

**River Stour (Kent) 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 and  
The Accounts and Audit Regulations 2011**

NOTICE	NOTES
<p>1. Date of announcement <u>06 May 2011</u> (a)</p> <p>2. Each year the Board's/Board's (b) annual return is audited by an auditor appointed by the Audit Commission. Any person interested has the right to inspect the accounts and make copies of the annual return and all books, deeds, contracts, bills, vouchers and receipts relating to the accounting statements. For the year ended 31<sup>st</sup> March 2011 these documents will be available on reasonable notice by application to:</p> <p>(c) <u>M<sup>r</sup> D. LEWIS, CLERK OF THE BOARD, RIVER STOUR (KENT) INTERNAL DRAINAGE BOARD, 34 COORDON ROAD, CANTERBURY, KENT CT1 3PW</u></p> <p>between the hours of (d) <u>09.00 AM</u> and (d) <u>4.00 PM</u> on</p> <p>(e) <u>MONDAYS</u> <del>2011</del> to (e) <u>FRIDAYS</u> <del>2011</del></p> <p>commencing on (f) <u>20 May 2011</u></p> <p>and ending on (g) <u>17 JUNE 2011</u> 2011</p> <p>3. Local electors and their representatives have rights to:</p> <ul style="list-style-type: none"> <li>• question the auditor about the accounts; and</li> <li>• object 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 (h).</li> </ul> <p>The auditor can be contacted at the address in paragraph 4 below for this purpose on (i) <u>20 June 2011</u> and until the audit has been completed.</p> <p>4. The board's audit is being conducted under the provisions of the Audit Commission Act 1998, the Accounts and Audit Regulations 2011 and the Audit Commission's Code of Audit Practice. Your audit is being carried out by:</p> <p style="padding-left: 40px;">Audit Commission, 2<sup>nd</sup> Floor, Aspinall House  Aspinall Close, Middlebrook, Bolton, BL6 6QQ</p> <p>5. This announcement is made by (j) <u>D. LEWIS, CLERK OF THE BOARD</u></p>	<p>(a) Insert date of placing of the notice which must be not less than 14 days before the date in (f) below</p> <p>(b) Delete as appropriate</p> <p>(c) Insert name, position and address of the Clerk or other person to which any person may apply to inspect the accounts</p> <p>(d) Insert the times between which any person may apply to inspect the accounts. NB Indicate if there is a lunchtime closure</p> <p>(e) Insert working days of the week any person may apply to inspect the accounts -- usually Monday to Friday allowing for any days the board is usually closed</p> <p>(f) Insert date at least 21 working days before the date appointed for audit in (i) below</p> <p>(g) The inspection period between (f) and (g) must be 20 working days and (g) must be at least one day before the date appointed for audit in (i) below.</p> <p>(h) Delete as appropriate</p> <p>(i) The date appointed by the auditor</p> <p>(j) Insert name and position of person placing the notice</p>

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

## The basic position

By law<sup>4</sup> any person interested has the right to inspect a parish board's or parish board's accounts. If you are entitled and registered to vote in local board elections then you (or your representative) also have the right to ask the appointed auditor questions<sup>5</sup> about the board's accounts or object to<sup>6</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. Giving your board reasonable notice of your intentions, you then have 20 working days to look through the accounting statements in the annual return and any 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 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 by sending a formal 'notice of objection' to the auditor at the address below. **The notice must be in writing.** In it, 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 may not use this 'right to object' to make a personal complaint or claim against your board. You should take such complaints to your local Citizens' Advice Bureau, local Law Centre or to your solicitor. You may also be able to complain to the Standards Committee of your Local authority if you believe 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: The 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 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, 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.

<p>Copies of the publication <i>Board Accounts – Your Rights</i> are available by calling FREEPHONE 0800 502030 or by download from the Audit Commission website at <a href="http://www.audit-commission.gov.uk/aboutus/contactus/Pages/councilaccountqueries.aspx">http://www.audit-commission.gov.uk/aboutus/contactus/Pages/councilaccountqueries.aspx</a></p>	<p>If you wish to contact your Board's appointed external auditor please write to: Audit Commission, 2<sup>nd</sup> Floor, Aspinall House, Aspinall Close, Middlebrook, Bolton, BL6 6QQ</p>
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<sup>4</sup> Section 15(1) Audit Commission Act 1998

<sup>5</sup> Section 15(2) Audit Commission Act 1998

<sup>6</sup> Section 16(1) Audit Commission Act 1998