

September 2012

Members
Hampshire County Council
The Castle
Winchester
Hampshire SO23 8UB

Direct line
Email

0844 798 1740
k-handy@audit-
commission.gov.uk

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 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

DRAFT