

27 September 2012

Members  
Hampshire County Council  
The Castle  
Winchester  
Hampshire SO23 8UB

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— Dear Member

## **Hampshire County Council Annual Audit Letter 2011/12**

I am pleased to submit my Annual Audit Letter which summarises my 2011/12 audit of Hampshire County Council, including the Pension Fund that it administers.

### **Financial statements of the Authority**

On 27 September 2012 I presented my Annual Governance Report (AGR) to the Audit Committee outlining the findings of my audit of the Authority's 2011/12 financial statements. I will not replicate those findings in this letter.

### **Financial statements of the Pension Fund**

My AGR to the Audit Committee also outlined the findings of my audit of the Pension Fund 2011/12 financial statements included within the Authority's Statement of Accounts and the Pension Fund Annual Report. I will not replicate my findings in this letter.

### **Reporting the results of my audit**

Following the Audit Committee, on 27 September 2012 I:

- issued an unqualified opinion on the Authority's 2011/12 financial statements and the Pension Fund 2011/12 financial statements included in the Authority's Statement of Accounts;
- issued an unqualified opinion on the Pension Fund 2011/12 financial statements included in the Pension Fund Annual Report;
- concluded that you have made proper arrangements to secure economy, efficiency and effectiveness in your use of resources; and
- certified completion of the audit.

**Closing remarks**

I have discussed and agreed this letter with the Chief Executive and Director of Corporate Resources. While this has been another challenging year for the Authority I wish to thank the finance staff for the positive and constructive approach they have taken to my audit. I also wish to thank senior management and the Audit Committee for their support and co-operation during the audit.

Yours sincerely

K. L. Handy  
District Auditor