

Mr Chris Moore
Director of Corporate Services
Carmarthenshire County Council
County Hall
Carmarthen
CF31 1JP

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| Reference | JG-BPHA |
| Date | 22 nd September 2016 |
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Dear Chris

Burry Port Harbour Authority – 2015-16

In accordance with the requirements of Section 42 of the Harbours Act 1964 I am giving my report on the annual statement of accounts relating to harbour activities that you have prepared in relation to Burry Port Harbour Authority for the year ending 31 March 2016.

I have undertaken our work in accordance with the specified procedures issued by the Auditor General for Wales. In summary these specified procedures require us to consider whether the annual statement of accounts relating to harbour activities:

- has been prepared on a reasonable basis (for example, the figures agree to the underlying records upon which they have been prepared and are consistent with transactions recorded in the statutory accounts of the local authority for the same reporting period); and
- casts correctly.

Under Section 42(5) of the Harbours Act 1964 you are required to submit this report along with the copy of the annual statement of accounts relating to harbour activities on which it has been given to the Secretary of State for Transport.

Audit report on the annual statement of accounts relating to the harbour activities of Burry Port Harbour for the year ending 31 March 2016:

I wish to draw the following matters to the attention of the Secretary of State in relation to the preparation of the annual statement of accounts relating to harbour activities of Burry Port Harbour Authority for the year ending 31 March 2016:

- An Internal Audit review of Coastal facilities was reported in July 2016 and part of this review covered Burry Port Harbour. Several specific issues identified in this review have been referred to in the internal audit annual report for the harbour.

Other operational weaknesses were identified in this review which would not necessarily impact on the accounting statements. It is accepted that this internal audit report covered more than one accounting period, the findings covered a number of coastal facilities and some of the findings did not relate specifically to Burry Port Harbour. A detailed action plan has been agreed with management to make the improvements necessary across all of these coastal facilities.

- arrangements for the follow up of debts need to be strengthened; and
- mooring fees have been undercharged in 2015-16 – this resulted in potentially a £1,700 undercharge to users.

I have completed our responsibilities in respect of the annual statement of accounts relating to harbour activities for Burry Port Harbour Authority for the year ending 31 March 2016 under the requirements of Harbours Act 1964 and the Public Audit (Wales) Act 2004.

Richard Harries

for and on behalf of Huw Vaughan Thomas, Auditor General for Wales