



Members of the Council
City and County of Swansea
Civic Centre
Oystermouth Road
Swansea
SA1 3SN

12 February 2015

C15105

Attn: Cllr. Rob Stewart

Dear Sirs,

Certificate of completion of audit

The Appointed Auditor was unable to issue a certificate of completion of audit with regard to the 2012/13 and 2013/14 Statement of Accounts. This was primarily because a number of questions from local electors were being considered.

All of these matters have been resolved and an assessment of the events that have occurred since the Statement of Accounts were issued has been undertaken. This assessment identified that the provision required in order to settle the Authority's obligation with regard to equal pay claims was under provided in both 2012/13 and 2013/14. However the extent of the under provision has been assessed to be not material. Management has decided not to adjust the 2012/13 or 2013/14 Statement of Accounts on this basis. Accordingly, we will be requesting that this decision is confirmed within the letter of representation.

As such, the Appointed Auditor is now able to certify that for 2012/13 and 2013/14 the audit of the accounts of the City and County of Swansea has been completed in accordance with the requirements of the Public Audit (Wales) Act 2004 and the Code of Audit Practice issued by the Auditor General for Wales.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Kevin Williams', written over a light blue horizontal line.

Kevin Williams

PricewaterhouseCoopers LLP, One Kingsway, Cardiff, CF10 3PW
T: +44 (0) 29 2023 7000, F: +44 (0) 29 2080 2400, www.pwc.co.uk