

Report of the External Auditor to the meeting of Governance and Audit Committee to be held on 25 September 2015.

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Subject:

External audit's Audit Completion Report for the 2014/15 audit of West Yorkshire Pension Fund

Summary statement:

The report summarises the findings from the audit of West Yorkshire Pension Fund's 2014/15 financial statements.

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1. SUMMARY

This document has been prepared to feed back the findings of our audit for the year ended 31 March 2015 and forms the basis for discussion at the Governance and Audit Committee meeting on 25 September 2015.

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 NOT FOR PUBLICATION DOCUMENTS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 5)
- approve the letter of requested representations (Appendix A) including the reasons for not amending the unadjusted misstatement

11. APPENDICES

Audit Completion Report 2014/15

12. BACKGROUND DOCUMENTS

None.