

Joint Committees

Return for the financial year ended 31 March 2016

The return on pages 2 to 5 is made up of four sections:

- Sections 1 and 2 are completed by the person nominated by the Joint Committee
- Section 3 is completed by BDO LLP as the reviewer appointed by the Joint Committee.
- Section 4 is completed by the Joint Committee's internal audit provider.

Completing your return

Guidance notes, including a completion checklist, are provided on page 6 and at relevant points in the return. Also our extranet contains useful advice for you to refer to, see below.

Complete all sections highlighted in red. Do not leave any red box blank. Incomplete or incorrect returns require additional work and so may incur additional costs.

Send the return, together with your bank reconciliation as at 31 March 2016, an explanation of any significant year on year variances in the accounting statements and any additional information requested, to us, BDO LLP, by the due date.

We will identify and ask for any additional documents needed for our work. Therefore, unless requested, do not send any original financial records.

Once we have completed our work, the completed return will be returned to the Joint Committee.

It should not be necessary for you to contact us for guidance.

Additional information can be found on our extranet
(<https://bdoextranet.bdo.co.uk/sites/councils/pages/default.aspx>.)

Section 1 – Governance statement 2015/16

We acknowledge as the members of

Enter name of reporting body here:

PARKING & TRAFFIC REGULATIONS OUTSIDE LONDON
ADJUDICATION JOINT COMMITTEE

Our responsibility for ensuring that there is a sound system of internal control, including the preparation of the accounting statements. We confirm, to the best of our knowledge and belief, with respect to the accounting statements for the year ended 31 March 2016, that:

| | Agreed | | 'Yes' |
|--|--------|-----|---|
| | Yes | No* | Means that the body: |
| 1 We approved the accounting statements prepared in accordance with the guidance notes within this Return. | ✓ | | Prepared its accounting statements and approved them. |
| 2 We maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness. | ✓ | | Made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge |
| 3 We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with generally accepted good practice that could have a significant financial effect on the ability of the body to conduct its business or on its finances and have reported our financial results to our host authority for inclusion in their accounts. | ✓ | | Has only done what it has the legal power to do and has complied with general accepted good practice |
| 4 We carried out an assessment of the risks facing the body and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required. | ✓ | | Considered the financial and other risks it faces and has dealt with them properly. |
| 5 We maintained throughout the year an adequate and effective system of internal audit of the body's accounting records and control systems. | ✓ | | Arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of the body. |
| 6 We took appropriated action on all matters raised during the year in reports from internal audit and external reviews. | ✓ | | Responded to matters brought to its attention by internal and external reviewers. |
| 7 We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during tor after the year-end, have a financial impact on the body and where appropriate have included them in the accounting statements. | ✓ | | Disclosed everything it should have about its business activity during the yea including events taking place after the year-end if relevant. |

The governance statement is approved by the Joint Committee and recorded as minute reference

MIN 9/16 REFERENCE

Date 12 07 2016

Signed by:

Chair *W Jansz*

Date 12 07 2016

Signed by:

Clerk *A Jansz*

Date 12 07 2016

*Note: Please provide explanations on a separate sheet for each 'No' response. Describe how the joint committee will address the weaknesses identified.

Section 2 – Accounting Statements 2015/16 for

Enter name of reporting body here:

