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Dear Members

Audit Completion Report – follow-up letter

Following on from our recent meeting and as required by International Standards on Auditing (UK and Ireland), I am writing to communicate the conclusion of those matters that were marked as outstanding within the Audit Completion Report dated 19 July 2019.

The outstanding matters and the conclusions reached are detailed below:

Matter	Update/Conclusion reached
Defined benefit liability valuation	We have received the revised valuation from the Pension Fund Actuary that reflects the impact of the McCloud judgement and GMP equalisation in relation to the valuation of the Authority's pension liability. We have no matters to bring to your attention in relation to this work.

If you wish to discuss these or any other points discussed at the meeting then please do not hesitate to contact me.

Yours sincerely



Mark Surr ridge

Director