



ISSUES ARISING REPORT FOR  
Tyne and Wear Trading Standards Joint  
Committee  
Audit for the year ended 31 March 2015

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The following issue(s) have been raised as there are minor errors on the annual return which we wish to draw to the attention of the body so they do not occur again in future years.

**Total Cash & Investments - Box 8**

*What is the issue?*

The council have disclosed the incorrect bank balance in box 8, this was due to an error occurring in the box 7 and 8 reconciliation.

The balance in box 8 should read £121,955. The box 8 balance is therefore incorrect by £2,280.

*Why has this issue been raised?*

This is a note for the reader of the accounts, and for the Council to ensure that these minor errors do not occur in the future.

*What do we recommend you do?*

The council must ensure in future years that the correct balance is disclosed in box 8.

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

Governance and Accountability in Local Councils in England - A Practitioners' Guide, NALC/SLCC

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

For and on behalf of  
BDO LLP

Date: 15 September 2015

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