

Tyne Port Health Authority Report to the Joint Board Date: Tuesday 4 October 2016

Subject: Annual Return for the year ended 31 March 2016

Reporting Officer: Colin MacDonald,
Clerk to the Authority

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PART 1

1.1 Purpose

The purpose of this report is to present the Annual Return for the year ended 31 March 2016 and the external auditor's certificate and opinion following conclusion of audit.

1.2 Recommendation

It is recommended that the Joint Board:

- a) Accept and approve the external auditor's certificate and opinion following submission of the Annual Return for the year ended 31 March 2016 relating to the Authority as attached in **Appendix 1** to the report; and
- b) Note the Issues Arising report issued by the external auditor to the Authority, as attached in **Appendix 2** to the report, and the remedial action taken.

2.0 Information

The Tyne Port Health Authority is a "smaller authority" under The Accounts and Audit Regulations 2015 for the purposes of auditing of accounts.

At the meeting of 7 June 2016 the Joint Board resolved to approve the Annual Accounting Statements, the Annual Governance Statement and the Annual Internal Audit report which collectively formulated the Authority Annual Return for the year ended 31 March 2016 under the Regulations.

The Annual Return was submitted to the external auditor BDO LLP, the appointed auditors. The external audit was completed on 22 August 2016. The concluded Annual

Return, which includes the external auditor's report, is attached as **Appendix 1**.

The auditors have confirmed their opinion, provided their Section 3 External audit certificate, which states:

"On the basis of our review of the annual return, in our opinion the information in the annual return is in accordance with proper practices and no matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met."

The auditors have however issued a separate report outlining two issues that are drawn to the attention of the Authority. The report is attached as **Appendix 2**. The issues arising along with the remedial action taken is detailed below.

Issue 1: Approval of the Annual Return – on 7 June 2016 the Joint Board approved the Accounting Statements prior to approving the Annual Governance Statement. Under the new regulations, approval should have happened in reverse.

Remedial Action: The June 2017 agenda will be amended to ensure compliance.

Issue 2: Accounts Approval – The Joint Board approved the Accounting Statements on 7 June 2016. However this was the day after the public notice was displayed commencing the inspection period of elector's rights. The notice was pre-populated by the external auditor based on information supplied by the Authority. The significance of the commencement date being the day before the meeting of the Joint Board was not picked up.

Remedial Action: Information has been supplied to the external auditor setting out the approval and audit programme for 2017 which discharges the issue.

The statutory Notice of Conclusion of Audit has been appropriately displayed at the premises of the host Authority North Tyneside Council following the completion of the audit.

3.0 Decision Options

The Joint Board is requested, by the external auditor, to accept and approve the annual return now that the audit opinion has been given.

This is recommended to allow the Tyne Port Health Authority to comply with The Accounts and Audit Regulations 2015.

4.0 Appendices:

Appendix 1 – Annual Return for the Year Ended 31 March 2016.

Appendix 2 – Issues Arising Report for the Year Ended 31 March 2016

5.0 Contact Officers:

Colin MacDonald, Clerk to the Authority – Tel 0191 643 6620

Janice Gillespie, Responsible Financial Officer to the Authority – Tel 0191 643 5701

Richard Gray, Senior Accountant, North Tyneside Council – Tel: 0191 643 7033

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
The 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 and resource implications relating to this report.

2.0 Legal

There are no direct legal implications relating to this report.

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