

Audit, Risk and Governance Committee
Meeting to be held on Monday, 30 July 2018

Electoral Division affected:
(All Divisions);

**External Audit - Lancashire County Pension Fund Audit Findings Report
2017/18**

(Appendix 'A' refers)

Contact for further information:

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Executive Summary

The external auditor is required to report to the Audit, Risk 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 the pension fund, and their proposed opinion on those accounts.

Recommendation

The Audit, Risk and Governance Committee is recommended to note the report.

Background and Advice

Attached at Appendix 'A' is the external auditor's annual audit findings report for the Lancashire County Pension Fund for the 2017/18 audit. The report has been produced in accordance with the statutory National Audit Office (NAO) Code of Audit Practice for Local Government bodies.

Mike Thomas, Engagement Lead, will attend the 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/Tel
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N/A		
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Reason for inclusion in Part II, if appropriate		
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