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**Report to:** Governance and Audit Committee

**Date:** 12 January 2023

**Subject:** External audit progress report

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**Director(s):** Angela Taylor, Director, Finance and Commercial Services

**Author(s):** Mark Wood, Interim Head of Finance

Is this a key decision?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Is the decision eligible for call-in by Scrutiny?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Does the report contain confidential or exempt information or appendices?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
If relevant, state paragraph number of Schedule 12A, Local Government Act 1972, Part 1:	
Are there implications for equality and diversity?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

## 1. Purpose of this report

- 1.1 To provide an update on external audit matters that have occurred since the last meeting.
- 1.2 To present to the Committee for their information an Audit Update Report prepared by Mazars which details progress on the 2020/21 and 2021/22 external audits and provides an update on other audit matters.

## 2. Information

### Confirmation of Auditor Appointment

- 2.1 On 19 December 2022, the Public Sector Appointments Ltd (PSAA) wrote to the Authority to confirm their Auditor Appointment for 2023/24. The PSAA is responsible for appointing an auditor from 2023/24 to eligible bodies that have chosen to opt into its national auditor appointment arrangements. Following consultation, they confirmed the appointment of Mazars LLP as external auditor of West Yorkshire Combined Authority for five years from 2023/24 to 2027/28. This appointment is made under regulation 13 of the Local Audit (Appointing Person) Regulations 2015 and was approved by the PSAA Board at its meeting on 16 December 2022.

## 2020/21 Audit of Accounts

- 2.2 Mazars have received confirmation that WYCA's 2020/21 Whole of Government Accounts (WGA) submission is below the NAO's (National Audit Office's) audit threshold, and they can now complete this work. A clean audit opinion has previously been confirmed and the audit certificate can now be issued to conclude the audit work for that year.

## 2021/22 Audit of Accounts including Value for Money

- 2.3 Audit fieldwork has commenced in line with the agreed timescales, and it is planned that the audit findings will be shared by Mazars in February 2023.
- 2.4 Mazars have yet to fully complete their VFM planning and risk assessment work, however, to date, they have not identified any risks that significant weaknesses in arrangements exist.
- 2.5 Mazars have provided an audit update which is attached at **Appendix 1**. There are no issues to highlight in the report and Mazars will be present at the meeting to provide any further updates and respond to questions.

## **3. Tackling the Climate Emergency Implications**

- 3.1 There are no climate emergency implications directly arising from this report.

## **4. Inclusive Growth Implications**

- 4.1 There are no inclusive growth implications directly arising from this report

## **5. Financial Implications**

- 5.1 There are no financial implications directly arising from this report.

## **6. Legal Implications**

- 6.1 There are no legal implications directly arising from this report.

## **7. Staffing Implications**

- 7.1 There are no staffing implications directly arising from this report.

## **8. External Consultees**

- 8.1 No external consultations have been undertaken.

## **9. Recommendations**

- 9.1 To note the external audit activities.

## **10. Background Documents**

None.

## **11. Appendices**

Appendix 1 – Audit Progress Report prepared by Mazars