

BB/AN/MM053AH

28 July 2023

Messrs. P Wagstaffe and J Chrisp
Ramsey IDB
c/o The Clerk, John A.R. Chrisp
1 Mere Close
Ramsey Mereside
Huntingdon
Cambridgeshire
PE26 2UQ

Dear Messrs. Messrs. P Wagstaffe and J Chrisp,

Ramsey Internal Drainage Board - Internal Audit 2022-2023

Having completed the internal audit work for Ramsey Internal Drainage Board (IDB) for the year ended 31 March 2023, we are pleased to provide you with the following recommendations to be considered for implementation.

1. Drainage Rates

We have learned that since 2018 the drainage rates, whilst formally set, have not been sent out to ratepayers, as such no income has been received in respect of these rates, the shortfall of income shown outstanding in debtors is £20,476.

We appreciate that the main income source of the board is the special levy raised on Huntingdon District Council and this has been received without issue for several years. However, as stewards of the IDB we would urge you to ensure that all these Drainage Rates are issued as soon as possible, along with the rates due for the 2023/24 financial year to avoid bad debt issues arising. The fact that the ratepayers have not received demands might weaken the IDB's legal position should they look to legally recover these balances in the future.

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2. Website - Annual Return, Accounts and Payments List

From our review of the IDB's website we pleased to note that the Minutes published up to date, although some reports mentioned in the minutes have not been attached or published, Payments List, Accounts and Internal Audit report for 2022 also have not been published. We would urge that the Clerk ensures these are published in a timely manner. The way the website is organised also confusing - the financial information split or repeated between at least two tabs "Finance" and "Reports & Notice".

The last available fixed assets register available on the website dated 2010. This need to be updated annually within financial information together with accounts.

3. Budget

We have noted that IDB uses the budget setting process for the drainage rate and levies determination. We also noticed that the actual fugues used for 2022-23 to determinate drainage rate and levies for 2023/24 did not agree to the actual accounts figures. We do apricate that the accounts could not being finalised, and further amendments required at the time of the rates and special levies issue, however in this case the review of the budget should be conducted after the Accounts finalised and necessary amendments carry forward to the next year.

4. Audit Engagement Delays

As in previous years we were unable to commence our internal audit procedures within the required timeframes as a result of not receiving the accounts and annual return documentation until 14th July 2023, having sent several reminders previous to this.

In order to complete our internal audit in a timely fashion we must have all documentation by the end of May, to ensure there is time to discuss any issues arising and make necessary adjustments if required so the Board could publish unaudited financial statements by 30th June.

We understand that going forward the administration of the board will be transferred to the Middle Level Commissioners, we are hopefully that this change will enable the internal audit and associated reporting to be conducted in a timely manner.

5. Other Matters

We have notice from the minutes that during this year a meeting was held with ADA and SAAA related to the governance and administration of the board. Should such a meeting take place in the future where the internal audit of the board is discussed we would welcome the opportunity to attend and discuss this further with representatives of the board and representatives from the aforementioned organisations.

At the time of writing we are yet to receive final amended accounts reflecting the various amendments discussed, nor have we received the final AGAR reflecting these figures.

The above matters are not affected by these outstanding matters and therefore we feel able to issue this report ahead of receiving this documentation. We look forward to reviewing these final documents in due course.

Finally, we take this opportunity to thank you for your assistance and cooperation in the internal audit process, we hope that our enquires did not impact too heavily on your operations.

Yours sincerely,

A handwritten signature in dark ink, appearing to read "Whittings LLP", written in a cursive style.

Whittings LLP