

WEST YORKSHIRE PASSENGER TRANSPORT AUTHORITY

AUDIT AND GOVERNANCE COMMITTEE

DATE: 14 DECEMBER 2007

AGENDA ITEM NO: **5**

SUBJECT: AUDIT OPINIONS RECEIVED

Report of the Chief Financial Officer

1. MATTER FOR CONSIDERATION

1.1. The receipt of audit opinions from the Audit Commission.

2. INFORMATION

2.1. The committee at its meeting on 28 September 2007 received the Annual Governance Report from the auditors and approved the final accounts for 2006/07. The AGR confirmed that the auditors were now satisfied that the fraud case was complete and that they were prepared to finalise their audit opinions for the previous 2 years.

2.2. It is now possible to report that the following documents, copies of which are attached, have now been received from the Audit Commission:

2.2.1. an audit certificate for 2004/05 (the audit opinion was received in 2006)

2.2.2. an audit certificate for 2005/06 (the audit opinion was received in 2006)

2.2.3. an audit opinion and certificate for 2006/07

2.3. Members are asked to note the attached certificates which complete the audits for the years concerned and which mean that the Authority now has a clean audit certificate and opinion up to date.

3. FINANCIAL AND LEGAL IMPLICATIONS

3.1. None directly arising out of this report.

4. STAFFING IMPLICATIONS

4.1. None directly arising out of this report.

5. EQUAL OPPORTUNITY IMPLICATIONS

5.1. None directly arising out of this report.

6. RECOMMENDATIONS

6.1. That the report be noted.

**Chief Financial Officer
West Yorkshire Passenger Transport Authority**