

Report of the External Auditor to the meeting of Governance and Audit Committee to be held on 24 January 2017.

Subject:

X

**External audit progress report for the 2016/17 audits of City of Bradford
Metropolitan District Council and West Yorkshire Pension Fund**

Summary statement:

**The report updates the Committee on progress with the 2016/17 audits and
highlights key emerging national issues which may be of interest.**

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1. SUMMARY

We have started planning the 2016/17 audits of City of Bradford MDC and West Yorkshire Pension Fund.

We will present our Audit Strategy Memoranda at a subsequent Committee meeting. 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.

As part of our audit we need to understand how the Governance and Audit Committee, as those charged with governance, gains assurance over management processes and arrangements:

- to prevent and detect fraud; and
- to comply with applicable law and regulations.

The request also covers the appropriateness of the going concern assumption.

In our progress report we ask some questions about the arrangements and would be grateful if the Committee could provide a response by the end of March 2017.

We have also highlighted some matters 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 NOT FOR PUBLICATION DOCUMENTS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; and
- the request for a response by the end of March 2017 to questions about arrangements to prevent and detect fraud and to comply with applicable law and regulations.

11. APPENDICES

External audit progress report

12. BACKGROUND DOCUMENTS

None.