

# DYFED PENSION FUND COMMITTEE

15TH NOVEMBER 2023

## AUDIT OF FINANCIAL STATEMENTS REPORT 2022-23

The committee to receive the Audit of Financial Statements Report (ISA260) 2022-23

### Recommendations / key decisions required:

**The Committee to receive the Audit of Financial Statements Report (ISA260) 2022-23.**

### Reasons:

The Dyfed Pension Fund Committee to review and comment on the Audit of Financial Statements Report (ISA260) 2022-23. This report is to be received by Pension Committee as the Governance & Audit Committee are charged with the responsibility of approving the report.

Cabinet Decision Required N/A

Council Decision Required N/A

CABINET MEMBER PORTFOLIO HOLDER:- N/A

**Directorate:**  
Corporate Services

**Name of Director:**  
Chris Moore

**Report Author:**  
Chris Moore

**Designations:**  
Director of Corporate  
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# EXECUTIVE SUMMARY

## DYFED PENSION FUND COMMITTEE 15<sup>TH</sup> NOVEMBER 2023

### AUDIT OF FINANCIAL STATEMENTS REPORT 2022-23

The Auditor General is responsible for providing an opinion on whether the financial statements of the Dyfed Pension Fund give a true and fair view of their financial position at 31 March 2023 and of its income and expenditure for the year ended 31 March 2023.

This report sets out for consideration the matters arising from the audit of the financial statements of Dyfed Pension Fund for 2022-23, that require reporting under ISA 260.

The Governance & Audit Committee approved the Audit of Financial Statements Report 2022-23 for Dyfed Pension Fund on 27 October 2023.

**DETAILED REPORT ATTACHED?**

**YES**

## IMPLICATIONS

I confirm that other than those implications which have been agreed with the appropriate Directors / Heads of Service and are referred to in detail below, there are no other implications associated with this report:

Signed: **C Moore**

Director of Corporate Services

Policy, Crime & Disorder and Equalities	Legal	Finance	ICT	Risk Management Issues	Staffing Implications	Physical Assets
<b>NONE</b>	<b>YES</b>	<b>NONE</b>	<b>NONE</b>	<b>NONE</b>	<b>NONE</b>	<b>NONE</b>

### Legal

This report is for review and comment by the Pension Committee. The Governance & Audit Committee is charged with the responsibility of approving the ISA 260. The Governance & Audit Committee granted approval on 27 October 2023.

## CONSULTATIONS

I confirm that the appropriate consultations have taken in place and the outcomes are as detailed below

Signed: **C Moore**

Director of Corporate Services

<b>1. Scrutiny Committee request for pre-determination</b>	N/A
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**2. Local Member(s)** N/A

**3. Community / Town Council** N/A

**4. Relevant Partners** N/A

**5. Staff Side Representatives and other Organisations** N/A

**CABINET MEMBER PORTFOLIO HOLDER(S) AWARE/CONSULTED**

N/A

**Section 100D Local Government Act, 1972 – Access to Information  
List of Background Papers used in the preparation of this report:**

**THERE ARE NONE**