

## NOTICE OF AUDIT FOR:

Churchfield & Plawfield Internal Drainage Board  
Manea & Welney District Drainage Commissioners  
Nordenph Internal Drainage Board

### NOTICE OF APPOINTMENT OF DATE FOR THE EXERCISE OF ELECTORS RIGHTS

**ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2011**

Audit Commission Act 1998 Sections 15 and 16

The Accounts and Audit (England) Regulations 2011 (SI 2011 No. 817)

#### NOTICE

1 Date of announcement **15th April 2011**

2 Each year the Board's annual return is audited by an external auditor appointed by the Audit Commission. Any person interested has the opportunity to inspect and make copies of the Annual Return and all books, deeds, contracts, bills, vouchers and receipts etc. relating to them.

For the year ended 31st March 2011 these documents will be available on reasonable notice to:

The Clerk,  
Middle Level Offices,  
85 Whittlesey Road,  
March, Cambs. PE15 0AH

between the hours of 9.00am and 4.00pm  
Monday to Friday

Commencing on **27th June 2011**

and ending on **22-Jul-11**

3 **Local Government Electors and their representatives also have:**

- . the opportunity to question the auditor about the Board's accounts. The auditor can be contacted at the address in paragraph 4 below for this purpose on **25th July 2011** and after that date will be available at the address given at paragraph 4 until the audit has been completed; and
- . the right to make objections to the accounts or any item in them. Written notice of an objection must first be given to the auditor and a copy sent to the Board.

4 The Board's audit is being conducted under the provisions of the Audit Commission Act 1988, the Accounts and Audit (England) Regulations 2011 and the Audit Commission's Code of Practice. Your audit is being carried out by:  
Mazars LLP  
Regency House  
3 Grosvenor Square  
Southampton  
SO15 2BE

5 This announcement is made by:

*I A D Smith* Clerk

## Internal Drainage Board Accounts : A Summary of Your Rights

### The basic position

By law any interested person has the right to inspect the board's accounts. If you are entitled and registered to vote in local council elections then you (or your representative) also have the right to ask the appointed auditor questions about the board's accounts or challenge an item of account contained within them.

### The right to inspect the accounts

When your board has finalised its accounts for the previous financial year it must advertise that they are available for people to inspect. Having given reasonable notice of your intentions, you then have 20 working days to look through the accounts and supporting documents. You will be able to make copies of the accounts and most of the relevant documents from your board. You will probably have to pay a copying charge.

### The right to ask the auditor questions about the accounts

You can only ask the appointed auditor questions about the accounts. The auditor does not have to answer questions about the board's policies, finances, procedures or anything else not related to the accounts. Your question must be about the accounts that they are auditing. The auditor does not have to say whether they think something the board has done, or an item in its accounts, is lawful or reasonable.

### The right to object to the accounts

If you think that the board has spent money that they shouldn't have, or that someone has caused a loss to the board deliberately or by behaving irresponsibly, you can object to the external auditor by sending a formal 'notice of objection', **which must be in writing** to the address below. You must tell the auditor why you are objecting. The auditor must reach a decision on your objection. If you are not happy with that decision, you can appeal to the courts.

You may also object if you think that there is something in the accounts that the auditor should discuss with the board or tell the public about in a 'public interest report'. Again, **you must give your reasons in writing** to the auditor at the address below. In this case, the auditor must decide whether to take any action. The auditor will normally, but does not have to, give reasons for their decision and you cannot appeal to the courts. Your rights are summarised, and a helpful flowchart and objection proforma are available from the Audit Commission website (see contact details below).

You may not use this 'right to object' to make a personal complaint or claim against your board. You should take these complaints to your local Citizens' Advice Bureau, local Law Centre or your solicitor.

### What else you can do

Instead of objecting, you can give the auditor information that is relevant to their responsibilities. For example, you can simply tell the auditor if you think that something is wrong with the accounts or about waste and inefficiency in the way the board runs its services. You do not have to follow any set time limits or procedures. The auditor does not have to give you a detailed report of their investigation, but they will usually tell you the outcome.

### A final word

Boards, and so local taxpayers, must meet the costs of dealing with questions and objections. When the auditor decides whether to take your objection further, one of a series of factors they must take into account includes the costs that will be involved. They will only continue with the objection if it is in the public interest to do so. If you appeal to the courts, you might have to pay for the action yourself.

### Who should you contact?

Copies of the Audit Commission publication *Council Accounts – Your Rights* are available by calling FREEPHONE 0800 502030 and quoting reference LCM3351 or download from the Audit Commission website at [www.audit-commission.gov.uk/publications](http://www.audit-commission.gov.uk/publications).

