

# APPENDIX 5

## East Suffolk Internal Drainage Board NOTICE OF APPOINTMENT OF DATE FOR THE EXERCISE OF ELECTORS' RIGHTS ACCOUNTS FOR THE YEAR ENDED 31 March 2011

Audit Commission Act 1998, Sections 15 and 16  
Accounts and Audit (England) Regulations 2011 (SI 2011/817)

This notice will be displayed from 16 May 2011 to 29 May 2011

Each year the internal drainage board's annual return is audited by an auditor appointed by the Audit Commission and any person interested has the opportunity to inspect and make copies of the annual return and all books, deeds, contracts, bills, vouchers and receipts relating to them.

These documents for East Suffolk Internal Drainage Board are to be made available on reasonable notice by application between the hours of 09:30 and 16:30 on Mondays to Fridays (excluding public holidays).

Commencing on	<u>31 May 2011</u>
And	
Ending on	<u>27 June 2011</u>

If you wish to view them then please contact the named representative:

Name	<u>MR P. J. CAMAMILE</u>
Position in Board	<u>CHIEF EXECUTIVE</u>
Address	<u>KETTLEWELL HOUSE</u> <u>AUSTIN FIELDS INDUSTRIAL ESTATE</u> <u>KING'S LYNN</u> <u>NORFOLK PE30 1PH</u>
Phone number	<u>01553 819600</u>

Local electors and their representatives also have the opportunity to question the auditor about the accounts 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 internal drainage board. The auditor can be contacted at the address below for this purpose from the **01 July 2011** until the audit has been completed.

The internal drainage board's audit is being conducted under the provisions of the Audit Commission Act 1998, the Accounts and Audit (England) Regulations 2011 and the Audit Commission's Code of Audit Practice.

The audit of East Suffolk Internal Drainage Board is being carried out by:

BDO LLP  
Arcadia House  
Maritime Walk  
Ocean Village  
Southampton  
SO14 3TL  
023 8088 1941

# APPENDIX 6

## Councils' Accounts: A Summary of Your Rights

### *The basic position*

By law<sup>1</sup> any person interested has the right to inspect the board's accounts. If you are entitled and registered to vote in local council elections 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 board's accounts or object to<sup>3</sup> 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 let you know that they are available for inspection. Having given reasonable notice of your intentions, you then have 20 working days to look through the accounts and supporting documents. By arrangement you will be able to make copies of the accounts and the relevant documents although you may have to pay a copying charge.

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

You can only ask the 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 done, 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 and send a copy to the board. 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. More information is available from the Audit Commission website.

You should not use your '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. You may also be able to complain to the Standards for England if you believe that a member of the board has broken the Code of Conduct for Members. For further information about the local standards framework contact Standards for England at: Standards for England, Fourth Floor, Griffin House, 40 Lever Street, Manchester, M1 1BB, telephone 0161 817 5300 or email: [enquiries@standardsforengland.gov.uk](mailto:enquiries@standardsforengland.gov.uk) Standards for England website is at [www.standardsforengland.gov.uk/](http://www.standardsforengland.gov.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 you identify 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 into the issues you have raised, but they will usually tell you the general 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.

More detailed information on your rights is contained in the Audit Commission publication **Council Accounts - Your Rights** which can be obtained by calling FREEPHONE 0800 502030 and quoting reference LCM3351 or download it from the Audit Commission website at <http://www.audit-commission.gov.uk/aboutus/contactus/Pages/councilaccountqueries.aspx>.

If you wish to contact your board's appointed external auditor please write to: BDO LLP, Arcadia House, Maritime Walk, Ocean Village, Southampton, Hampshire SO14 3TL.

<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