



Members of the Pension Committee
London Borough of Havering
Havering Town Hall
Main Road
Romford
RM1 3BD

13 March 2012

Dear Sirs

London Borough of Havering – Pension Fund Audit 2011/12

This letter is provided as an update for members of the London Borough of Havering Pension Committee regarding progress with the 2011/12 Pension Fund audit plan.

We have arranged a planning meeting arranged with officers on 17 April to update our understanding of the risks affecting the Pension Fund. Our pension fund specialists are currently assessing the impact of changes in the CIPFA Pension Fund accounts template on our audit so that we can build any impact into our discussions with officers and our audit plan for 2011/12.

As a result our assessment of the risks affecting the Pension Fund audit is not complete at this time. We propose therefore that the audit plan is presented to the Audit Committee on 25 April 2012 for information and then presented at the next meeting of the Pension Committee on 1 May 2012.

I hope this does not cause any problems but if you do have any queries please do not hesitate to contact me on 020 7213 5253.

Yours faithfully

A handwritten signature in black ink, appearing to read 'Ciaran McLaughlin', written in a cursive style.

Ciaran McLaughlin
Director for an on behalf of PricewaterhouseCoopers LLP

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