

**Minutes of the Governance & Probity Committee Meeting**  
Of the Lower Severn (2005) Internal Drainage Board  
**Held Wednesday 4<sup>th</sup> December 2019 at 10.30 am**  
**At Gables Hotel Falfield**

**Present:** Cllr B Behan Chairman  
Mrs F Collins  
Cllr M Riddle  
Mr K Withers

**Staff:** Kieran Warren Principal Officer PO  
Martin Dear Accounting Officer AO  
Louise Reading Minutes

<b>2956</b>	<b>Election of Chairman</b> The PO requested nominations for Chair. Cllr Riddle proposed Cllr Behan and this was seconded by Mrs Collins. There were no further nominations.  <b>It was resolved unanimously that:</b> <ul style="list-style-type: none"> <li>• <b>Cllr Behan be elected Chair of the Committee for the coming year.</b></li> </ul>	
<b>2957</b>	<b>Apologies</b> Apologies were received from Cllr P Burford & Cllr J Jones.	
<b>2958</b>	<b>Committee Quorums</b> Cllr Behan asked if there was a quorum for this Committee. The PO advised that the Standing Orders only specified a quorum for the Full Board Meeting, however based on the same calculation the quorum for the Governance and Probity Committee was three.  Mrs Collins suggested it would be prudent to investigate quorums for all Committees.  <b>It was resolved that;</b> <ul style="list-style-type: none"> <li>• <b>The Governance &amp; Probity Committee would investigate this at the next meeting.</b></li> </ul>	
<b>2959</b>	<b>Declaration of Interest</b> There were no declarations of interest.	
<b>2960</b>	<b>Minutes of the Previous Meeting</b>  <b>It was resolved that:</b> <ul style="list-style-type: none"> <li>• <b>The minutes of the meeting held on 4<sup>th</sup> April 2019 be approved.</b></li> </ul>	
<b>2961</b>	<b>Matters arising from the Minutes</b> All actions had been completed.  Referring to minute 2850, the PO advised Members that the complaints policy was up for review next year, adding that he had introduced a complaints log.  In response to Mrs Collins question, the PO advised that few complaints were received, most calls related to requests for services or for works that are not under the Board's remit.	
<b>2962</b>	<b>Financial Regulations.</b> The AO explained to Members that the Financial Regulations had been updated and all changes highlighted in yellow. The main change had been an increase in the financial amounts delegated to Officers.	

	<p>Cllr Behan asked if this should be passed by the Finance and General Purposes Committee for comment prior to going to the Board for approval. Members agreed it would be good practice and the AO confirmed it would be reported to the Finance &amp; General Purposes meeting in January.</p> <p><b>It was recommended that:</b></p> <ul style="list-style-type: none"> <li>• <b>The new Financial Regulations as per Appendix A be submitted to the Finance and General Purposes Committee for comment and:</b></li> <li>• <b>Be submitted for approval at the next Board meeting.</b></li> </ul>	
2963	<p><b>Engineering Terms of Reference</b></p> <p>The PO proposed that these terms of reference should be changed to encompass the Capital Programme as it falls under the Engineering Committee's remit.</p> <p>Mr Withers suggested that the Capital Programme should be included as an additional point not added into an existing point as it was a significant area.</p> <p>Cllr Riddle asked if point 7 could be amended to reflect 'To review Avonmouth and Severnside developments...'. </p> <p><b>It was recommended that:</b></p> <ul style="list-style-type: none"> <li>• <b>The Engineering Terms of Reference as per Appendix B be submitted to the Board Approval.</b></li> </ul>	<p><u>Action 1</u> The PO to amend wording.</p>
2964	<p><b>Finance and General Purposes Terms of Reference</b></p> <p>The AO advised that item 15 should be changed to say the Smaller Authorities Audit Appointments Ltd as it is no longer the National Audit Office.</p> <p>The PO suggested a point be added as to the Finance and General Purposes Committees responsibility for financing the Capital Programme.</p> <p>Mr Withers suggested wording along the lines of 'To agree and monitor capital spending and report to the Board'</p> <p><b>It was recommended that:</b></p> <ul style="list-style-type: none"> <li>• <b>The Finance and General Purposes Terms of Reference as per Appendix C be submitted to the Board for Approval.</b></li> </ul>	<p><u>Action 2</u> The PO to amend Terms of Reference as discussed.</p>
2965	<p><b>Matters Reserved for the Board</b></p> <p>The AO explained that due to the change in audit appointment, the Board are no longer responsible for appointing the auditor therefore point 9 can be removed.</p> <p>The Members agreed to remove point 9 and that no further changes were required.</p> <p><b>It was recommended that:</b></p> <ul style="list-style-type: none"> <li>• <b>The Matters Reserved for the Board as per Appendix D be submitted to the Board for Approval.</b></li> </ul>	
2966	<p><b>Redundancy Policy</b></p> <p>The PO informed Members that this policy was overseen by the Board's HR consultants Citation. Citation let the Board know of any changes to employment matters and policies and procedures were updated accordingly.</p> <p>Because there had been no change to this policy for some years Cllr Behan suggested it would be good practice to have Citation look over the policy.</p>	<p><u>Action 3</u> The PO to liaise with Citation to check policy is up to date</p>

	<p><b>It was resolved that:</b></p> <ul style="list-style-type: none"> <li>• <b>The PO be requested to seek confirmation from Citation that the Board's current Redundancy policy is up to date and report back.</b></li> </ul>	
2967	<p><b>Flood Protection and Water Level Management Policy</b></p> <p>The PO reported to Members that this was a Policy that all IDB's were required to maintain. The Engineers had reviewed the document and confirmed that the only change was to section 3.2 as the watercourse totalled 550km not 518.16km.</p> <p>Cllr Riddle asked if section 3.4 could be amended to say '<i>Avonmouth and Severnside area...</i>'.</p> <p>In response to Cllr Behan's question, the PO confirmed that this along with most policies now available on the LSIDB website.</p> <p><b>It was resolved that:</b></p> <ul style="list-style-type: none"> <li>• <b>The flood Protection and Water level Management Policy and as amended be approved</b></li> </ul>	<p><u>Action 4</u> The PO to amend 3.2 &amp; 3.4</p>
2968	<p><b>Delegation to Officers Policy</b></p> <p>The PO explained that the changes made in red reflected recent decisions made by the Board.</p> <p>In response to Mr Withers question about maintaining the risk register the AO reminded Members that the risk register is considered the Finance and General Purposes Committee and approved by the Board.</p> <p>The PO advised that not every risk can be eliminated but it can be reduced and that the measure of such mitigation needed to be in line with the risk.</p> <p>The PO touched upon current discussions around out of hours services, an issue that would be looked into by Officers and discussed at the next meeting.</p> <p>Members were happy with these changes.</p> <p><b>It was recommended that;</b></p> <ul style="list-style-type: none"> <li>• <b>The Delegation to Officers Policy as per Appendix E be submitted to the Board for approval.</b></li> </ul>	
2969	<p><b>Members Allowances</b></p> <p>The PO informed Members whilst they they had agreed the Chairman's Honorarium in April 2019 there had been no such discussion around other Member allowances including the Vice Chair, who claims on an hourly rate basis.</p> <p>Mrs Collins suggested that an annual payment be made in line with the same system used for the Chairman's Honorarium, and that a percentage of this figure could be used taking into consideration the role and responsibilities.</p> <p>The PO agreed that this idea would save time on administration.</p> <p>The AO mentioned that the Board may need to seek approval from the Minister to pay the Vice Chair in this way.</p> <p>The Committee asked the PO to work out a figure for the role of Vice Chairman and bring it to the next Governance &amp; Probity Committee Meeting for discussion.</p> <p><b>It was resolved that:</b></p> <ul style="list-style-type: none"> <li>• <b>The PO be requested to report back to the next meeting with proposals for a Vice-Chairman allowance linked to that of the Chairman.</b></li> </ul>	<p><u>Action 5</u> The PO to arrive at a figure for the Vice Chairman allowance and report back.</p>

