



# National Audit Office



13 MAY 2013

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Comptroller and Auditor General  
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*Dear Anthony,*  
INTERNAL DRAINAGE BOARDS


Further to my letter in January, I am writing to update you on our actions in response to your information regarding the potential audit issues relevant to Internal Drainage Boards (IDBs).

The Accounting Officer at the Department for Environment Food and Rural Affairs has since produced a response to the issues highlighted. The Department continues to work with the Environment Agency, the Association of Drainage Authorities (ADA) and the Audit Commission to address the risks identified.

Actions being progressed to mitigate the risks include updating the Accountancy and Governance Practitioners' Guide and providing models for the various governance statements and Terms of Reference. ADA has also circulated material on your findings to the Chairs and Chief Officers of the IDB advising them of the issues that they should check.

The National Audit Office will continue to receive progress reports on the follow-up actions and will maintain oversight of these activities through our regular financial and value for money audit meetings with the Department. We will, of course, let you know if we have any concerns about the progress being made.

Thank you again for writing to me about your report - it was very helpful to have these matters drawn to my attention in this way.

  
AMYAS MORSE