

**WILTSHIRE COUNCIL**

**WILTSHIRE PENSION FUND COMMITTEE**

**11 September 2014**

---

**FINAL EXTERNAL AUDIT REPORT**

**Purpose of the Report**

1. The purpose of this report is to present the Final Audit Report for the Wiltshire Pension Fund prepared by KPMG.

**Background**

2. There is a requirement for a separate annual audit to be carried out on the Wiltshire Pension. The audit has been carried out by Wiltshire Council's external auditor, KPMG.
3. KPMG completed an interim audit visit in May 2014 but did not issue an interim report as there were no significant issues arising from this work. Over the summer they have carried out the main audit and again no significant issues were raised. Therefore, as there are no issues to report the resulting Final Audit Report has been included within the main one for the Wiltshire Council (see attached). This report was presented and approved on the 31 July 2014 meeting of the Final Accounts & Audit Committee.
4. KPMG's final audit opinion and certificate on the Wiltshire Pension Fund Annual Report is due to be signed on 3 September 2014.
5. The draft Wiltshire Pension Fund Annual Report for 2013-14 was approved by this committee at the meeting on 17 July 2014.

**Considerations for the Committee**

6. The attached draft Final Audit Report (page 5&6) which states there are no issues relating to the Wiltshire Pension Fund that would cause KPMG to delay the issue of their certificate of completion of the audit.

**Environmental Impact of the Proposal**

7. There is no known environmental impact of this proposal.

**Safeguarding Considerations/Public Health Implications/Equalities Impact**

8. There are no known implications at this time.

**Financial Considerations & Risk Assessment**

9. There are no financial consideration resulting from this proposal and the paper reviews risk as part of the audit.

**Proposals**

10. The Committee is asked to note the attached Final Audit Report.

MICHAEL HUDSON  
Treasurer to the Pension Fund

Report Author: Catherine Dix, Strategic Pension Manager

---

Unpublished documents relied upon in the production of this report: NONE