

## Internal Drainage Boards in England Annual return for the financial year ended 31 March 2014

Internal Drainage Boards in England with an annual turnover of £5.1 million or less must complete an annual return in accordance with proper practice summarising their activities at the end of each financial year.

Each annual return on pages 1 to 5 is made up of four sections:

- **Section 1 and 2** are completed by the person nominated by the board.
- **Section 3** is completed by the external auditor appointed by the Audit Commission.
- **Section 4** is completed by the board's internal audit provider.

Each board must approve this annual return no later than **18 June 2014**.

### Completing your annual return

Guidance notes, including a completion checklist, are provided on page 6 and at relevant points in the annual return.

Complete all sections highlighted in blue. Do not leave any blue box blank. Incomplete or incorrect returns require additional external audit work and may incur additional costs.

Send the annual return, together with your bank reconciliation as at 31 March 2014, an explanation of any significant pension year variances in the accounting statements and any additional information requested, to your external auditor by the due date.

Your external auditor will identify and ask for any additional documents needed for audit. Therefore, unless requested do not send any original financial records to the external auditor.

Audited and verified annual returns will be returned to the board for publication or public display of sections 1, 2 and 3. You must publish or display the audited annual return by 30 September 2014.

It proved not be necessary for you to contact the external auditor or the Audit Commission directly for guidance.

More guidance on completing this annual return is available in the Practitioners' Guide to Internal Drainage Boards that can be downloaded from the Association of Drainage Authorisers' website at [www.adra.org.uk](http://www.adra.org.uk)