

**Wiltshire Council**

**Wiltshire Pension Fund Committee**

**19 September 2013**

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## **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 (see attached).

### **Background**

2. The 2012-13 one is the fifth separate annual audit to be carried out on the Wiltshire Pension Fund since the requirement for separate audits of Local Government Pension Funds came into place. The audit is being carried out by Wiltshire Council's external auditor, KPMG.
3. KPMG completed an interim audit visit in March 2013 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 the resulting Final Audit Report is attached. Mr Duncan Laird (Audit Senior Manager, KPMG) will be coming to the Committee meeting to present the report. This follows a presentation to the 4 September 2013 meeting of the Final Accounts & Audit Committee.
4. KPMG's final audit opinion and certificate on the Wiltshire Pension Fund Annual Report will follow this meeting.
5. The draft Wiltshire Pension Fund Annual Report for 2012-13 was approved by this committee at the meeting on 25 July 2013.

### **Considerations for the Committee**

6. The attached draft Final Audit Report states there are no issues that would cause KPMG to delay the issue of their certificate of completion of the audit.
7. Members are asked to also consider what Mr Duncan Laird says verbally at the meeting.

### **Environmental Impact of the Proposal**

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

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

9. There are no known implications at this time.

### **Financial Considerations & Risk Assessment**

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

### **Legal Impact of the proposals**

11. There are no known implications at this time.

**Proposals**

12. The Committee is asked to note the attached Final Audit Report and to receive the verbal presentation by Mr Duncan Laird of KPMG.

MICHAEL HUDSON  
Treasurer to the Pension Fund and Service Director (Finance)

Report Author: David Anthony, Head of Pensions

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Unpublished documents relied upon in the production of this report: NONE