PARKING & TRAFFIC REGULATIONS OUTSIDE LONDON ADJUDICATION JOINT COMMITTEE

| | Year ending | | Notes and guidance |
|--|--------------------|--------------------|---|
| | 31 March 2015 £ | 31 March 2016 £ | |
| 1 Balances brought forward | 2,452,731 | 2,430,906 | Total balances and reserves at the beginning of the year as recorded in the body's financial records. Value must agree to Box 7 of previous year. |
| 2 (+) Income from local taxation and/or levy | — | — | Total amount of local tax and/or levy received or receivable in the year including funding from a sponsoring body. Excluding any grants received. |
| 3 (+) Total other receipts | 3,085,865 | 3,951,284 | Total income or receipts as recorded in the cashbook less the taxation and/or levy (line 2). Include any grants received here. |
| 4 (-) Staff costs | 1,902,611 | 1,818,374 | Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and employment expenses. |
| 5 (-) Loan Interest/capital repayments | — | — | Total expenditure or payments of capital and Interest made during the year on the body's borrowings (if any). |
| 6 (-) All other payments | 1,205,099 | 1,066,564 | Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan Interest/capital repayments (line 5). |
| 7 (=) Balances carried forward | 2,430,906 | 3,497,252 | Total balances and reserves at the end of the year. Must equal (1+2+3) – (4+5+6) |
| 8 Total cash and short term investments | 2,300,343 | 3,674,980 | The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – to agree with bank reconciliation. |
| 9 Total fixed assets plus other long term investments and assets | — | — | The original Asset and Investment Register value of all fixed assets, plus other long term assets owned by the body as at 31 March |
| 10 Total borrowings | — | — | The outstanding capital balance as at 31 March of all loans from third parties (including PWLB) |

I certify that for the year ended 31 March 2016 the accounting statements in the return present fairly the financial position of the Joint Committee and its income and expenditure, or properly present receipts and payments, as the case may be.

Signed by Responsible Financial Officer:

[Signature]

Date

29/06/16

I confirm that these accounting statements were approved by the Joint Committee on:

12 07 2016

and recorded as minute reference:

MIN 9/16 REFERENCE

Signed by Chair of meeting approving these accounting statements:

[Signature]

Date

12 07 2016

Section 3 – External Report 2015/16 Certificate

We present the findings from our review of the return for the year ended 31 March 2016 in respect of:

Enter name of reporting body here:

PARKING & TRAFFIC REGULATIONS OUTSIDE
LONDON ADJUDICATION JOINT COMMITTEE

Respective responsibilities of the Joint Committee and the reviewer

The Joint Committee has taken on the responsibility of ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The Joint Committee prepares a return which:

- summarises the accounting records for the year ended 31 March 2016; and
- confirms and provides assurance on various governance matters in accordance with generally accepted good practice

This report has been produced in accordance with the terms of our engagement letter dated ^{2 March 2016} [date] ("the Engagement Letter") and in accordance with the International Standard on Related Services 4400 applicable to agreed-upon-procedures engagements as published by IAASB.

We have performed the following work in respect of the return prepared by the Joint Committee:

- agreed to bank reconciliation to the annual return and the bank statements
- agreed the Annual return figures back to the trial balance
- ensured the trial balance and accounting statements adds up
- agreed the precept to the funding body
- agreed any loans to the PWLB or whoever the loan is with
- checked the comparative figures to the prior year accounts
- undertake an analytical review of the figures and investigated any variances in excess of 10%
- agree that the accounting statements and annual governance statement have been signed and dated as required.
- investigated any NO answers to the Annual Governance Statement
- investigated any NO answers in the Internal auditor report

[No exceptions were found / ~~Apart from the following exceptions, noted below, no exceptions were found.~~]

We have not subject the information contained in our report to checking or verification procedures except to the extent expressly stated above and this engagement does not constitute an audit or a review and, as such, no assurance is expressed. Had we performed additional procedures, an audit or a review, other matters might have come to light that would have been reported.

You were responsible for determining whether the agreed upon procedures we performed were sufficient for your purposes and we cannot, and do not, make any representations regarding the sufficiency of these procedures for your purposes.

Our report is prepared solely for the confidential use of the joint committee. Our report must not be used for any purpose other than for which it was prepared or be reproduced or referred to in any other document or made available to any third party without the written permission of BDO LLP.

We accept no liability to any other party who is shown or gains access to this report.

Reviewer signature

[Handwritten signature]

BDO LLP

2/19/16