<b>2970</b>	<p><b>IDB Annual Report</b> Cllr Behan and Cllr Riddle commented that the report was very interesting.</p> <p>The AO pointed out that one of the graphs didn't equate to 100%. He then passed to Members a comparison of the average income and expenditure spend against that of the LSIDB. It was noted that the Board cover considerably more watercourse with a significantly lower figure in administration. Members thanked the AO.</p> <p>Cllr Riddle suggested it would be good to send to all Members.</p> <p><b>It was resolved that:</b></p> <ul style="list-style-type: none"> <li><b>All members be requested to note the contents of this report as attached at Appendix F.</b></li> </ul>	
<b>2971</b>	<p><b>IDB Membership &amp; Governance</b> The PO explained it was important to raise the profile of the IDB and to hopefully encourage Members to join who have expertise in the area of Water Level Management.</p> <p>Mrs Collins asked if there was a maximum term for Board Members. The PO answered that there wasn't for appointed Members, however elected Members are re-elected triennially.</p> <p>Members agreed that this could be discussed at the next Governance and Probity Committee meeting.</p> <p><b>It was resolved that:</b></p> <ul style="list-style-type: none"> <li><b>The issue of maximum term for appointment of appointed Members be considered at the next meeting of the Committee on 1<sup>st</sup> April 2020.</b></li> </ul>	
<b>2972</b>	<p><b>ADA Conference</b> The PO reported that this was a very good conference. There were guest speakers from Costal Network Protection, Water Resource East and the Vice Chairman of the NFU.</p> <p>Talks were held on the importance of using the current election to highlight issues to electoral candidates, funding and the collaboration of agencies working together to achieve mutual outcomes.</p> <p>Cllr Riddle suggested that after the election that the Board could take MPs local to their area around with local Members to highlight areas for concern and show case the Boards work.</p> <p><b>It was resolved that:</b></p> <ul style="list-style-type: none"> <li><b>The report be noted.</b></li> </ul>	
<b>2973</b>	<p><b>Schedule of Policies and Revisions for next meeting</b> These were noted</p>	
<b>2974</b>	<p><b>Any Other Business.</b> There were no further items to discuss</p>	
<b>2975</b>	<p><b>Date of Next Meeting</b> Members noted that the next Governance and Probity meeting would be held on 1<sup>st</sup> April 2020.</p>	
	<p><b>The meeting closed at 12.05pm</b></p>	

## APPENDIX A

### LOWER SEVERN (2005) INTERNAL DRAINAGE BOARD

#### FINANCIAL REGULATIONS

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## **1. Introduction**

1.1 Financial Regulations set out the framework of the rules for the proper financial administration of the Board and the responsibility of those charged with carrying out duties with financial implications.

1.2 These financial regulations shall govern the conduct of the financial transactions of the Board and may only be amended or varied by resolution of the Board.

1.3 The Accounts Officer (AO) is the Responsible Financial Officer (RFO), as defined in the Accounts and Audit Regulations and is responsible for ensuring that the Board complies with these Regulations, the Local Audit (Smaller Authorities) Regulations 2015 (as an opted-in authority) and the Smaller Authorities (Transparency Requirements) Regulations 2015.

1.4 The AO, under the policy direction of the Board, shall be responsible for the proper administration of the Board's financial affairs.

1.4 The AO is responsible for the overall financial control of the Board's financial affairs and the provision of financial management information.

1.5 The AO will prepare the Board's annual accounts as soon as possible after the end of the financial year. These accounts will be produced in accordance with proper practices as set out by the Joint Panel on Accountability and Governance – 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.

## **2. Responsibility of Officers**

2.1 All staff of the Board have a general responsibility for the security of the property of the Board for the avoidance of loss and for economy, efficiency and effectiveness in the use of resources.

2.2 All accounting procedures and financial records of the Board shall be determined by the AO as required by the Accounts and Audit Regulations 2015 and the Good Governance for Internal Drainage Board Members – published by the Association of Drainage Authorities (ADA).

2.3 The AO shall ensure that appropriate accounting systems are in place to meet the Board's legal requirements, including those of all funding bodies.

2.4 The AO shall be responsible for the maintenance and supervision of all accounting records. He will supply to the Board at appropriate intervals such information as is necessary to enable expenditure and income to be controlled.

2.5 The AO shall be responsible for completing the annual accounts of the Board as soon as practicable after the end of the financial year and shall submit them to the Board at a Board Meeting held before the Statutory Date in accordance with the Accounts and Audit Regulations currently in force.

### **3. Annual Estimates**

3.1 Detailed estimates of income and expenditure on revenue services, and receipts and payments on capital account, shall be prepared each year by the AO.

3.2 The AO shall formulate and submit to the December meeting of the F&GP (Finance and General Purposes Committee) proposals in respect of revenue services and capital works for the forthcoming financial year.

3.3 The F&GP Committee shall further review these estimates at their meeting in January and submit them to the Board at the February meeting and shall recommend the precept and agricultural rate to be levied for the ensuing financial year.

3.4 The AO shall also each year produce a five-year medium-term financial plan.

3.5 The annual capital and revenue budget shall form the basis of financial control for the ensuing year.

### **4. Budgetary Control**

4.1 Expenditure on the revenue account may be incurred up to the amounts included in each approved budget. Where expenditure is required which is in excess of the approved budget then it must have the approval of the AO.

4.2 The AO may incur expenditure on behalf of the Board which is necessary, to carry out any repair, replacement or other work which is of such extreme urgency that it must be done at once, whether or not there is any budgetary provision for the expenditure. The AO shall report the action to the Board as soon as is practicable thereafter.

4.3 Where expenditure is incurred in accordance with regulation 4.2 above and the sum required cannot be met from savings made elsewhere within the Board's approved budget, it shall be met from the General Provision (Income and Expenditure Account).

4.4 The Board shall be kept informed by the AO of the overall financial position of the Board's finances through management accounts, forecasts and other reports as necessary.

4.5 Uncommitted provisions in the revenue budget shall not be carried forward to a subsequent year. However, a general provision including a contingency should be maintained which is equivalent to approximately 30% of the Board's annual expenditure.

4.6 No expenditure shall be incurred in relation to any capital project and no contract entered into or tender accepted involving expenditure on capital account unless the Board are satisfied that it is contained in the capital programme and that the necessary funds are available, or the requisite borrowing approval can be obtained.

4.7 The following principle shall be observed in connection with accounting duties: the duty of providing information, calculating, checking and recording sums due to, or from, the Board should be separated as completely as possible from the duty of collecting or disbursing them.

### **5. Purchases of Goods and Services**

5.1 An official order or letter shall be issued for all work, goods and services unless a formal contract is to be prepared or an official order would be inappropriate e.g. petty cash purchases. Copies of orders issued shall be maintained.

5.2 All Officers and Board members are responsible for obtaining value for money at all times. The person issuing an official order is to ensure as far as is reasonable and practicable that the best available terms are obtained.

## **6. Procurement**

6.1 The Board's policy on procurement requires that decisions to award contracts or make purchases are not made on cost alone but are based on achieving 'best value for money' which includes considering cost, quality, on-going maintenance requirements, life of the product and the social and environmental impacts.

6.2 Financial Regulations shall not apply to contracts which relate to items (i) to (vii) below:

- (i) For the supply of gas, electricity water, sewerage, and telephone services.
- (ii) For specialist services such as are provided by solicitors, accountants, surveyors, planning and IT consultants.
- (iii) For work to be executed or goods or materials to be supplied which consist of repairs to or parts for existing machinery or equipment or plant.
- (iv) For work to be executed or goods or materials to be supplied which constitute an extension of existing contract by the Board.
- (v) For goods or materials proposed to be purchased which are proprietary articles and/or which are sold only at a fixed price.
- (vi) For work to be executed, or for the purchase of goods, services or materials of a specialist nature or are obtainable from only one supplier.
- (vii) Employment contracts.

