



APPENDIX 3

Your ref:

Date: 27th September 2011

Our ref: Letter of rep

Grant Thornton UK LLP
Grant Thornton House
Melton Street
Euston Square
LONDON
NW1 2EP

Dear Sir/Madam

London Borough of Haringey Pension Fund - financial statements for the year ended 31 March 2011

I confirm to the best of my knowledge and belief that the following representations are made on the basis of appropriate enquiries of other members, related parties, controlling bodies, management and staff of The London Borough of Haringey ('the authority'), with relevant knowledge and experience (and, where appropriate, of inspection of supporting documentation) sufficient to satisfy myself that I can properly make each of the following representations to you in respect of your audit of the above financial statements, in accordance with the terms of your audit plan for 2010/11.

- i I acknowledge my responsibility for ensuring that financial statements are prepared which give a true and fair view of the financial position of the pension fund and for making accurate representations to you.
- ii As far as I am aware:
 - there is no relevant audit information of which you are unaware; and
 - I have taken all steps that I ought to have taken to make myself aware of any relevant audit information and to establish that you are aware of that information.
- iii I have complied with the requirements of all statutory directions and these matters have been appropriately reflected and disclosed in the financial statements.
- iv All the accounting records of the pension fund have been made available to you for the purpose of your audit and all the transactions undertaken by the pension fund have been properly recorded in the accounting records and reflected in the financial statements.
- v All other records and related information, including minutes of all management and Committee meetings, have been made available to you.

- vi The financial statements are free of material misstatements, including omissions.
- vii I acknowledge our responsibility for the design and implementation of internal control to prevent and detect error and fraud.
- viii I have no knowledge of fraud or suspected fraud affecting the pension fund involving:
 - management;
 - employees who have significant roles in internal control; or
 - others where the fraud could have a material effect on the financial statements.
- ix I have no knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, analysts, regulators or others.
- x I am not aware of any instances of actual or possible non-compliance with laws, regulations, contracts, agreements or the Council's constitution that might result in the pension fund suffering significant penalties, other loss or affecting the financial statements. No allegations of such irregularities, including fraud, or such non-compliance have come to our notice.
- xi Except as stated in the accounts:
 - there are no unrecorded liabilities, actual or contingent
 - there are no employer related investments
 - none of the assets of the pension fund have been assigned, pledged or mortgaged
 - there are no material prior year charges or credits, nor exceptional or non-recurring items requiring separate disclosure.
- xii All related parties have been identified to you and there were no transactions with related parties which should be disclosed in the financial statements that are not already disclosed in the notes to the accounts.
- xiii There are no claims, legal proceedings or other matters which may lead to a loss falling on the authority or which could result in the creation of an unrecorded asset that should be disclosed in the financial statements.
- xiv The pension fund has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance. There has been no non-compliance with requirements of regulatory authorities that could have a material effect on the financial statements in the event of non-compliance.
- xv I am not aware of any instances of actual or possible non-compliance with laws and regulations which might affect the view given by the financial statements.
- xvi No significant events having an effect on the financial position of the pension fund have taken place since the balance sheet date which necessitate revision of the figures included in the financial statements or inclusion of a note thereto.

Approval

The approval of this letter of representation was minuted by the Corporate Committee at its meeting on 27th September 2011.

Signed on behalf of The London Borough of Haringey Pension Fund.

Name Julie Parker

Position Director of Corporate Resources

Date