

Private & Confidential
Mr K Billing
Project Director
Financial Reporting Council

30 June 2017

Our ref: MJM/MI9510
Direct line: 0117 376 2229
Email: matthew.maneely@smithandwilliamson.com

BY EMAIL

Dear Sir

Proposal to revise Practice Note 15: The Audit of Occupational Pension Schemes in the United Kingdom

We welcome the opportunity to respond to the Exposure Draft Practice Note 15 (Revised): The Audit of Occupational Pension Schemes.

Smith & Williamson is an independent financial and professional services group founded in 1881 and employs over 1,500 staff in 13 offices in the UK and Eire. We are the eighth largest accountancy firm in the UK (source: Accountancy Age) and a UK member of Nexia International, one of the longest established global networks of independent accounting and consulting firms.

We have been auditing Occupational Pension Schemes for over 60 years and have around 120 pension scheme audit clients.

We are a member of the Pensions Research Accountants Group and support all the comments they have made in their submission to you dated 30 June 2017.

Yours faithfully

**Nexia Smith & Williamson****Nexia Smith & Williamson Audit Limited**

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