

WEST YORKSHIRE INTEGRATED TRANSPORT AUTHORITY

AUDIT AND GOVERNANCE COMMITTEE

DATE: 15 DECEMBER 2009

AGENDA ITEM NO: 5

SUBJECT: AUDIT COMMISSION REPORTS

Report of the Clerk and Chief Financial Officer

1. MATTER FOR CONSIDERATION

- 1.1. To consider the Annual Audit Letter 2008/09 and the Triennial Review of Internal Audit report issued by the Audit Commission.

2. INFORMATION

- 2.1. The Annual Audit Letter (AAL) is attached as Appendix A. Its purpose is to provide an overview of the audit work undertaken in the year, including the audit of the accounts, and to highlight any key messages.
- 2.2. Overall the conclusions are positive, noting the unqualified opinions provided on both the accounts and the value for money conclusion. It also summarises on pages 6 and 7 the other pieces of work undertaken in the year under the heading of value for money, including overall governance arrangements and engagement with District Councils. There are no significant findings to report from these pieces of work. The triennial review of internal audit was undertaken this year and this report is provided in full as Appendix B to this report. This recognised the achievements of this team but also identified some areas for further improvement. The internal audit team have agreed an action plan (set out on pages 9-10 of Appendix B) to address these recommendations and the implementation of this is being monitored by the Executive's Audit Committee.
- 2.3. The Audit Commission has undertaken one of their periodic reallocations of duties. This has led to Mr Simon Dennis taking over as District Auditor from Mr Paul Lundy for both the Authority and the Executive for the 2009/10 audit onwards. Mr Dennis will be attending this meeting to present the annual audit letter and answer any questions.

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 Committee note the Audit Commission's Annual Audit Letter for 2008/09 and the Triennial Review of Internal Audit report.

Clerk and Chief Financial Officer
West Yorkshire Integrated Transport Authority