

Report of External Audit to the meeting of the Governance and Audit Committee to be held on 23 November 2023

AA

Subject:

Audit Completion Report 2022/23 for the West Yorkshire Pension Fund.

Summary statement:

The Audit Completion Report (ACR) summarises our audit conclusions.

EQUALITY & DIVERSITY

Not applicable

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1. SUMMARY

The report outlines the findings from our work on the Pension Fund's financial statements.

At the time of issuing the report our work remains in progress. Subject to satisfactory completion of the outstanding work and based on the areas of work completed to date, we anticipate issuing an unqualified opinion on the Pension Fund financial statements.

We will provide a verbal update on outstanding matters at the Governance and Audit Committee meeting on 23 November 2023.

2. BACKGROUND

Not applicable

3. OTHER CONSIDERATIONS

None

4. FINANCIAL & RESOURCE APPRAISAL

Not applicable

5. RISK MANAGEMENT AND GOVERNANCE ISSUES

None

6. LEGAL APPRAISAL

Not applicable

7. OTHER IMPLICATIONS

7.1 SUSTAINABILITY IMPLICATIONS

Not applicable

7.2 TACKLING THE CLIMATE EMERGENCY IMPLICATIONS

Not applicable

7.3 COMMUNITY SAFETY IMPLICATIONS

Not applicable

7.4 HUMAN RIGHTS ACT

Not applicable

7.5 TRADE UNION

Not applicable

7.6 WARD IMPLICATIONS

Not applicable

**7.7 AREA COMMITTEE ACTION PLAN IMPLICATIONS
(for reports to Area Committees only)**

Not applicable

7.8 IMPLICATIONS FOR CORPORATE PARENTING

Not applicable

7.9 ISSUES ARISING FROM PRIVACY IMPACT ASSESMENT

Not applicable

8. NOT FOR PUBLICATION DOCUMENTS

None.

9. OPTIONS

Not applicable

10. RECOMMENDATIONS

Members of the Committee note the contents of the Audit Completion Report

11. APPENDICES

WYPF Audit Completion Report 2022-23

12. BACKGROUND DOCUMENTS

WYPF Report and Accounts 2022/23