

## **INDEPENDENT AUDITOR'S STATEMENT TO THE MEMBERS OF DORSET COUNCIL ON THE PENSION FUND FINANCIAL STATEMENTS**

We have examined the pension fund financial statements for the year ended 31 March 2023, which comprise the Fund Account, the Net Assets Statement and the related notes 1 to 24.

### **Respective responsibilities of the Chief Financial Officer and the auditor**

As explained more fully in the Statement of the Chief Financial Officer's Responsibilities, the Chief Financial Officer is responsible for the preparation of the pension fund's financial statements in accordance with applicable United Kingdom law and the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom.

Our responsibility is to report to you our opinion on the consistency of the pension fund financial statements within the pension fund annual report with the pension fund financial statements in the statement of accounts of Dorset Council, and its compliance with applicable law and the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom.

We conducted our work in accordance with Auditor Guidance Note 07 – Auditor Reporting, issued by the National Audit Office.

### **Basis for qualified opinion**

As explained in our report on the administering authority's full annual statement of accounts, we did not express an audit opinion on the financial statements of Dorset Pension Fund for the year ended 31 March 2023. The basis for our disclaimer of opinion was that following the introduction of the Accounts and Audit (Amendment) Regulations 2024 ("the Regulations"), there was insufficient time to complete the necessary audit work to form an audit opinion by 13 December 2024.

As a result, we also are unable to express an opinion upon whether the pension fund financial statements comply with applicable law and the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom.

### **Qualified opinion**

In our opinion, the pension fund financial statements are consistent, in all material respects, with the pension fund financial statements in the full annual statement of accounts of Dorset Council for the year ended 31 March 2023.

As explained in the 'Basis for qualified opinion' section, we are unable to determine whether the financial statements comply with applicable law and the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom.

### **Use of our report**

This report is made solely to the members of Dorset Council ('the Authority'), as a body, in accordance with Part 5 of the Local Audit and Accountability Act 2014. Our audit work has been undertaken so that we might state to the members of the Authority, as a body, those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the members of the Authority, as a body, for our audit work, for this report, or for the opinions we have formed.

Ian Howse (Key Audit Partner)  
For and on behalf of Deloitte LLP  
Cardiff, United Kingdom  
13 December 2024