6.3 All contracts for over £250 in value shall be in writing.

6.4 Where it is proposed to enter into a contract:

- (a) For expenditure up to £10,000 in value the Principal Officer (PO)/AO/Land Drainage Engineer (LDE)/Civil Engineer (CE) shall have delegated power to contract but must demonstrate that value for money is obtained by comparing prices from alternative suppliers/contractors which are recorded, or by obtaining written quotes.
- (b) For expenditure between £10,000 and £50,000 in value, the PO/AO/LDE/CE shall invite quotations from at least three firms.
- (c) For expenditure over £50,000 in value the PO/AO/LDE/CE shall invite tenders from at least three firms.

6.5 For the avoidance of doubt, in calculating the relevant expenditure limits it is the likely expenditure over a period of a recurring nature, shall be aggregated.

6.6 Any invitation to tender shall state the general nature of the intended contract and the PO/AO/LDE/CE shall obtain the necessary technical assistance to prepare a specification in appropriate cases. The invitation shall in addition state that tenders must be addressed to the lead officer and the last date by which such tenders should reach the office in the ordinary course of post or by email.

6.7 A detailed register of all tenders received, indicating the total sums (where available), should be formerly recorded and be duly signed, by those officiating at the review of the tenders. All sealed tenders shall be opened at the same time on the prescribed date by two officers in the presence of at least one member of the Board.

6.8 If fewer than two tenders are received for contracts value above £50,000 or if all the tenders are identical the Board may make such arrangements as it thinks fit for procuring the goods or materials or executing the works.



6.9 The Board shall not be obliged to accept the lowest or any tender or quotation.

6.10 Apart from those cases falling within Financial Regulation 3.2, where the value of the contract exceeds £10,000 and it is proposed to enter into a contract without obtaining three or more quotations or tenders, the reasons for such proposed acceptance shall be reported in writing to the Board/appropriate Committee or and shall be recorded in the minutes.

6.11 All decisions to suspend these rules should be fully documented and recorded in the Board's minutes as a formal auditable record of the decision process undertaken.

6.12 All capital works shall be administered in accordance with the Board's financial regulations relating to contracts.

## **7. Banking**

7.1 The Board's banking arrangements shall be made by the PO/AO and approved by the Board. Bank accounts can only be opened at any of the four main clearing banks (NatWest, Lloyds, Barclays and HSBC). A current account will be opened together with one or more deposit accounts. No changes shall be made to the Board's banker or the bank mandate without prior consent of the Board.

## **8. Payments**

8.1 Apart from petty cash payments all payments shall be effected by cheque drawn on the Board's bankers or by Bank Transfer. The exception is where arrangements have been made to make payments by direct debits to continual supplier for example, electricity, telephone, fuel, etc.

8.2 All invoices for payment shall be matched to the official purchase order, examined, verified and certified by the officer issuing the order. Before certifying an invoice that person shall satisfy himself that the work, goods or services to which the invoice relates have been received (or carried out), examined and approved.

8.3 All duly certified invoices shall be passed to the appropriate officer who shall examine them in relation to arithmetical accuracy and authorisation, and code to the appropriate expenditure head. All possible steps to settle all invoices submitted, and which are in order, within 30 days of their receipt.

8.4 A schedule of all payment to suppliers in excess of £100 and together with the relevant invoices and supporting documents for amounts in excess of £5,000 be made available for inspection by Board members. A schedule of all payments and transfers will be made available at the following Board meeting.

8.5 Cheques drawn on the current bank account in accordance with the schedule referred to in the previous paragraph shall be signed by two duly authorised persons. One, the A signatory to be the Chairman or Vice Chairman and the second, the B signatory to be the PO, AO, LDE or the CE.

8.6 Suppliers may be paid by the use of ebanking up to a value of £20,000 in one transaction. The authority to make payment will require the prior signed approval of the PO, LDE or CE and the approval of the Chairman or Vice-Chairman.

8.7 If a supplier contacts the Board purporting to have changes their bank details etc., this will be independently verified before amending the records and making any further payments to the supplier.

8.8 The inclusion of items in approved revenue estimates will constitute authority to incur such expenditure save to the extent to which the F&GP Committee or the Board shall have placed a reservation on any such items or items.

8.9 Revenue expenditure shall not normally be incurred unless provided for in annual estimates or by supplementary estimate examined by the F&GP Committee and approved by the Board. Whenever it is proposed to seek the approval of the Board to incur revenue expenditure not already sanctioned by the Board, the AO in consultation with the Chairman shall report to the F&GP Committee and the AO shall report to the full Board on the financial aspects of the proposal.

8.10 Capital expenditure shall not normally be incurred unless provision has been made within the capital budget, capital finance has been approved by the F&GP Committee and, where necessary, loan sanctions and other relevant approvals involving capital, the Board shall consider any report which the F&GP Committee may make regarding the financial effects of such proposal. Where approval of the Board is sought to incur capital expenditure not already included in the capital budget the AO, in consultation with the Chairman shall report to the F&GP Committee on the financial aspects of the scheme.

8.11 Payments on account of the contract sum shall be made within the time specified in the contract upon authorised certificates of the officer engaged to supervise the contract.

8.12 Where contracts provide for payments by instalments a record shall be maintained of all such payments. In any case when it is estimated that the total cost of work carried out under a contract, excluding fluctuation clauses, will exceed the contract sum by 5% or more a report shall be submitted to the Board.

8.13 Any variation to a contract or addition to or omission from a contract must be approved by the PO and the Board informed.

## **9. Income**

9.1 Council Levies are to be issued as soon as possible after the rate has been set at the February meeting of the Board each year.

9.2 Agricultural Rates are to be issued as soon as possible after 1<sup>st</sup> April each year.

9.3 All other fees/amounts owed to the Board are to be issued as soon as the debt is incurred.

9.4 Particulars of all charges to be made for work done, services rendered or goods supplied shall be notified to the AO.

9.5 The Board will review all fees and charges annually.

9.6 All cheques and cash received shall be banked at least weekly. Disbursements shall not be made from cash received.

9.7 All cash will be held in a locked cash box within a locked filing cabinet.

9.8 Personal cheques shall not be cashed out of money held on behalf of the Board.

## **10. Petty Cash**

10.1 Petty cash may be provided to employees for the purpose of defraying operational and other expenses. Vouchers for payments made shall be forwarded with a claim for reimbursement:

(a) The AO shall maintain petty cash to a limit of £300 for the purpose of defraying operational and other expenses. Vouchers for payments made from petty cash shall be kept to substantiate the payment.

(b) The maximum claim per voucher is £50.

(c) Petty cash counts will be carried out and reconciled the cash balance to the ledger monthly.

(d) Income received must not be paid into petty cash but must be separately banked, as provided elsewhere in these regulations. Similarly disbursements shall not be made from cash received.

(e) Payments to replenish the petty cash shall be shown separately on the schedule of the payment of money presented to the Board.

## **11. Write Offs**

11.1 The PO/AO shall have the authority to write off debts, goods, materials that are less than £100 in value. A record of the write off will be kept together with a note of the circumstances necessitating the write off.

11.2 Any write off of Debts, goods, materials that are over £100 in value requires the authority of the Board.

## **12. Staff**

12.1 All employees of the Board shall conduct themselves in a polite, courteous and professional manner.

12.2 The PO shall keep a record of all employees to show details of the appointment, grade and payments in respect of each employee of the Board.

12.3 The Board's approval shall be required for the employment of additional permanent staff.

12.4 The PO shall have the authority to employ additional temporary staff, provided the revenue consequences are contained within the current annual estimates.

## **13. Salaries, Wages and Pensions**

13.1 The payment of all salaries and wages shall be made from the designated bank account in accordance with the salaries and wages records maintained by Moorepay

13.2 All timesheets, other pay records and expense claims shall be in an approved form and shall be signed by the employee and shall be certified by the PO, AO, LDE or CE.

13.3 Employees annual salaries and any enhancements should be reviewed from time to time by the Staff and Pension Committee and presented to the Board for consideration.

