

10 OCT 2015

ISSUES ARISING REPORT FOR
Barnsley, Doncaster and Rotherham Joint Waste
Board
Audit for the year ended 31 March 2015

Introduction

The following matters have been raised to draw items to the attention of Barnsley, Doncaster and Rotherham Joint Waste Board. These matters came to the attention of BDO LLP during the audit of the annual return for the year ended 31 March 2015.

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 Accounts
 - Minutes
 - External auditor's report not minuted
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The following issue(s) have been raised to assist the body. The body is recommended to take action on the following issue(s) to ensure that the body acts within its statutory and regulatory framework.

Approval of Accounts

What is the issue?

The minute which approved the annual return, minute 37, does not formally adopt the annual return and the answers to the Annual Governance statement.

Why has this issue been raised?

This approval is required to be minuted and the failure of the board to minute its resolution to adopt the accounts could be seen as a potential breach of regulation 13, paragraph 3a of the Accounts and Audit (England) Regulations 2011 which states that the accounting statements shall be approved "as soon as reasonably practicable and in any event before 30 June immediately following the end of a year."

What do we recommend you do?

The board in future should ensure the approval of the annual return and accounts is specifically listed on the agenda. The board should review the annual return and the governance statement and resolve to adopt both and this decision is minuted accordingly.

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

The Accounts and Audit Regulations 2011

Minutes

What is the issue?

The body produced printed minutes, which were submitted for audit purposes. The pages were not initialled by the person signing the minutes.

Why has this issue been raised?

This body submitted minutes for audit purposes which were not maintained in accordance with schedule 12, paragraph 41(2) of the Local Government Act 1972.

What do we recommend you do?

The body should ensure with immediate effect that if a loose leaf minute book is maintained the loose leaf pages are consecutively numbered and initialled by the person signing the minutes.

Minutes must be maintained in accordance with the Local Government Act 1972. Loose leaf minute books are lawful but the loose leaf pages must be consecutively numbered and each page must be initialled by the person signing the minutes.

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

Local Council Administration, 8th Edition, Charles Arnold-Baker, Chapter 7

External auditor's report not minuted*What is the issue?*

The external auditor's report for the year to 31 March 2015 has not been minuted as considered by the body.

Why has this issue been raised?

The body are not acting in accordance with the Audit Commission Act 1998. It is a requirement of the Audit Commission Act 1998, para 11, that all reports and/or recommendations made by the auditors are considered by the body.

What do we recommend you do?

The body must ensure all subsequent audit reports are reported to the body and minuted as received. If recommendations are made, an action plan should be drawn up to ensure that the recommendations are carried out.

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

Audit Commission Act 1998 - Office of Public Sector Information website
Local Council Administration, 8th Edition, Charles Arnold-Baker, Chapter 18.15 to 18.18

No other matters came to our attention.

For and on behalf of
BDO LLP

Date: 15 September 2015
