

WEST YORKSHIRE PASSENGER TRANSPORT AUTHORITY

AUDIT AND GOVERNANCE COMMITTEE

DATE: 15 SEPTEMBER 2006

AGENDA ITEM NO: **5**

SUBJECT: FINAL ACCOUNTS 2004/05 – AUDIT OPINION

Report of the Clerk and Chief Financial Officer

1. **MATTER FOR CONSIDERATION**

1.1. To receive the Auditors Opinion on the accounts for 2004/05.

2. **INFORMATION**

2.1. At the full Authority meeting on 23 June 2006 members received and approved a finalised set of accounts for 2004/05. It was reported that as a result of the alleged fraud the auditor would formally issue an opinion on the accounts but could not issue a certificate until the anticipated court proceedings had been completed. This will also apply to future years accounts until those proceedings are finalised.

2.2. The auditors opinion is attached and members are asked to formally receive it.

3. **FINANCIAL AND LEGAL IMPLICATIONS**

3.1. None directly arising from this report.

4. **STAFFING IMPLICATIONS**

4.1. None directly arising from this report.

5. **EQUAL OPPORTUNITY IMPLICATIONS**

5.1. None directly arising from this report.

6. **RECOMMENDATIONS**

6.1. That the audit opinion be received.

Chief Financial Officer
West Yorkshire Passenger Transport Authority

Lead Officer :	A Darbyshire
Date :	August 2006

