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 Accounts

**Private and Confidential**

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

Date 14 March 2016  
Our ref: 2016/A3/TYNE04  
Ext: **DF** 023 8088 + ext (1911)  
E-mail: councilaudits@bdo.co.uk

**DF**

**16 MAR 2016**

**PCC**

**ICT**

**CFS**

Dear Ms Barrow

**Limited Assurance Review for year ending 31 March 2016 and 31 March 2017**

The statutory requirement for joint committees to have an annual review of the annual return, ceased with the passing of the Local Audit and Accountability Act 2014. Instead of the joint committee requiring an audit it was envisaged that the transactions of the joint committee would be reflected in the host authority's accounts.

A number of joint committees have approached us and would like to continue with an annual review. We have therefore decided to explore this and we can provide a service which would be similar to what you have experienced in previous years.

- We would be offering an annual review based on agreed upon procedures.
- We would provide you with a form similar to the annual return that you are used to and request supporting documentation to enable us to complete the work.
- We would provide you with a report at the end.
- The service would operate under the same basic fee scales\* as the Limited Assurance Regime, except for the joint committees that were previously charged a £nil fee, and these would be charged £100 plus VAT.

\*The fee scales would apply providing all information was provided. If we are missing information, there would be a small fee for any additional work undertaken, similar to the Limited Assurance Regime.

If you would like to continue to have a review of your accounts then we will need confirmation from your host authority that they are in agreement with this. Please note the transactions of the joint committee must also be incorporated into the host authority's accounts. If you would like further information, please contact Louise Caplen on 023 8088 1911 or email councilaudits@bdo.co.uk.

Yours sincerely



For and on behalf of BDO LLP

