

**Tyne Port Health Authority  
Report to the Joint Board  
Date: Tuesday 7 June 2016**

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**Subject:** Internal Audit Report for 2015/16

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**PART 1**

**1.1 Purpose:**

The purpose of this report is to present the Internal Audit Report for 2015/16 to the Authority, and the related declaration required in the 'Small Bodies in England Annual Return for the year ended 31 March 2016'.

**1.2 Recommendation**

It is recommended that the Joint Board:

- a) Notes that the Internal Audit Service of the lead Council to the Tyne Port Health Authority (North Tyneside Council), has undertaken sufficient testing to form an Internal Audit opinion on the control objectives set out in Section 4 of the 'Small Bodies in England Annual Return for the Year Ended 31 March 2016';
- b) Notes the resulting conclusions reached, summarised in Section 4 of the 'Small Bodies in England Annual Return for the Year Ended 31 March 2016', attached as **Appendix A**; and
- c) Agrees the related Internal Audit Report, which sets out Internal Audit's coverage, findings and recommendations, attached as **Appendix B**.

## **2.0 Information**

### **2.1 Background**

- 2.1.1 At the meeting on 2 June 2015, the Tyne Port Health Authority Joint Board reappointed the Internal Audit Service of the lead Council to the Tyne Port Health Authority (North Tyneside Council) as Internal Auditor to the Authority.
- 2.1.2 The Tyne Port Health Authority is required to submit a 'Small Bodies in England Annual Return for the year ended 31 March 2016'. Section 4 of this Annual Return requires an Internal Audit opinion on specific aspects of internal control in place within the Authority.
- 2.1.3 As the Internal Auditor to the Authority, the Internal Audit Service of North Tyneside Council has conducted sufficient internal audit coverage to allow a specific and evidenced opinion to be reached on the internal control objectives specified in Section 4 of the 2015/16 Small Bodies in England Annual Return, and subsequent completion of the Return.
- 2.1.4 Section 4 of the Return, together with a short Internal Audit Report supporting the conclusions reached and recorded on the Return, are included as appendices to this Report. The audit work performed found that:
- (a) Objectives H and I in Section 4 were not applicable (as Tyne Port Health Authority does not have a separate bank account, or ownership of any fixed assets); and
  - (b) For all other control objectives as set out in Section 4 of the Annual Return, these have been achieved throughout 2015/16 to a standard adequate to meet the needs of the body.

### **3.0 Decision Options**

The Joint Board is recommended to agree the outcomes as outlined in Section 1.2 of this report.

This will allow the Tyne Port Health Authority to comply with legislation and prevailing professional standards.

### **4.0 Appendices:**

- 4.1 **Appendix A** –  
Small Bodies in England Annual Return for the Year Ended 31 March 2016, Section 4

**Appendix B** –  
Internal Audit Report, 2015/16

### **5.0 Contact Officers:**

Kevin McDonald, Group Assurance Manager, Internal Audit – Tel: 0191 643 5738  
Colin MacDonald, Clerk to the Authority – Tel 0191 643 6620

## **6.0 Background Information:**

The following background papers have been used in the compilation of this report and are available for inspection at the offices of the author of the report:

Tyne Port Health Authority Order 2010

Local Audit and Accountability Act 2014

Accounts and Audit Regulations 2015

Governance and Accountability for Local Councils, A Practitioners' Guide (England) 2014, JPAG

## **PART 2 – COMPLIANCE WITH PRINCIPLES OF DECISION MAKING**

### **1.0 Finance and Other Resources:**

There are no direct financial implications relating to this report.

The External Auditor has recommended that a full internal audit should be conducted during the year. Currently, the Authority does not set aside a budget for this and the Joint Board should be mindful that the internal auditor may look to charge a reasonable fee for undertaking this work.

### **2.0 Legal**

Consideration of this report and agreement of the recommendations contained therein will allow the Tyne Port Health Authority to comply with the requirements of the Accounts and Audit Regulations 2015.