#### **14. Employees' Interests**

14.1 Employees must declare to the PO any financial or other interest which could conflict with the Board's interests.

14.2 In terms of hospitality and gifts, only useable gifts of a small value, less than £25, may be accepted.

14.3 Hospitality which is estimated to exceed £25 must be recorded in a register of gifts and hospitality. Any acceptance of hospitality or gifts must not be seen to compromise a future decision made by an Employee.

#### **15. Members' and Employees' Allowances**

15.1 All staff claim for payment for subsistence, travelling and any other incidental expenses shall be submitted and duly certified by a responsible officer (PO, AO, LDE, CE). An officer shall not certify a claim made by him/herself.

15.2 Payments to Members, who are entitled to claim travelling or other expenses will be made upon completion of the prescribed form.

#### **16. Fraud or Other Irregularities**

16.1 Any employee who suspects fraudulent behaviour, bribery or other irregularities shall immediately notify the PO. If it concerns the PO then the Chairman must be informed.

#### **17. Stores**

17.1 All goods received shall be checked as regards quantity and/or weight and inspected as to quality and specification.

17.2 There will be a monthly physical check of all items in store. There will be a record of the value of the stock.

#### **18. Assets**

18.1 All assets over £500 in value owned by the Board shall be accounted for in an asset register maintained by the AO. The asset register shall reflect additions and disposals of assets and record the cost or valuation of the assets.

18.2 Where it is proposed to sell, part exchange or trade in Board assets where the book value or actual value (whichever greater) is estimated to exceed £50,000, the transaction shall require the prior approval of the Board, shall be publicly advertised and be by competitive tender unless otherwise determined by the Board.

18.3 Where the estimated value of the asset is between £10,000 and £50,000, the disposal shall be effected, in the most cost effective manner, including the use of EBay/PayPal, and shall be subject to the approval of the appropriate Committee.

18.4 Where the estimated value of the asset is less than £10,000, the PO/LDE are authorised to undertake the disposal, in the most cost effective manner, including the use of EBay/PayPal, under delegated powers.

18.5 If it is proposed, in any case, to accept a tender or offer other than the highest, approval from the Board or the appropriate Committee must be obtained and the reasons recorded in the minutes.

## **19. Treasury Management, Capital Financing and Reserves**

19.1 The Treasury Sub Committee will determine the amount of cash that is available for deposit with the four main clearing banks. The AO has the flexibility to allocate funds between accounts in order to attract the best return.

19.2 The Treasury Sub Committee has the authority to invest sums received from Developers into a balanced multi asset portfolio following consultation with Smith & Williamson Investment Managers. Smith & Williamson will manage the fund on a non-discretionary basis.

19.3 Reserves will be maintained at an adequate level to support the ongoing operations of the Board. Each reserve will be reviewed, on an annual basis by the Treasury Sub Committee prior to review by the Board. Reserves will be held jointly in general cash and investment accounts of the Board.

19.4 The Board shall be responsible for raising all loans after receiving appropriate advice from the Treasury Sub Committee and the AO.

## **20. Audit**

20.1 The F&GP Committee may appoint a body or person with the appropriate accountancy qualification to be responsible for maintaining an internal audit of the Board's accounting, financial and other operations.

20.2 It is a requirement of the Accounts and Audit Regulations 2015 that the PO shall arrange for an internal audit to take place on an annual basis.

20.3 The AO shall not be responsible for internal audit.

20.4 The Internal Auditor shall complete Page 3 (Annual Internal Audit Report) of the Annual Governance and Accountability Return Part 3.

20.5 An internal audit report, which shows the findings from the audit, together with recommendations shall be made available to the members of the F&GP Committee and to the Board.

20.6 The External Auditor is appointed by the Smaller Authorities Audit Appointments Ltd (SAAA) as the 'person specified to appoint local auditors' under powers set out in Regulation 3 of the Local Audit (Smaller Authorities) Regulations 2015.

20.7 The Annual External Audit shall complete Page 6 (External Auditor Report and Certificate) of the Annual Governance and Accountability Return Part 3.

20.8 Any officer or member of the Board shall if required to make available to the internal and/or external auditor those documents of the Board which appear to the auditor to be necessary for the purpose of the audit and shall supply the auditor with such information and explanations as the auditor considers necessary.

## **21. Insurances**

21.1 Insurance cover shall be approved annually by the Board.

21.2 The AO shall effect all insurances and negotiate all claims on the Board's insurers.

21.3 The AO shall give prompt notification to the Board of all new risks which require to be insured and of any alterations affecting existing insurances.

21.4 The AO shall keep a record of all insurances effected by the Board and the property and risks covered thereby and review annually.

21.5 The AO shall be notified of any loss liability or damage or of any event likely to lead to a claim.

21.6 All appropriate employees of the Board shall be included in a suitable fidelity guarantee insurance.

21.7 Any Employee using his/her own vehicle for business purposes must ensure that it is insured for such use and has, where applicable, a valid MOT certificate.

## **22. Security**

22.1 Each responsible officer is responsible for maintaining proper security at all times for all buildings, stores, paint, vehicles, equipment, cash, documents and information under his/her control.

## **23. Protection of Private Property**

23.1 The Board shall not be liable for accidental loss or damage to the personal possessions which employees' use whilst on Board business, such as a car, or bring onto the Board's premises that are not included under the Board's Insurance Policies.

23.3 In the event of theft of personal items from staff, a full report shall be made as soon as the theft has been discovered. All such incidents shall be recorded and investigated.

## **24. Review**

24.1 It shall be the duty of the Governance Committee to review the Financial Regulations of the Board from time to time and to make such recommendations to the Board as are considered necessary.

# LOWER SEVERN (2005) INTERNAL DRAINAGE BOARD

## TERMS OF REFERENCE OF THE ENGINEERING COMMITTEE Approved 22 June 2016 Minute 2349 (b)

### MATTERS FOR DETERMINATION BY THE COMMITTEE

1. Small engineering schemes or works up to £30,000.
2. Machinery replacement in accordance with the pre-approved programme.
3. The adoption or declassification of watercourses in the context of an approved policy framework and the regimes of other statutory authorities in this regard.
4. To assess and agree works for the Capital Programme.

### MATTERS FOR RECOMMENDATION BY THE COMMITTEE TO THE BOARD

5. To review the Board's rhine maintenance priorities.
6. To review future maintenance liabilities of assets eg. Environment Agency, outfalls and main river
7. To review Avonmouth and Severnside developments (~~Severnside~~) commuted sums, infrastructure charges and modelling.
8. To review pumping station maintenance and repair.

# LOWER SEVERN (2005) INTERNAL DRAINAGE BOARD

## TERMS OF REFERENCE OF FINANCE AND GENERAL PURPOSES COMMITTEE

Approved 22 June 2016 Minute No.2349 (a)

### **Matters for determination by the Committee.**

1. The appointment of Internal Auditors.
2. Consideration of any Report or Opinion from the Internal Auditors.
3. Consideration of a summary of internal audit work undertaken (whether of a financial or ethical nature).
4. Commissioning work from either the Internal or External Auditor.
5. The approval/revision of the Risk Register.
6. The approval/revision of the Business Continuity Plan.
7. *Reviewing payments made.*
8. The recovery of rate arrears and sundry debts.
9. *To monitor spending against the approved budget.*
10. *To agree and monitor capital programme spending and report to the Board*



## Matters for recommendation by the Committee to the Board

11. To consider the Annual Budget and Rate Setting prior to the February Board meeting in each year.
12. To review the Annual Business Plan.
13. To review the Medium Term Financial Plan.
14. To monitor the Board's Treasury Management policies and practices.
15. To keep under review the Board's insurance policies.
16. To liaise with the **Smaller Authorities Audit Appointments Ltd** or any successor or equivalent, regarding the appointment of the External Auditor.
17. To consider any letter or report issued by the External Auditor.
18. To ensure the effective monitoring and review of policies and strategies.
19. To consider legislative changes (or proposed legislative changes) which may affect the Board's statutory functions.
19. To identify any Member training needs in various aspects of the Board's responsibilities.

