



ISSUES ARISING REPORT FOR  
Transport for Urban South Hampshire Joint  
Committee  
Audit for the year ended 31 March 2013

## Introduction

The following matters have been raised to draw items to the attention of Transport for Urban South Hampshire Joint Committee. These matters came to the attention of BDO LLP during the audit of the annual return for the year ended 31 March 2013.

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;

- Minuting Approval of Annual Return
  - Minutes
  - Section 1
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The following issue(s) have been raised to assist the readers of the annual return. They require no action to be taken by the body.

### Section 1

*What is the issue?*

The body has provided revised figures in Section 1 for boxes 5, 6 & 8, however these were provided on an un-signed and dated copy of section 1. The corrected & verified figures for Section 1 are shown below:

	2012	2013
Box 5	Nil	Nil
Box 6	863,994	4,599,497
Box 8	415,698	7,296,176

*Why has this issue been raised?*

This is a note for the reader of the accounts.

*What do we recommend you do?*

Not applicable

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

Not applicable

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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.

### **Minuting Approval of Annual Return**

#### *What is the issue?*

The minutes supplied did not specifically minute the body's approval of Section 1 - Accounting Statements, Section 2 - Annual Governance Statement and the yes/no answers to Section 2.

#### *Why has this issue been raised?*

Failure to minute the approval of the Statement of Accounts and the Annual Governance Statement has exposed the body to undue risk of non adoption of the Annual Return.

#### *What do we recommend you do?*

The body must ensure in future years that the minutes clearly state their acceptance of Section 1 - Accounting Statements and Section 2 - Annual Governance Statement and the minutes record their specific answers to Section 2.

It is essential that minutes clearly record the decisions of the body as they are the lawful record of the events of the council meetings.

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

Local Council Administration, 8th Edition, Charles Arnold-Baker; Chapter 7  
Governance and Accountability in Local councils in England - A Practitioners Guide, NALC/SLCC

### **Minutes**

#### *What is the issue?*

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

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

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

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**No other matters came to our attention.**

For and on behalf of  
BDO LLP

Date: 30 September 2013

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