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11 June 2024

Dear Mr Mair

## **City of Bradford Metropolitan District Council: Issue of Audit Report and Certificate in relation to the Statement of Accounts 2021/22**

On 11 June 2024 we issued our Independent Auditor's Report in relation to the accounts for the year ended 31 March 2022. The audit opinion was unqualified.

We also issued our commentary on Value for Money (VFM) arrangements in our Auditor's Annual Report 2021/22 on 11 June 2024. We identified two significant weaknesses and recommendations in relation to the Council's VFM arrangements.

We issued our report on WGA to NAO on 11 June 2024.

As the audit certificate has been issued you are now able to issue the notice required by Regulation 16 of the Accounts and Audit (England) Regulations 2015.

Under Regulation 10 of the Accounts and Audit (England) Regulations 2015 you published on your website:

- the statement of accounts together with any certificate or opinion entered by the local auditor in accordance with section 20(2) of the Act;
- the annual governance statement approved in accordance with regulation 6(3); and
- the narrative statement prepared in accordance with regulation 8.

You also provided a notice of explanation for the delay in the issue of the Audit Certificate.

**You will now be able to publish the audited accounts, including the audit report and certificate, for 2021/22 with the Notice you are now required to publish under Regulation 16.**

For the avoidance of doubt, the Independent Auditor's Report for the year ended 31 March 2022 is incorporated into your audited accounts and includes the Audit Certificate.

Following guidance issued to auditors by the National Audit Office, it is now our policy that our signed audit report should be published as part of the publication of your audited accounts on your website.

We have provided you with a copy of the audited accounts for the year ended 31 March 2022 including our report on those accounts. We outline below your responsibilities in respect of the use of our report.

Please ensure that:

- you only publish the accounts accompanied by our report on those statements;
- you only publish the accounts by any 'other information' provided to us before we issued our report and specifically referred to in our report; and
- you do not publish the accounts accompanied by any other information not provided to us prior to issuing our report.

Please note that:

- the examination of the controls over the electronic publication of audited financial statements is beyond the scope of the audit of the accounts and we cannot be held responsible for changes made to audited information after the initial publication of the accounts and our report; and
- where you wish to publish or distribute the accounts electronically, you are responsible for ensuring that the publication accurately presents the accounts and our report on those accounts. This responsibility also applies to the presentation of any financial information published in respect of prior periods.

Please feel free to contact me if you like clarification on any point. Thank you again to you and your team for the support and cooperation in enabling us to complete the audit of the accounts in the difficult circumstances this year.

Yours sincerely



Cameron Waddell  
Key Audit Partner