

Audit and Governance Committee

Meeting to be held on Monday, 31 July 2017

Electoral Division affected: All

External Auditor's Annual Audit Findings for Lancashire County Council 2016/17 (Appendix 'A' refers)

Contact for further information:

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Executive Summary

The external auditor is required to report, to the Audit and Governance Committee, their audit findings prior to concluding their work. The report at Appendix 'A' covers the overall findings of the external auditor in relation to the:

- audit of the annual accounts of Lancashire County Council and their proposed opinion on those accounts; and
- value for money conclusion.

Recommendation

The Audit and Governance Committee is recommended to take note of the adjustments to the financial statements and the other issues raised by the auditor which are set out in the report.

Background and Advice

Attached at Appendix 'A' is the external auditor's annual audit findings report for Lancashire County Council for the 2016/17 audit. The report has been produced in accordance with the National Audit Office statutory Code of Audit Practice for Local Government bodies.

Karen Murray, Engagement Lead, will attend the Committee meeting to present the report and answer any questions.

Consultations

The report has been agreed with the County Council's management.

Implications

This item has the following implications, as indicated:

Risk management

No significant risks have been identified.

Local Government (Access to Information) Act 1985 List of Background Papers

Paper	Date	Contact/Directorate/Tel
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N/A

Reason for inclusion in Part II, if appropriate

N/A