



**ISSUES ARISING REPORT FOR
Tyne Port Health Authority
Audit for the year ended 31 March 2016**

Introduction

The following matters have been raised to draw items to the attention of Tyne Port Health Authority. These matters came to the attention of BDO LLP during the audit of the annual return for the year ended 31 March 2016. This report must be presented to a full meeting of the smaller authority for review.

The audit of the annual return may not disclose all shortcomings of the systems as some matters may not have come to the attention of the auditor. For this reason, the matters raised may not be the only ones that exist.

The matters listed below are explained in further detail on the page(s) that follow;

- Approval of Annual Return
 - Accounts approval
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The following issue(s) have been raised to assist the council. The council is recommended to take action on the following issue(s) to ensure that the council acts within its statutory and regulatory framework.

Approval of Annual Return

What is the issue?

The Minutes of the authority indicate that the Accounting Statements (Section 2) of the annual return has been approved before the Annual Governance Statement (Section 1).

The Accounts and Audit Regulations 2015 prescribed order for the approval of the Annual Return, regulation 6(4)(a) states that "The annual governance statement...must be approved in advance of the relevant authority approving the statement of accounts"

Why has this issue been raised?

The Annual Governance Statement and Accounting Statements have not been approved in accordance with the Accounts and Audit Regulations 2015.

What do we recommend you do?

The smaller authority must ensure in future years that the Annual Governance Statement is minuted before the Accounting Statements.

Further guidance on this matter can be obtained from the following source(s):

The Accounts and Audit Regulations 2015 - [Legislation.gov.uk](http://legislation.gov.uk)

Accounts approval

What is the issue?

The Accounts were approved after the commencement of the inspection period of the exercise of electors' rights.

Why has this issue been raised?

The Accounts and Audit Regulations 2015, reg 15(3) specifies that the Annual Governance statement must be approved. This is followed by the approval of the Accounting Statements. Both statements must be published including on a website with the notice of electors' rights. The electors' rights period should start on the following day. The smaller authority has not complied with the Accounts and Audit Regulations 2015.

What do we recommend you do?

The Smaller Authority must ensure in future years that the electors' rights inspection period commences after the accounting statements are approved. The Smaller Authority must also consider how to answer the question concerning the electors' rights period in the Annual Governance statement next year. The period of electors' rights that they must be considering is for the 2015/16 year as that is the period that has occurred during the year.

Further guidance on this matter can be obtained from the following source(s):

Accounts and Audit Regulations 2015

No other matters came to our attention.

For and on behalf of
BDO LLP

Date: 22 August 2016
