



ISSUES ARISING REPORT FOR  
Bus Lane Adjudication Service Joint Committee  
Audit for the year ended 31 March 2012

## Introduction

The following matters have been raised to draw items to the attention of Bus Lane Adjudication Service Joint Committee. These matters came to the attention of BDO LLP during the audit of the annual return for the year ended 31 March 2012.

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;

- Minute reference
  - Internal auditor's recommendations
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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.

**Minute reference**

*What is the issue?*

A minute reference has not been entered in Section 1 and Section 2.

The statements were approved and the minute reference should be BLAS/12/18.

*Why has this issue been raised?*

The approval of the sections have not been fully disclosed in accordance with the requirements.

*What do we recommend you do?*

The body must ensure that the annual return approval is adequately disclosed.

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

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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.

#### Internal auditor's recommendations

##### *What is the issue?*

The internal auditor has noted a number of weaknesses in the financial systems of the body.

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

The body is exposed to the risks associated with these weaknesses.

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

The body must implement the recommendations made by the internal auditor to improve the financial systems of the body as soon as possible or in any event before the end of the current financial year.

If the body addresses all the issues raised by the internal auditor the body should improve internal controls which will help to prevent and detect error and fraud and assist the body to operate in an effective and efficient manner.

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: 14 September 2012

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