

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

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**Subject:** Annual Accounting Statements for 2015/16

**Reporting Officer:** Janice Gillespie,  
Responsible Financial Officer to the Authority

**Officer Contact Details:**  
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## PART 1

### 1.1 Purpose:

The purpose of this report is to present the accounting statements relating to the financial year 2015/16 to the Joint Board for consideration and seek approval for their submission to the External Auditor.

### 1.2 Recommendation

It is recommended that the Joint Board:

- a) Consider the accounting statements relating to the financial year 2015/16 for the Authority as attached to this report; and
- b) Approve the accounting statements relating to the financial year 2015/16 for the Authority as attached to this report.

## 2.0 Information

### 2.1 Background

The Tyne Port Health Authority is a “smaller relevant body” under the Accounts and Audit (England) Regulations 2011 by virtue of the Audit Commission Act 1998 for the purposes of auditing of accounts.

The Authority is required to ensure that its accounting statements are prepared in accordance with the Regulations and the Joint Board needs to consider the accounting statements and approve them for submission to the External Auditor.

The statements must be approved as soon as possible after the year end or in any event before 30 June 2016 in accordance with the Regulations.

The External Auditor has indicated, following agreement with the Clerk, that it is their intention to audit the Authority on 30 June 2016.

The completed accounting statements for 2015/16 are attached as **Appendix 1** to this report.

The Regulations provide a procedure for public inspection of accounts. A Notice communicating these rights must be displayed in a conspicuous place by the Authority for a period of at least 14 days immediately prior to the period during which the accounts and related documents are made available. Arrangements were made to display this Notice from 23 May 2016 to 5 June 2016. The information has been made available from 6 June 2016 and will continue to be available until the 15 July 2016. A copy of this Notice is included within this report at **Appendix 2**.

### 3.0 Decision Options

The options available to the Joint Board are:

#### Option 1

To note the need to complete the accounting statements and to approve them for submission to the External Auditor as attached as **Appendix 1** to this report.

#### Option 2

To note the need to complete the accounting statements and approve them for submission to the External Auditor as attached as **Appendix 1** to this report with amendments.

#### Option 3

To note the need to complete the accounting statements for submission to the External Auditor and instruct officers to undertake further work on them as attached as **Appendix 1** to this report.

Option 1 is the recommended option.

### 4.0 Appendices:

Appendix 1 – Accounting Statements for the Authority for the year ended 31 March 2016.

Appendix 2 – Notice of Public Rights.

## **5.0 Contact Officers:**

Janice Gillespie, Responsible Finance Officer to the Authority – Tel 0191 643 5701  
Colin MacDonald, Clerk to the Authority – Tel 0191 643 6620  
Richard Gray, Senior Accountant – Cofely GDF Suez – Tel: 0191 643 7033  
Stephen Ballantyne, Solicitor, Lawyer Specialist - Governance and Employment – North  
Tyneside Council – Tel 0191 643 5329

## **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 2011  
Audit Commission Act 1998  
Accounts and Audit (England) Regulations 2015  
Governance and Accountability for Local Councils, A Practitioners' Guide (England) 2010, 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.

Late submission to the External Auditor of the accounting statements and information requested by them may lead to additional charges being levied.

### **2.0 Legal**

As a smaller relevant body, by virtue of the Accounts and Audit (England) Regulations 2011 the Tyne Port Health Authority is required before 30<sup>th</sup> June 2016 to:

- a) consider the accounting statements by the members meeting as a whole;
- b) following that consideration, approve the accounting statements for submission to the auditor by a resolution of the body; and
- c) following approval, ensure that the accounting statements are signed and dated by the person presiding at the meeting at which that approval was given.

In accordance with the above, the External Auditor has indicated that if the Authority is unable to approve the accounting statements by this date, a qualified opinion will be issued on completion of the audit since this is a breach of the Regulations.