## MATTERS RESERVED FOR THE BOARD

Approved 6<sup>th</sup> February 2013, Minute 1778

1. Proposals affecting the status, functions or geographical area of the Board.
2. Proposals affecting the structure, size or composition of the Board.
3. Responsibility for the overall management of the Board.
4. Major changes relating to the rateable value of the Drainage District.
5. Setting the drainage rate and determining the amount of local authority precepts.
6. Agreeing the Board's annual budget.
7. Determining the level of annual honorarium to be paid to the Chairman of the Board.
8. Matters relating to the payment of expenses to Board members,
9. ~~The appointment of External Auditors.~~
10. The consideration of any proposal to alter the Board's overall corporate governance arrangements and committee structure.
11. The approval or revision of Standing Orders, Procedural Rules, Financial Regulations or Codes of Conduct.
12. The formulation or revision of any Business Plan or Strategic policy document.
13. The appointment of committees, Sub-Committees or Working Parties and the setting of their terms of reference.
14. Approval of any changes to the terms and conditions of employment of any of the Board's employees.
15. Approval of any alteration to the staff structure.
16. To consider any recommendation made by a Committee, Sub-Committee or Working Party.

17. The making or revision of Byelaws.

18. The prosecution, defence or settlement of any proceedings of a legal nature (other than action for the recovery of drainage rate).

19. The designation of officers authorised to initiate or defend legal proceedings or to appear in Court on the Board's behalf.

20. The consideration of any other matter not falling within the terms of reference of any Committee, Sub-Committee, Working Party or which is delegated to an officer.

Signed:..... Dated: .....

Chairman

# **LOWER SEVERN (2005) INTERNAL DRAINAGE BOARD**

## **DELEGATION OF POWERS TO OFFICERS**

### **Delegations to the Principal Officer**

1. To undertake the statutory role of Clerk.
2. To convene all meetings of the Board, Committees, Sub-Committees and Working Parties.
3. To undertake all functions relating to the registration of electors and the administration of elections.
4. To maintain a register of Notices of Motion.
5. To undertake any role or exercise any power allocated to the Principal Officer under Financial Regulations or any adopted Code or Policy document, whether of a statutory or non- statutory nature.
6. To issue Press Statements on the Board's behalf.
7. To maintain the Register of Members Interests.
8. To represent the Board in the Magistrates Court in connection with the recovery of unpaid drainage rates or other debt owed to the Board.
9. To maintain the Rating Register.
10. To serve or publish any formal notice, not being the responsibility of any other officer of the Board.
11. To determine all Grievance cases in accordance with the approved Grievance Policy.
12. To undertake any role or exercise any power allocated to the Principal Officer under any adopted Code or Policy document whether of a statutory or non-statutory nature.

### **Delegations to the Accounts Officer**

1. To undertake the statutory role of Responsible Financial Officer.
2. To undertake any role or exercise any power allocated to the Responsible Financial Officer under any applicable Statute or Regulation, or under any adopted Code or Policy Document, whether of a statutory or non-statutory nature.
3. To undertake and carry out the duties of the Accounts Officer as detailed in the Board's Financial Regulations.
4. To set out the Board's accounting arrangements.
5. To ensure that the Board's accounting records, financial affairs and practices are compliant with legislative and Audit requirements.

6. To operate the Board's banking arrangements.
7. To maintain the Board's insurances.
8. To maintain the Fixed Asset Register.
9. To maintain the Risk Register.
10. To undertake the role of Data Protection Officer.
11. To move unallocated sums and cash between the Bonus Saver and Deposit accounts.

#### **Delegations to the Civil Engineer**

1. Negotiate and agree Area Wide Charge and commuted sums with developers.
2. Procure modelling services in accordance with Financial Regulations.
3. Issue Land Drainage Consents.
4. Issue and enforce statutory notices under the Land Drainage Act 1991.
5. Maintain the Board's Asset Register.
6. Respond to consultations on planning applications.
7. Disposal of surplus assets up to the value of £10,000.
8. Represent the Board's interests at Executive level on matters appertaining to flood risk.
9. The determination of all requests for rechargeable works.

#### **Delegations to the Land Drainage Engineer**

1. Authorise repairs to pumping stations and machinery up to the value of £30,000.
2. Negotiate and authorise compensation payments to landowners.
3. Issue and enforce statutory notices under the Land Drainage Act 1991.
4. Issue Land Drainage Consents.
5. Maintain the Board's Asset Register.
6. Respond to consultations on planning applications.
7. Disposal of surplus assets up to the value of £10,000.
8. Represent the Board's interests at Executive level on matters appertaining to flood risk.
9. The determination of all requests for rechargeable works.

## Internal Drainage Boards (IDBs): Annual report summary and analysis - 2018

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## Introduction

1. In response to the findings of the NAO report into Internal Drainage Boards (IDBs) that was published back in March 2017, Defra has been working closely with Association of Drainage Authorities (ADA) to address the issues raised with regard to IDBs' governance and accountability.
2. A number of steps have been taken to strengthen IDBs governance, including adding more questions to the IDB1 form. We worked closely with ADA and the IDBs, EA, NE, RSPB, CLA and NFU in updating the form.

### IDB1 forms published annual returns

3. An IDB makes an annual return to the Defra via a standard IDB1 form. This reports on the IDB's finances and confirms that IDBs have performed appropriately over the previous year. There are three parts to the return:
  - Financial information from their internal audit report setting out income (for example, drainage rates, special levy and other contributions) and expenditure,
  - A forecast of next year's levy incomes; and
  - A series of declarations that the IDB has complied with relevant guidance and best practice for the sector during the preceding year.
4. The information collected from IDB1 forms will be used to identify:
  - Broad trends and themes within the sector;
  - Areas where the sector as a whole may require additional support and guidance to come into compliance with expected requirements; and
  - Individual IDBs who may require support.
5. Initial analysis received from all the 113 IDBs as shown in Annex A on some of the key themes is set out in the following sections.

## Policy delivery statement

6. Nearly all boards report that they have in place an up to date policy statement.

Question	Percentage in 2018	Percentage in previous year (2017)
<b>Boards that have an up to date statement</b>	90%	64%

## Biodiversity action plans (BAPs)

7. Nearly all boards report (96%) that they have in place a biodiversity action plan, and in most cases this is available to the general public.



Question	Percentage in 2018	Percentage in previous year (2017)
Boards that have a biodiversity action plan	96%	66%
Boards that have made their plan publicly available	77%	66%
Boards that have reported progress on BAP implementation	49%	39%
Boards that have a biosecurity process	38%	N/A

## SSSI water management (WLM) plans

8. A small number of IDBs (27%) reported that they are responsible for SSSI WLM plans.

Question	Percentage in 2018	Percentage in previous year (2017)
Boards that are responsible for any SSI WLM plans	27%	N/A

## Access to environmental expertise

9. The majority of boards (84%) report that they have access to environmental expertise via contracted persons or consultants.

Question	Percentage in 2018	Percentage in previous year (2017)
Boards who have appropriately skilled Board Members (e.g. Board member from an Environmental Body/Authority)	19%	18%
Boards who have Co-opted members	4%	N/A
Boards who have directly employed staff	18%	11%
Boards who have contracted persons or consultants	84%	66%
Boards who have environmental Partners/NGOs	26%	20%
Boards who have other	9%	8%

## Asset management

10. All boards (100%) report that they have continued to undertake visual inspections and update asset.

Question	Percentage in 2018	Percentage in previous year (2017)
		Different ways of recording
Boards who have ADIS systems/database	35%	
Boards who have Paper records	36%	
Boards who have Other electronic systems	42%	
Boards who have continued to undertake visual inspections and update asset	100%	

## Health and Safety (H&S)

11. Practically all boards (98%) report that they have a current Health and Safety policy and a good number (86%) of boards have a responsible officer for H&S.

