

# **Report of the External Auditor to the meeting of Governance and Audit Committee to be held on 18 March 2016.**

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**Subject:**

**AO**

**External audit progress report for the 2015/16 audits of City of Bradford  
Metropolitan District Council and West Yorkshire Pension Fund**

## **Summary statement:**

**The report updates the Governance and Audit Committee on progress with the  
2015/16 audits and highlights key emerging national issues which may be of interest  
to the Committee.**

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## **1. SUMMARY**

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 30 April 2016.

We have also highlighted changes affecting the public inspection of accounts.

## **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 NOT FOR PUBLICATION DOCUMENTS**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 briefing; and
- the request for a response (by 30 April 2016) to questions about arrangements to prevent and detect fraud and to comply with applicable law and regulations.

## **11. APPENDICES**

- External audit progress report and briefing

## **12. BACKGROUND DOCUMENTS**

- None.