



## Department for Communities and Local Government

To: Joint Committees currently subject to full audit; Local Authority Chief Finance Officers

December 2014

### **LOCAL AUDIT AND ACCOUNTABILITY ACT 2014 – CHANGES TO AUDIT REQUIREMENTS FOR JOINT COMMITTEES**

The Audit Commission Act 1998 (section 2 and Schedule 2) required joint committees to prepare accounts and undergo an audit separate from their constituent bodies. From 1 April 2015, implementation of the Local Audit and Accountability Act 2014 will mean that joint committees will no longer be required to have their accounts separately prepared and audited. This approach follows consultation with the local government and accounting sector and means that the final mandatory audit for such bodies will cover the period 2014/15.

The Government has made this change as the appropriate parts of the financial results of joint committees are reported in the accounts of their constituent bodies, so they will be audited by auditors appointed to audit the accounts of those bodies, and there will be no need for a separate audit appointment to them.

Constituent authorities will need to consider the effect of ending separate joint committee audits, and ensure that an effective financial and governance framework is maintained for those joint committees and the funds they control. Authorities may arrange for a continued separate audit of their joint committees if they choose. However this will not be an audit under the 2014 Act.

We will consider with the sector what guidance might be provided to authorities on the audit of joint committees, in the context of wider guidance on auditor appointment in general. We intend guidance to be published in good time to support the first auditor appointments undertaken by local authorities under the provisions of the 2014 Act.

This letter has been sent to those joint committees we understand currently to be subject to full audit and all local authority chief finance officers, and is being made available on the DCLG website. The change will also be communicated to all local authorities by DCLG newsletter. A list of all joint committees we are aware of is appended to this letter.

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## **Principal Authorities Joint Committees**

Adur and Worthing Joint Committee  
Association of Greater Manchester Authorities  
Eastern Shires Purchasing Organisation  
Leeds City Region Leaders' Board  
Local Government Shared Service Joint Committee  
London Councils  
Norfolk Joint Museums Committee  
Somerset Waste Board  
South Worcestershire Shared Services Partnership Joint Committee  
Tamar Bridge and Torpoint Ferry Joint Committee  
Three Rivers and Watford Shared Services Joint Committee  
Tyne and Wear Archives and Museum Joint Committee  
West Mercia Energy Joint Committee  
West Yorkshire Joint Services Committee  
Yorkshire Purchasing Organisation

## **Smaller Authorities Audit Joint Committees**

Abington Recreation Ground Committee  
Aley Green Cemetery Joint Committee  
Almondsbury Joint Burial Committee  
Andover Museum Joint Management Committee  
Anglia Revenues and Benefits Partnership Joint Committee  
Ash Green Sports Centre  
Ashby Woulds Oakthorpe and Donisthorpe Joint Burial Committee  
Audlem Joint Burial Committee  
Aysgarth Cemetery Joint Management Committee  
Bandon Hill Cemetery Joint Committee  
Basingstoke Canal Joint Management Committee  
Bedale, Aiskew, Leeming Bar and Burrill Joint Burial Authority  
Berkeley Burial Committee  
Bickerton Joint Burial Committee  
Billesdon and Rolleston Joint Burial Committee  
Bramcote Crematorium Joint Committee  
Brayton & District Joint Burial Authority  
Brodsworth & Sprotbrough Parish Councils Joint Management Committee  
Buckinghamshire Waste Joint Committee  
Bures Joint Burial Authority  
Bures Joint Sportsground Committee  
Burnham Joint Burial Committee  
Bursledon Windmill Joint Management Committee  
Bus Lane Adjudication Service Joint Committee  
Campton & Shefford Joint Burial Committee  
Cannock Chase Area of Outstanding Natural Beauty Joint Committee  
Central Durham Crematorium Joint Committee  
Central Lincolnshire Joint Strategic Planning Committee  
Cheshire Brine Subsidence Compensation Board Joint Committee

Chesterfield Joint Crematorium Committee  
Chilterns Crematorium Joint Committee  
Chobham and West End Joint Burial Committee  
Chorley and South Ribble Shared Services Joint Committee  
Clayton-le-Woods & Whittle-le-Woods War Memorial  
Cleveland Emergency Planning Joint Committee  
Clifton And Newton Joint Burial Committee  
Clowne & Barlborough Joint Burial Committee  
Colburn, Hipswell and Scotton Joint Burial Authority  
Colchester and Ipswich Museum Service Joint Committee  
Colchester, Braintree and Uttlesford Parking Joint Committee  
Cornwall Port Health Authority Committee  
Crewkerne and West Crewkerne Burial Board  
Croft and Dalton Joint Burial Board  
Curbar, Calver & Froggatt Joint Burial Committee  
Devizes & Roundway Joint Burial Committee  
Devon Audit Partnership  
Devon Authorities Waste Reduction and Recycling Joint Committee  
Downham Market & Downham West Joint Burial Committee  
Dronfield & District Joint Burial Committee  
Dunstable Joint Committee  
East & West Hagbourne Cemetery  
Eastern Inshore Fisheries and Conservation Authority Joint Committee  
Eastleigh Museum Joint Management Committee  
Eastrington and Gilberdyke Joint Burial Committee  
Ellesmere Parishes Joint Burial Committee  
Eltham Crematorium Joint Committee  
Embleton Joint Burial Committee  
Etwall Leisure Centre Joint Management Committee  
Everton & Scaftworth Joint Burial Committee  
Fareham Museum Joint Management Committee  
Felton Cemetery Joint Committee  
Gateshead and Newcastle Joint Bridges Committee  
Glastonbury & Sharpham Burial Board  
Godalming Joint Burial Committee  
Gosport Museum Joint Management Committee  
Grand Western Canal Joint Advisory Committee  
Great and Little Hale Joint Burial Committee  
Haltwhistle & District Joint Burial Committee  
Havercroft & Ryhill Joint Recreation Ground Committee  
Haxby and Wigginton Joint Burial Committee  
High Weald Area of Outstanding Natural Beauty Joint Advisory Committee  
Houghton Regis Town Centre Management Committee  
Howden Asselby and Kilpin Joint Burial Committee  
Huntington Burial Authority  
Joint Committee on Strategic Planning & Transport  
Joint Parish Councils Committee  
Kempston Burials Joint Committee  
Kibworth Joint Burial Committee  
Kibworth Joint Recreation Committee  
Malmesbury and St Paul Without Joint Burial Committee  
Malpas Joint Burial Committee

