

Independent auditor's report to the West Yorkshire Passenger Transport Authority

Opinion

As stated in my audit report for the year ended 2005/06 issued on 27 September 2006 the financial statements present fairly, in accordance with the Statement of Recommended Practice on Local Authority Accounting in the United Kingdom 2004, the financial position of the Authority as at 31 March 2006 and its income and expenditure for the year then ended.

Certificate

In that report, I explained that the audit could not be formally concluded on that date until the criminal investigations into the alleged fraud have been formally completed. This investigation is now complete.

I certify that I have completed the audit of the accounts in accordance with the requirements of the Audit Commission Act 1998 and the Code of Audit Practice issued by the Audit Commission.

Paul Lundy
District Auditor

Audit Commission
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