



Report of the Section 151 Officer

Pension Fund Committee – 8 September 2021

Audit Enquiries to Those Charged with Governance

Purpose:	To approve management and those charged with governance responses to audit enquiries 2020/21
Reason for Decision:	To approve the outlined responses.
Consultation:	Legal, Finance and Access to Services.
Recommendation:	That the attached responses to audit enquiries is approved
Report Author:	Jeff Dong
Finance Officer:	Jeff Dong
Legal Officer:	Stephanie Williams
Access to Services Officer:	Rhian Millar

Audit Wales

1 Background

- 1.1 In line with statutory requirements, Audit Wales outlined their audit plan to audit the financial statement and associated financial controls in respect of the City & County of Swansea Pension Fund to the Pension Fund Committee in March 2021. Audit Wales have indicated they shall commence their audit fieldwork w/c Sep 6th 2021.
- 1.2 As part of their preliminary work, Audit Wales make some high level enquiries in respect of the governance and control frameworks in place and operational in the management of the pension fund. Attached at Appendix 1 is both the management response and proposed response in respect of those charged with Governance to those audit queries.

2 Recommendation

- 2.1 It is recommended that the attached responses to the audit enquiries is approved.

3 Legal Implications

3.1 There are no direct legal implications arising from this report

4 Financial Implications

4.1 There are no financial implications arising from this report

5 Equality and Engagement Implications

5.1 There are no equality and engagement implications arising from this report

Background Papers: None.

Appendices: Appendix 1- Management and Those Charged with Governance Response to Audit Enquiries.