Question	Percentage in 2018	Percentage in previous year (2017)
----------	--------------------	------------------------------------

<b>Boards who have a current Health and Safety policy</b>	98%	Not reported
<b>Boards who have a responsible officer for H&amp;S</b>	86%	Not reported
<b>Boards who have had any reportable incidents in past year</b>	1%	Not reported

## Guidance and Best Practices

12. Nearly all boards have adopted good guidance and best practices recommendations such as: (93%) report that they have adopted a formal scheme of delegation, (92%) boards have reported to have website information current for this year, (98%) have adopted computerised accounting and rating systems, as specified in the IDB Review, (100%) have ensured that environmental impacts are taken into account and Standing Orders and Byelaws are adopted. (99%) boards that have adopted Code of Conduct for board Members, (80%) boards have adopted Anti-fraud and corruption policy.

<b>Question</b>	<b>Percentage in 2018</b>	<b>Percentage in previous year (2017)</b>
<b>Boards that have adopted a formal Scheme of Delegation</b>	93%	64%
<b>Boards that have provided training for members in the last year on Governance</b>	22%	63%
<b>Boards that have provided training for members in the last year on Finance</b>	13%	N/A
<b>Boards that have provided training for members in the last year on Environment</b>	21%	N/A
<b>Boards that have provided training for members in the last year on health, safety and welfare</b>	16%	N/A
<b>Boards that have provided training for members in the last year on communications and engagement</b>	10%	N/A
<b>Boards that have provided other means of training for members in the last year</b>	4%	29%
<b>Boards that have website information current for this year (Board membership, audited accounts, programmes of works, WLMPS, etc.)</b>	92%	67%
<b>Boards that have adopted computerised accounting and rating systems, as specified in the IDB Review</b>	98%	68%
<b>Boards that have published all minutes of meetings</b>	86%	N/A
<b>Boards that have publish approach to maintenance</b>	86%	N/A
<b>Boards that have ensured that environmental impacts are taken into account</b>	100%	N/A
<b>Boards that have adopted Standing Orders</b>	100%	70%
<b>Boards that have adopted Standing Orders that have been approved by Ministers</b>	96%	66%
<b>Boards that have adopted Byelaws</b>	95%	64%
<b>Boards that have adopted the latest set of Byelaws published in 2012</b>	41%	N/A
<b>Boards that have had their byelaws approved by Ministers</b>	88%	66%

<b>Boards that have adopted Code of Conduct for Board Members</b>	99%	70%
<b>Boards that have adopted Financial Regulations</b>	99%	70%
<b>Boards that have adopted Register of member's Interests</b>	100%	70%
<b>Boards that have adopted Anti-fraud and corruption policy</b>	80%	N/A

## Board membership and attendance

13. Nearly all boards (93%) report that they have held elections in the last three years.

<b>Question</b>	<b>Percentage in 2018</b>	<b>Percentage in previous year (2017)</b>
<b>Boards that have held elections in last three years</b>	93%	Not reported
<b>Boards that held elections that comply with requirements</b>	94%	Not reported
<b>Boards that have complaints procedure accessible from their websites</b>	91%	Not reported

## Public Engagement

14. Nearly all boards (97%) report that they have websites in place. IDBs report that the most popular way of engaging with the public is via meetings (82%) and newsletters (77%).

<b>Question</b>	<b>Percentage in 2018</b>	<b>Percentage in previous year (2017)</b>
<b>Boards that have conducted press Releases</b>	8%	Not reported
<b>Boards that have had newsletters</b>	77%	Not reported
<b>Boards that have websites in place</b>	97%	Not reported
<b>Boards that have conducted meetings</b>	82%	Not reported
<b>Boards that have conducted shows/events</b>	40%	Not reported
<b>Boards that have had consultations</b>	38%	Not reported
<b>Boards that display notices</b>	66%	Not reported

## Findings

The following finding are based on comparisons of 2017 and 2018 reports. It is important to note that a number of steps have been taken to strengthen IDBs governance, including adding more questions to the IDB1 form from this year. Therefore, some of the questions were not in the 2016 - 2017 IDB1 form and therefore it is not possible to carry a comparison check on progress.

15. Based on the responses, there are some positive results. It is showing that majority of IDBs are making good use of their websites as a platform to share important information as a way of being transparent. It is also showing that majority of IDBs have adopted good guidance and best practices such as having in place code of conducts, financial regulations and approved statutory instruments such as standing orders and byelaws. IDBs are also ensuring that that environmental impacts are taken into consideration.

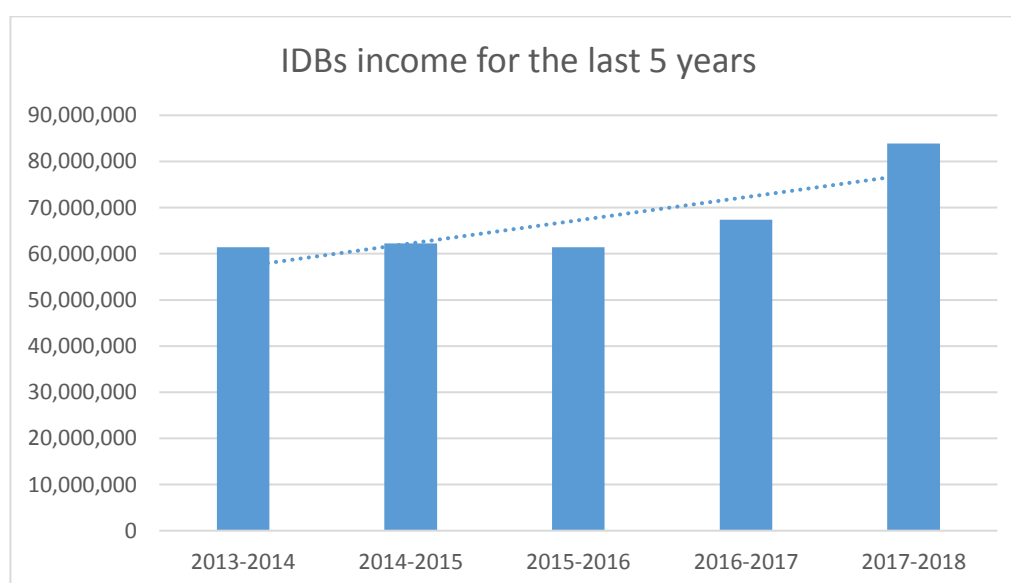
16. Based on the responses, there are some positive results. It is showing that majority of IDBs are making good use of their websites as a platform to share important information as a way of being transparent. It is also showing that majority of IDBs have adopted good guidance and best practices such as having in place code of conducts, financial regulations and approved statutory instruments such as standing orders and byelaws. IDBs are also ensuring that that environmental impacts are taken into consideration.
17. However, there are still some areas which require further improvement, for instance more work needs to be done around providing training on health, safety and welfare for their board members. Training for finance, communication and engagement etc is also on a low side and requires further attention. IDBs also need to ensure that biodiversity action plans are more publicly available. Furthermore, even though majority of the boards have byelaws in place, there is a need for some of the boards to adopt the latest sets of Defra byelaws, but this may depend upon local needs.