Manydown Joint Management Committee  
Marcham & Frilford Joint Burial Committee  
Mersey Valley Joint Committee  
Merseyside Port Health Committee  
Merton & Sutton Joint Cemetery Board  
Middlesbrough and Eston Joint Health Scrutiny Committee  
Middlewich Cemetery Board  
Misterton & West Stockwith Joint Burial Committee  
Monk Fryston, Hillam and Burton Salmon Joint Burial Committee  
Mortlake Crematorium Board  
Mount Edgcumbe Joint Committee  
Mountsett Crematorium Joint Committee  
Nassington & Yarwell Joint Burial Committee  
Newport and Gilberdyke Joint Burial Committee  
No Man's Orchard Management Committee  
Nonsuch Park Joint Management Committee  
Norfolk Records Joint Committee  
North Devon Crematorium Joint Committee  
North East Surrey Crematorium Board  
North Northamptonshire Joint Committee  
North of England Open Air Museum  
North Western Inshore Fisheries and Conservation Authority  
North Yorkshire Building Control Partnership  
North Yorkshire Procurement Partnership  
Northallerton & Romanby Joint Burial Committee  
Northamptonshire Traveller Consortium Joint Committee  
Northfield Management Committee  
Ovingham Joint Burial Committee  
Oxfordshire Joint Health Overview & Scrutiny Committee  
Oxfordshire Waste Partnership Joint Committee  
Parking & Traffic Regulations Outside London Adjudication Joint Committee  
Partnership for Urban South Hampshire Joint Committee  
Portchester Crematorium Joint Committee  
Portsmouth & Gosport Joint Board  
Project Integra Joint Committee  
Ranskill and Torworth Joint Burial Committee  
Red House Museum, Christchurch Joint Management Committee  
Rothbury Burial Committee  
Shared Services Partnership Joint Committee (CenSus)  
Shoal Hill Common Joint Committee  
Sir George Staunton Country Park Joint Management Committee  
Skirlaugh and Ellerby Joint Burial Committee  
South Kirkby, North & South Elmsall Joint Burial Committee  
South London Waste Partnership  
South Thames Gateway Building Control Partnership Committee  
South West Middlesex Crematorium Board  
South Yorkshire Archaeology Service Joint Committee  
South Yorkshire Archives Service Joint Committee  
South Yorkshire Joint Secretariat  
South Yorkshire Mining Advisory Service  
Spennithorne and Harmby Cemetery Committee  
St Minver Cemetery Committee

Staffordshire and Stoke on Trent Archives Joint Committee  
Staffordshire Connects Joint Committee  
Stratfield Brake Recreation Ground Management Committee  
Tees Valley Airport Consultative Committee  
Tees Valley Health Scrutiny Unit  
Teesside Joint Archives Committee  
Tisbury & West Tisbury Joint Burial Committee  
Trans Pennine Trail Joint Committee  
Transport for Urban South Hampshire Joint Committee  
Tyne and Wear Economic Development Joint Committee  
Tyne and Wear Trading Standards Joint Committee  
Upper and Nether Heyford Joint Burial Board  
Upper Norwood Library Joint Committee  
Wallops Parish Hall Committee  
Wareham Burial Joint Committee  
Weaverham Cuddington & Acton Bridge Cemetery Committee  
Welland Joint Committee  
West Hertfordshire Crematoria Joint Committee  
West Hoe Cemetery Committee  
West Midlands Joint Committee  
Wetley Moor Joint Committee  
Whalley & Wiswell Joint Burial Committee  
Whitchurch Joint Cemetery Board  
Wigton Joint Burial Committee  
Wimborne Cemetery Joint Management Committee  
Wolston, Brandon & Bretford Joint Burial Committee  
Womersley Burial (Joint) Authority  
Worcestershire Regulatory Shared Service Joint Committee  
Yeovil Crematorium and Cemetery Committee  
Mansfield and District Crematorium Joint Committee  
Tregony and Cuby Joint Burial Committee  
Humber Archaeology Partnership Joint Board  
Snaith and Cowick Town Council Cemetery Committee  
South Essex Parking Partnership  
Longframlington Joint Burial Committee  
Essex Countywide Traveller Committee  
Barnsley, Doncaster and Rotherham Joint Waste Board  
Berrow and Pendock Village Hall Management Committee  
Weasenham Playing Field Committee  
Cadbury Hill Management Fund Joint Committee