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26 February 2015

Ms L Barrow
Accountant - Group Finance
Tyne and Wear Trading Standards Joint Committee
Corporate Finance, Finance and ICT
Gateshead Council, Civic Centre
Regent Street
Gateshead
Tyne & Wear NE8 1HH

Direct line 0303 444 8270
Email j-hayes@audit-
commission.gsi.gov.uk
Reference SB08779

Dear Ms Barrow

Accounts and audit arrangements for joint committees from 2015/16 –Tyne and Wear Trading Standards Joint Committee

I am writing to inform you that the appointment of BDO LLP to audit the accounts of Tyne and Wear Trading Standards Joint Committee will end with the completion of the audit of the 2014/15 accounts.

With effect from the financial year 2015/16 onwards, joint committees will no longer have a statutory obligation to prepare accounts which will be audited by a firm appointed by the Audit Commission. The Audit Commission Act 1998, which currently requires the accounts of joint committees to be subject to audit, will be repealed with effect from 1 April 2015. The Local Audit and Accountability Act 2014, introducing new local public audit arrangements, does not apply to joint committees.

However, joint committees must still prepare accounts for the financial year 2014/15, and submit these accounts for audit by the auditor appointed by the Audit Commission. For smaller bodies, the accounts are produced in the form of the annual return.

The Department for Communities and Local Government has confirmed to the Audit Commission its intention that the change in requirements will apply from 1 April 2015, for the financial year 2015/16 onwards.

Auditor appointments made by the Audit Commission to joint committees will therefore cease with effect from the financial year 2015/16. From 1 April 2015, any expenditure overseen by a joint committee will only be subject to statutory audit as part of the main accounts of constituent audited bodies.

Joint committees may voluntarily decide to continue to prepare accounts and arrange for their audit. Any voluntary audit arrangements of this kind would need to be made directly between a

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joint committee and their chosen auditor, and cannot be accommodated under the terms of the Commission's audit contracts.

We hope you find this information helpful. If you have any comments or questions, please contact us by email at auditor-appointments@audit-commission.gsi.gov.uk or by post at the address below.

Yours sincerely



Jon Hayes
Associate Controller of Audit (Compliance)