

# Report of the External Auditor to the meeting of Governance and Audit Committee to be held on 27 June 2017.

Subject: E

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.

Mark Kirkham Partner Mazars LLP

Report Contact: Steve Appleton

Phone: (01274) 432392

E-mail: steve.appleton@mazars.co.uk

### 1. SUMMARY

We have completed our planning and risk assessment for both the 2016/17 audits of City of Bradford MDC and West Yorkshire Pension Fund.

We will start the next phase of our audits on receipt of the financial statements during this month.

Our progress report advises the Committee of proposed audit fees for 2017/18 as set by Public Sector Audit Appointments Limited.

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 NOT FOR PUBLICATION DOCUMENTS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.

# 11. APPENDICES

External audit progress report

# 12. BACKGROUND DOCUMENTS

None.