If you wish to contact your Internal Drainage Board's appointed external auditor please write to:

Stephen Christopher  
Partner  
Mazars LLP  
Regency House  
3 Grosvenor Square  
SOUTHAMPTON,  
SO15 2BE

**Middle Level Commissioners**  
**NOTICE OF APPOINTMENT OF DATE FOR THE**  
**EXERCISE OF ELECTORS RIGHTS**

**ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2011**

Audit Commission Act 1998 Sections 15 and 16

The Accounts and Audit (England) Regulations 2011 (SI 2011 No. 817)

**NOTICE**

**1** Date of announcement **16th May 2011**

**2** Each year the Board's annual return is audited by an external auditor appointed by the Audit Commission. Any person interested has the opportunity to inspect and make copies of the Annual Return and all books, deeds, contracts, bills, vouchers and receipts etc. relating to them.

For the year ended 31st March 2011 these documents will be available on reasonable notice to:

The Clerk,  
Middle Level Offices,  
85 Whittlesey Road,  
March, Cambs. PE15 0AH

between the hours of 9.00am and 4.00pm  
Monday to Friday

Commencing on **2nd June 2011**

and ending on **29th June 2011**

**3** **Local Government Electors and their representatives also have:**

- . the opportunity to question the auditor about the Board's accounts. The auditor can be contacted at the address in paragraph 4 below for this purpose on **30th June 2011** and after that date will be available at the address given at paragraph 4 until the audit has been completed; and
- . the right to make objections to the accounts or any item in them. Written notice of an objection must first be given to the auditor and a copy sent to the Board.

**4** The Board's audit is being conducted under the provisions of the Audit Commission Act 1988, the Accounts and Audit (England) Regulations 2011 and the Audit Commission's Code of Practice. Your audit is being carried out by:

Moore Stephens  
Chartered Accountants  
Rutland House  
Minerva Business park  
Lynch Wood  
Peterborough PE2 6PZ

Tel: 01733 397300

**5** This announcement is made by:

*I A D Smith*

Clerk

# INTERNAL DRAINAGE BOARDS' ACCOUNTS: A SUMMARY OF YOUR RIGHTS

## The basic position

By law<sup>1</sup> any interested person has the right to inspect the Board's accounts. If you are entitled and registered to vote in any local authority within the Internal Drainage Area then you (or your representative) also have the right to ask the appointed auditor questions<sup>2</sup> about the Internal Drainage Board's accounts or challenge<sup>3</sup> an item of account contained within them.

## The right to inspect the accounts

When your Internal Drainage Board has finalised its accounts for the previous financial year it must advertise that they are available for people to inspect. Having given reasonable notice of your intentions, you then have 20 working days to look through the accounts and supporting documents. You will be able to make copies of the accounts and most of the relevant documents from your Internal Drainage Board. You may have to pay a copying charge.

## The right to ask the auditor questions about the accounts

You can only ask the appointed auditor questions about the accounts. The auditor does not have to answer questions about the Board's policies, finances, procedures or anything else not related to the accounts. Your question must be about the accounts that they are auditing. The auditor does not have to say whether they think something the Board has done, or an item in its accounts, is lawful or reasonable.

## The right to object to the accounts

If you think that the Board has spent money that it shouldn't have, or that someone has caused a loss to the Board deliberately or by behaving irresponsibly, you can object to the external auditor by sending a formal 'notice of objection', **which must be in writing** to the address below. You must tell the auditor why you are objecting. The auditor must reach a decision on your objection. If you are not happy with that decision, you can appeal to the courts.

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You may not use this 'right to object' to make a personal complaint or claim against your Board. You should take such complaints direct to your Board or to your local Citizens' Advice Bureau, local Law Centre, your solicitor or to the Local Government Ombudsman who may be contacted at [www.lgo.org.uk/](http://www.lgo.org.uk/).

## What else you can do

Instead of objecting, you can give the auditor information that is relevant to their responsibilities. For example, you can simply tell the auditor if you think that something is wrong with the accounts or about waste and inefficiency in the way the Board runs its services. You do not have to follow any set time limits or procedures. The auditor does not have to give you a detailed report of their investigation, but they will usually tell you the outcome.

## A final word

Internal drainage Boards, and so local taxpayers, must meet the costs of dealing with questions and objections. When the auditor decides whether to take your objection further, one of a series of factors they must take into account includes the costs that will be involved. They will only continue with the objection if it is in the public interest to do so. If you appeal to the courts, you might have to pay for the action yourself.

Copies of the Audit Commission publication *Accounts – Your Rights* are available by phoning FREEPHONE 0800 502030 and quoting reference LCM3351 or download from the Audit Commission website at [www.audit-commission.gov.uk](http://www.audit-commission.gov.uk) it is available in English and Welsh language versions.

If you wish to contact your Board's appointed external auditor please write to:  
Dickon Sandbach  
Moore Stephens Chartered Accountants  
Rutland House, Minerva Business Park, Lynch Wood  
Peterborough, PE2 6PZ  
Email: [dickon.sandbach@moorestephens.com](mailto:dickon.sandbach@moorestephens.com)

<sup>1</sup> Section 15(1) Audit Commission Act 1998

<sup>2</sup> Section 15(2) Audit Commission Act 1998

<sup>3</sup> Section 16(1) Audit Commission Act 1998