1. Balances brought forward	23,936	27,685	<i>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.</i>
2. (+) Precept or Rates and Levies	26,782	26,782	<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
3. (+) Total other receipts	2	2	<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
4. (-) Staff costs	0	0	<i>Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and employment expenses.</i>
5. (-) Loan interest/capital repayments	0	0	<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
6. (-) All other payments	23,034	23,877	<i>Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward	27,685	30,592	<i>Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).</i>
8. Total value of cash and short term investments	31,317	34,671	<i>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.</i>
9. Total fixed assets plus long term investments and assets	150,000	150,000	<i>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.</i>
10. Total borrowings	0	0	<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	<i>The Council, as a body corporate, acts as sole trustee for and is responsible for managing Trust funds or assets.</i>
			<i>N.B. The figures in the accounting statements above do not include any Trust transactions.</i>

I certify that for the year ended 31 March 2019 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

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

 SIGNATURE REQUIRED

Date 17/04/2019

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

DD/MM/YY

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED



Shire

Group of IDBs

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Skipton
Tadcaster
Wallingford
Warrington**

