

# Report of the External Auditor to the meeting of Governance and Audit Committee to be held on 19 September 2014.

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**Subject:**

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**External audit's Audit Completion Report for the 2013/14 audit of West Yorkshire Pension Fund**

**Summary statement:**

**The report summarises the findings from the audit of West Yorkshire Pension Fund's 2013/14 financial statements.**

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Suzan Hemingway, City Solicitor

## **1. SUMMARY**

This document has been prepared to feed back the findings of our audit for the year ended 31 March 2014 and forms the basis for discussion at the Governance and Audit Committee meeting on 19 September 2014.

At the time of issuing this report we anticipate issuing an unqualified opinion on your statement of accounts.

## **2. BACKGROUND**

Not applicable.

## **3. OTHER CONSIDERATIONS**

None.

## **4. OPTIONS**

Not applicable.

## **5. FINANCIAL & RESOURCE APPRAISAL**

Not applicable.

## **6. RISK MANAGEMENT AND GOVERNANCE ISSUES**

None.

## **7. LEGAL APPRAISAL**

Not applicable.

## **8. OTHER IMPLICATIONS**

### **8.1 EQUALITY & DIVERSITY**

Not applicable.

### **8.2 SUSTAINABILITY IMPLICATIONS**

Not applicable.

### **8.3 GREENHOUSE GAS EMISSIONS IMPACTS**

Not applicable.

#### **8.4 COMMUNITY SAFETY IMPLICATIONS**

Not applicable.

#### **8.5 HUMAN RIGHTS ACT**

Not applicable.

#### **8.6 TRADE UNION**

Not applicable.

#### **8.7 WARD IMPLICATIONS**

Not applicable.

#### **9. NOT FOR PUBLICATION DOCUMENTS**

None.

#### **10. RECOMMENDATION**

That the Governance and Audit Committee:

- consider the unadjusted misstatements schedule (section 4)
- approve the letter or requested representations (Appendix A) including the reasons for not amending the unadjusted misstatement

#### **11. APPENDICES**

Audit Completion Report 2013/14

#### **12. BACKGROUND DOCUMENTS**

None.