

Report of the External Auditor to the meeting of Governance and Audit Committee to be held on 23 January 2015.

AE

Subject:

**External audit progress report for the 2014/15 audits of City of Bradford
Metropolitan District Council and West Yorkshire Pension Fund**

Summary statement:

The report updates the Governance and Audit Committee on progress with the 2014/15 audits and highlights key emerging national issues which may be of interest to the Committee.

Mark Kirkham
Director
Mazars LLP

Report Contact: Steve Appleton
Phone: (01274) 431995
E-mail: steve.appleton@mazars.co.uk



Suzan Hemingway, City Solicitor

1. SUMMARY

We have started planning the 2014/15 audits of City of Bradford MDC and West Yorkshire Pension Fund.

We will present our Audit Strategy Memoranda at the next Governance and Audit Committee. These will set out the significant risks we have identified for the audits, for both the opinion on the statement of accounts as well as the value for money conclusion, and our approach to the audits.

We have also highlighted four matters which may be of governance interest.

2. BACKGROUND

Not applicable.

3. OTHER CONSIDERATIONS

None.

4. OPTIONS

Not applicable.

5. FINANCIAL & RESOURCE APPRAISAL

Not applicable.

6. RISK MANAGEMENT AND GOVERNANCE ISSUES

None.

7. LEGAL APPRAISAL

Not applicable.

8. OTHER IMPLICATIONS

8.1 EQUALITY & DIVERSITY

Not applicable.

8.2 SUSTAINABILITY IMPLICATIONS

Not applicable.

8.3 GREENHOUSE GAS EMISSIONS IMPACTS

Not applicable.

8.4 COMMUNITY SAFETY IMPLICATIONS

Not applicable.

8.5 HUMAN RIGHTS ACT

Not applicable.

8.6 TRADE UNION

Not applicable.

8.7 WARD IMPLICATIONS

Not applicable.

9. NOT FOR PUBLICATION DOCUMENTS

None.

10. RECOMMENDATION

That the Governance and Audit Committee considers the external audit progress report.

11. APPENDICES

External audit progress report

12. BACKGROUND DOCUMENTS

None.