

# Report of External Audit to the meeting of Governance and Audit Committee to be held on 21 September 2023

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## Subject:

External audit's Audit Strategy Memorandum (ASM) 2022/23 for the City of Bradford Metropolitan District Council.

## Summary statement:

This report sets out the plan for the external audit of the City of Bradford Metropolitan District Council for the financial year 2022-23

## EQUALITY & DIVERSITY:

Equality assessments - Please consider and comment on the equality impacts of any new, review, or removal of policies, practices, strategies, services or functions. In some instances this may require the completion of an equality impact assessment form. Full guidance is available on BradNet.

Equality objectives – if the work presented contributes to one of the Council's equality objectives a statement must be provided to explain what and how (more detail available in the report guide).

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## Portfolio:

Corporate

## Overview & Scrutiny Area:

Corporate

## **1. SUMMARY**

- The Audit Strategy Memorandum sets out our audit plan for 2022-23. The document:
  - describes our approach to the audit of the Council's financial statements;
  - includes our assessment of the significant risks of material misstatement in the financial statements; and
  - outlines the proposed testing strategy to address the identified risks.

## **2. BACKGROUND**

- Not applicable

## **3. OTHER CONSIDERATIONS**

- None

## **4. FINANCIAL & RESOURCE APPRAISAL**

- Not applicable

## **5. RISK MANAGEMENT AND GOVERNANCE ISSUES**

Not applicable

## **6. LEGAL APPRAISAL**

- Not applicable

## **7. OTHER IMPLICATIONS**

### **7.1 SUSTAINABILITY IMPLICATIONS**

- Contact the Policy Officer, on Bradford 434123 or e-mail [jamie.saunders@bradford.gov.uk](mailto:jamie.saunders@bradford.gov.uk) for further guidance.

### **7.2 TACKLING THE CLIMATE EMERGENCY IMPLICATIONS**

- This section seeks to address how the proposal tackles the Climate Emergency and reduces carbon emissions.

### **7.3 COMMUNITY SAFETY IMPLICATIONS**

- Contact the Safer Communities Delivery Co-ordinator on (01274) 431364 for further guidance.

#### **7.4 HUMAN RIGHTS ACT**

- Not applicable

#### **7.5 TRADE UNION**

- Not applicable

#### **7.6 WARD IMPLICATIONS**

- Not applicable

#### **7.7 AREA COMMITTEE LOCALITY PLAN IMPLICATIONS**

- Not applicable

#### **7.8 IMPLICATIONS FOR CHILDREN AND YOUNG PEOPLE**

Not applicable.

#### **7.9 ISSUES ARISING FROM PRIVACY IMPACT ASSESMENT**

Undertake a Privacy Impact Assessment to determine whether you need to deal with data protection and information security matters arising from the proposal/decision.

#### **8. NOT FOR PUBLICATION DOCUMENTS**

- List any not for publication documents or state 'None'. Use the schedule set out in Part 3B of the Constitution for guidance.

#### **9. OPTIONS**

- Not applicable

#### **10. RECOMMENDATIONS**

- Members of the Committee note the report and approve.

#### **11. APPENDICES**

## 12. BACKGROUND DOCUMENTS

➤ None