

1975 No. 345

LAND DRAINAGE

The Internal Drainage Boards (Audit) Directions 1975

Made - - - - 10th March 1975

The Minister of Agriculture, Fisheries and Food, in exercise of the powers conferred upon him by section 49(4) of the Land Drainage Act 1930(a), as amended by paragraph 29 of Schedule 8 to the Water Act 1973(b), hereby gives the following general directions:

1. These directions may be cited as the Internal Drainage Boards (Audit) Directions 1975.

2. The accounts of the receipts and expenditure of internal drainage boards and of the officers of such boards shall be made up, and shall be audited by a district auditor, in accordance with Part VIII of the Local Government Act 1972(c), and accordingly the relevant provisions of that Part of that Act, that is to say sections 155 to 161, 163, 165, 166 and 167, and of any regulations made thereunder and for the time being in force, shall apply with the necessary modifications to all such accounts as they apply to the accounts of a county council, and in section 167 as applied by this paragraph the reference to sections 154 to 166 shall have effect as a reference to sections 155 to 161, 163, 165 and 166.

3. These directions shall apply to the accounts for the financial years beginning on or after 1st April 1975, and previous directions given under section 49(4) of the Land Drainage Act 1930 shall cease to have effect save with respect to the accounts for any financial year ending before 1st April 1975.

In witness whereof the Official Seal of the Minister of Agriculture, Fisheries and Food is hereunto affixed on 10th March 1975.

(L.S.)

Frederick Peart,
Minister of Agriculture,
Fisheries and Food.

(a) 1930 c. 44.

(b) 1973 c. 37.

(c) 1972 c. 70.

EXPLANATORY NOTE

(This Note is not part of the Order.)

These directions, made by the Minister of Agriculture, Fisheries and Food, provide for the auditing of accounts of internal drainage boards and their officers for financial years commencing on or after 1st April 1975 to be carried out by a district auditor in accordance with Part VIII of the Local Government Act 1972. Previous directions were made in 1935, applying to certain types of internal drainage boards, and others were made in 1951, applying to other internal drainage boards. These will continue to have effect in relation to accounts for financial years ending before 1st April, 1975.

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