



ISSUES ARISING REPORT FOR
Solent Transport
Audit for the year ended 31 March 2015

Introduction

The following matters have been raised to draw items to the attention of Solent Transport. 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;

- External auditor's report
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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.

External auditor's report

What is the issue?

The external auditor's report for the year to 31 March 2014 has not been minuted as considered by the body.

Why has this issue been raised?

The body may not be acting in accordance with the Audit Commission Act 1998, as transitionally saved. It is a requirement of this Act that all reports and/or recommendations made by the auditors are considered by the body, although we appreciate that no issues were reported to the body in our report in the prior year.

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: 30 September 2015
