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Members of Feldale Internal Drainage Board

C/o The Clerk to the Board
28 Thornham Way
EASTREA
PE7 2AS

21st April 2016

Dear Members

Annual Internal Audit Report – Year ended 31st March 2016

I have completed my internal audit for Feldale Internal Drainage Board for the year to 31st March 2016, as detailed in Section 4 of the Board's Annual Return.

[1] I have tested the key control areas to assess compliance with relevant procedures and controls expected to be in operation during the financial year. In respect of these, I have concluded that in all significant respects the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of the Board, subject to any specific matters set out in paragraph 4.

[2] As part of my audit, I have examined documents setting out the Board's standing orders, final regulations and the various other policies and have concluded that they are adequate for the Board's purpose and can confirm general compliance.

[3] I can also confirm that I examined the bank reconciliation statement at the financial year end, in accordance with Section 4 of the Annual Return, and found this to be accurately stated.

[4] There are no specific issues for the period of the audit that I have to draw to the attention of the Board

I would thank the Clerk for the excellent standard of presentation of records and the clarity of explanations given.

Yours sincerely



Ivan J Cooper