## Funding

18. IDBs reported a total income of £83,8m for financial year 2017-2018.

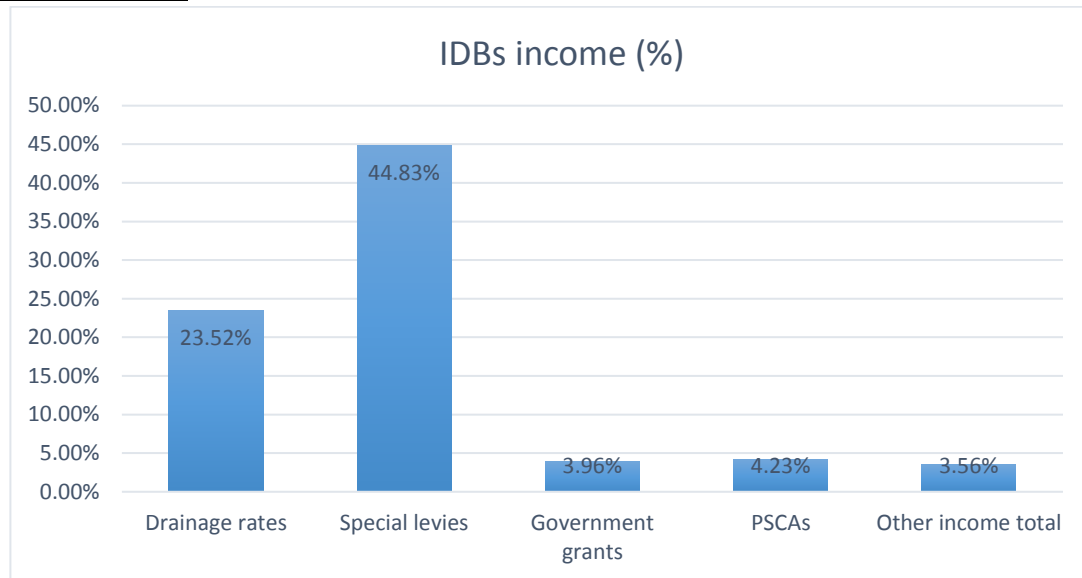
## Trend in funding

19. The sector's reported total income has increased for the last five years and by around 20% in real terms over the last year as the chart below shows.

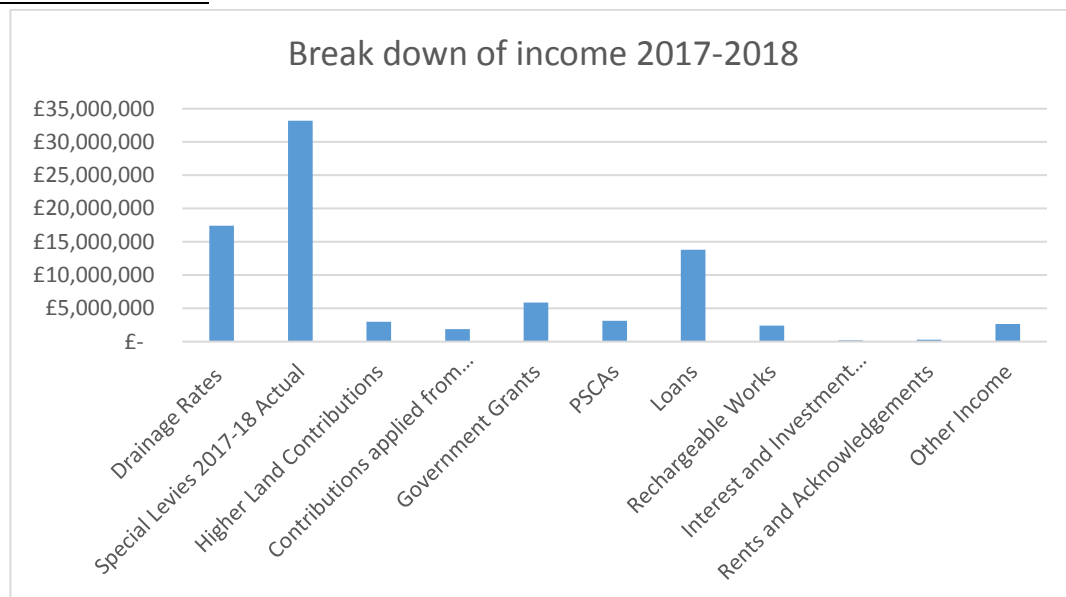


20. 80% of the sector's income comes from special levies (paid by local authorities) and drainage rates (paid by landowners within the internal drainage district). The remainder comes from a variety of sources including government grants and rental income as demonstrated below.

### **Income 2017 - 2018**

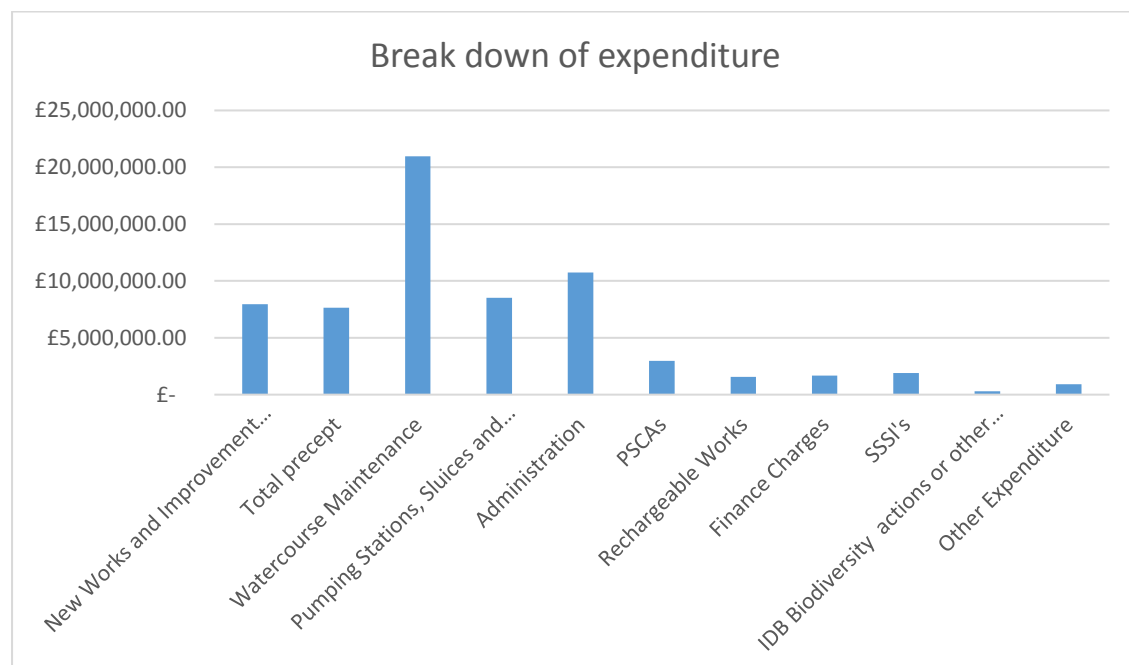
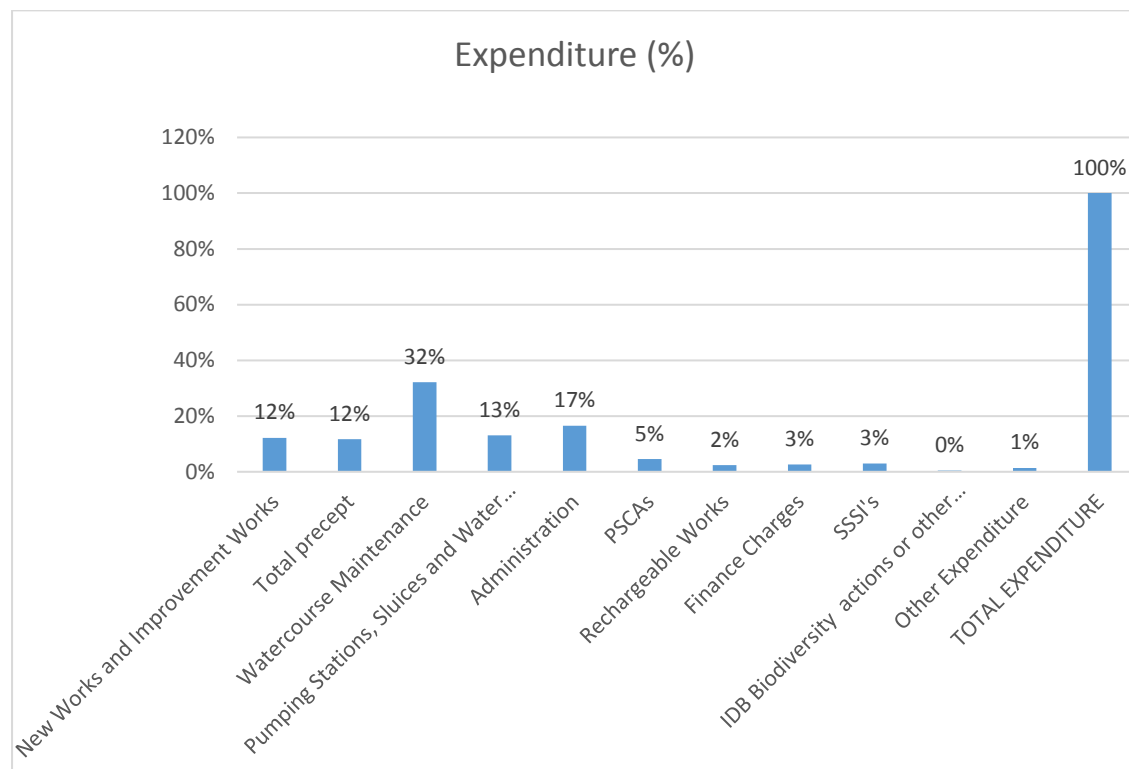


