

# **Report of the External Auditor to the meeting of Governance and Audit Committee to be held on 1 December 2016.**

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**Subject:**

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**The annual audit letter for the 2015/16 audits of City of Bradford Metropolitan District Council and West Yorkshire Pension Fund**

**Summary statement:**

**The annual audit letter summarises the key findings from our audits for 2015/16.**

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## **1. SUMMARY**

The annual audit letter summarises the key issues arising from the audits of City of Bradford MDC and West Yorkshire Pension Fund for 2015/16 which have been reported previously to the Committee during the year.

The letter confirms that we gave unqualified audit opinions on the financial statements and the value for money conclusion.

The letter also summarises the key issues detailed in our Audit Completion Reports which we presented to the Committee on 29 September 2016.

## **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 NOT FOR PUBLICATION DOCUMENTS**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 annual audit letter.

#### **11. APPENDICES**

Annual audit letter

#### **12. BACKGROUND DOCUMENTS**

None.