City of BRADFORD
METROPOLITAN DISTRICT COUNCIL

Report of External Audit to the meeting of the Governance and Audit Committee to be held on 19 September 2019

Subject: **N**

External Audit's **Annual Audit Letter** for the 2018/19 audit of the City of Bradford Metropolitan District Council (including the West Yorkshire Pension Fund)

Summary statement:

Our Annual Audit Letter summarises the key findings from the work we have undertaken as the Council's External Auditor for the year ended 31 March 2019 (including the West Yorkshire Pension Fund).

Cameron Waddell
Partner
Mazars LLP
Report Contact: Mark Dalton
Phone: 0113 394 5316
e-mail: mark.dalton@mazars.co.uk

1. SUMMARY

Our Annual Audit Letter summarises the work we have undertaken as the Council's External Auditor for the year ended 31 March 2019 as required by the Local Audit and Accountability Act 2014 and the Code of Audit Practice issued by the National Audit Office.

The Letter builds on our Audit Completion (ISA260) Report (presented to the July Governance and Audit Committee) and although addressed to the Council, it is designed to be read by a wider audience including members of the public and other external stakeholder and on that basis, we encourage the Council to make the Letter available on its website.

The sections of the Letter provide details of our responsibilities, the work we have done to discharge them, and the key findings arising from our work. These are summarised below.

Area of responsibility	Summary
Audit of the financial statements (City of Bradford Metropolitan District Council)	Our auditor's report issued on 31 July 2019 included our opinion that the financial statements: • give a true and fair view of the Council's financial position as at 31 March 2019 and of its expenditure and income for the year then ended; and • have been prepared properly in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2018/19.
Audit of the financial statements (West Yorkshire Pension Fund)	Our auditor's report issued on 31 July 2019 included our opinion that the financial statements: • give a true and fair view of the financial transactions of the Pension Fund during the year ended 31 March 2019, and the amount and disposition of the Pension Fund's assets and liabilities as at 31 March 2019; and • have been prepared properly in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2018/19.
Other information published alongside the audited financial statements	Our auditor's report issued on 31 July 2019 included our opinion that the other information in the Statement of Accounts is consistent with the audited financial statements.
Value for Money conclusion	Our report concluded that we are satisfied that in all significant respects, the Council has put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2019, except for the areas assessed as inadequate by Ofsted in their report on children's social care services in October 2018.
Reporting to the group auditor	In line with group audit instructions issued by the NAO, on 19 August, we reported to the group auditor in line with the requirements applicable to the Council's WGA return.

Statutory reporting	Our auditor's report confirmed that we did not use our powers under s24 of the 2014 Act to issue a report in the public interest or to make written recommendations to the Council. The report also confirmed that we did not exercise any other special powers of the auditor under sections 28, 29 or 31 of the 2014 Act.
Audit of the financial statements included in the Pension Fund Annual Report	On the 31 July we issued our opinion that the Pension Fund financial statements within the Pension Fund Annual Report are consistent with the Council's Statement of Accounts.

2. BACKGROUND

Not applicable

3. OTHER CONSIDERATIONS

None

4. FINANCIAL & RESOURCE APPRAISAL

Not applicable

5. RISK MANAGEMENT AND GOVERNANCE ISSUES

None

6. LEGAL APPRAISAL

Not applicable

7. OTHER IMPLICATIONS

7.1 EQUALITY & DIVERSITY

Not applicable

7.2 SUSTAINABILITY IMPLICATIONS

Not applicable

7.3 GREENHOUSE GAS EMISSIONS IMPACTS

Not applicable

7.4 COMMUNITY SAFETY IMPLICATIONS

Not applicable

7.5 HUMAN RIGHTS ACT

Not applicable

7.6 TRADE UNION

Not applicable

7.7 WARD IMPLICATIONS

Not applicable

7.8 AREA COMMITTEE ACTION PLAN IMPLICATIONS (for reports to Area Committees only)

Not applicable

7.9 IMPLICATIONS FOR CORPORATE PARENTING

Not applicable

7.10 ISSUES ARISING FROM PRIVACY IMPACT ASSESMENT

Not applicable

8. NOT FOR PUBLICATION DOCUMENTS

None

9. OPTIONS

Not applicable

10. RECOMMENDATIONS

The Governance and Audit Committee is asked to:

- note the Annual Audit Letter

11. APPENDICES

Annual Audit Letter 2018/19 – City of Bradford Metropolitan District Council

12. BACKGROUND DOCUMENTS

None