### **Breakdown of income**



21. In 2017 – 2018 reporting year alone, around 45% of the sector's income came from special levies.

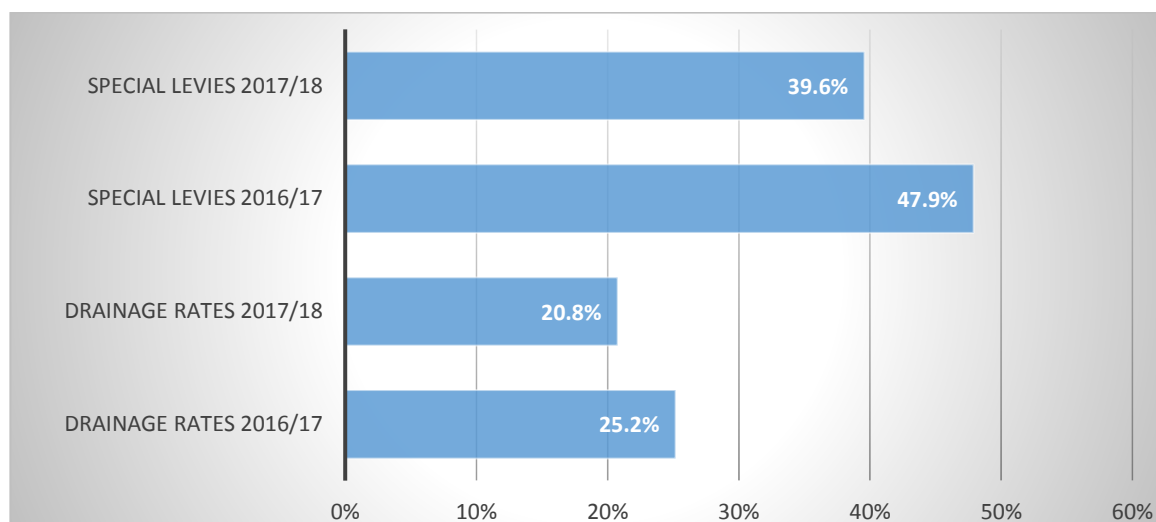
## Expenditure



22. 32% of the sector's is around watercourse maintenance. The remainder is around a variety of activities such as administration costs and new work and improvements.

## Comparison of the major funding

23. Drainage rates have slightly decreased as a percentage of total income from the previous year 25% in 2016-17 to 20% in 2017-18 and special levies have decreased from 47% in 2016-17 to 39% in 2017-18. However, monetary value has increase from the previous year from £16,930,773 in 2016-17 to £17414981 in 2017-18 and special levies has increased from £32215377 in 2016-17 to £33184557 in 2017-18.



## Conclusion

24. Based on the responses from the IDB1 forms, IDBs are showing willingness and good cooperation in addressing concerns that have been raised. However, some areas still need to be addressed.
25. However, there are still some IDBs who are not yet fulfilling some of these requirements. Such as implementation of BAPs and ensuring all of the guidance and best practices are implemented fully.

## Recommendations

26. Defra should continue to work closely with ADA, IDBs and other key players such as EA, NE, RSPB and other public bodies to ensure that IDB guidance that has been published recently is exercised fully by all of the board members. More work is needed such as encouraging IDBs to implement more training for their boards and making their biodiversity plans publicly available. Furthermore, even though the majority of the boards have byelaws in place, there is a need for some of the boards to adopt the latest set of Defra byelaws, but we also need to ensure the byelaws are updated and fit for purpose.

## Annex A

### **List of IDBs who submitted IDB1 forms**

- 1 Ainsty (2008) IDB
- 2 Airedale DC
- 3 Alconbury and Ellington
- 4 Ancholme Internal Drainage Board
- 5 Axe Brue
- 6 Axeholme & North Notts
- 7 Bedfordshire and River Ivel
- 8 Benwick
- 9 Beverley and North Holderness IDB
- 10 Black Drain DB
- 11 Black Sluice IDB
- 12 Bluntisham
- 13 Braunton Marsh DB
- 14 Broads
- 15 Buckingham and River Ouzel
- 16 Burnt Fen
- 17 Cawdle Fen
- 18 Churchfield and Plawfield
- 19 Connington & Holme
- 20 Cowick & Snaith
- 21 Curf and Wimblington Combined IDB
- 22 Danvm Drainage Commissioners
- 23 Dempster IDB
- 24 Doncaster East
- 25 Downham & Stow Bardolph
- 26 Earby & Salterforth
- 27 East Harling
- 28 East of the Ouse, Plover and Nar IDB
- 29 East Suffolk IDB
- 30 Euixmoor
- 31 Feldale
- 32 Foss IDB (2008)
- 33 Goole and Airmyn IDB
- 34 Goole Felde
- 35 Haddenham Level
- 36 Holmewood and District DB
- 37 Hundred Foot Washes IDB
- 38 Hundred of Wisbech
- 39 Kings Lynn
- 40 Kyle and Upper Ouse IDB
- 41 Lakenheath
- 42 Lindsey Marsh DB
- 43 Littleport and Downham
- 44 Lower Medway IDB
- 45 Lower Severn IDB(2005)
- 46 Manea & Welney
- 47 March 3rd



48	March 5th
49	March 6th
50	March East
51	March West and White Fen
52	Melverley IDB
53	Middle Fen and Mere
54	Middle Level Commissioners
55	Mildenhall
56	Needham & Laddus
57	Nightlayers
58	Nordelph
59	Norfolk Rivers
60	North East Lindsey
61	North Kent Marshes
62	North Level District IDB
63	North Somerset Levels IDB*
64	Northwold
65	Old West
66	Ouse and Derwent IDB
68	Ouse and Humber
69	Over and Willingham
70	Padnal and Waterden
71	Parrett
72	Pevensey and Cuckmere
73	Ramsey
74	Ramsey 1st (Hollow)
75	Ramsey 4th (Middlemoor)
76	Ramsey Upwood & Gt. Raveley
77	Ransonmoor
78	Rawcliffe DB
79	Rea IDB
80	Reedness and Swinefleet DB
81	River Lugg IDB
82	River Stour (Kent) IDB
83	Romney Marshes Area IDB
84	Sawtry
85	Scunthorpe and Gainsborough WLM Board
86	Selby Area IDB
87	South Holderness
88	South Holland
89	Southery & District
90	Sow and Penk DB
91	Stoke Ferry
92	Strine IDB
93	Stringside
94	Sutton & Mepal
95	Swaffham
96	Swale and Ure
97	Swavesey
98	Thorntree IDB
99	Trent Valley

100	Upper Medway IDB
101	Upper Witham
102	Upwell
103	Vale of Pickering
104	Waldersey
105	Warboys, Somersham and Pidley
106	Waterbeach Level
107	Waveney, Lower Yare and Lothingland
108	Wellend and Deepings
109	Whittlesey and District
110	Witham 1st
111	Witham 3rd
112	Witham 4th
113	Woodwalton