#### **Audit, Risk and Governance Committee**

Meeting to be held on Monday, 18 October 2021

Electoral Division affected: (All Divisions);

# External Audit: Lancashire County Pension Fund Audit Findings Report 2020/21

(Appendix A refers)

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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 Lancashire County Pension Fund and their proposed opinion on those accounts and Annual Report.

#### Recommendation

The committee is asked to take note of the Lancashire County Pension Fund Audit Findings Report for 2020/21.

## **Background and Advice**

Attached at Appendix A is the external auditor's annual audit findings report for Lancashire County Pension Fund for the 2020/21 audit. The report has been produced in accordance with the National Audit Office statutory Code of Audit Practice for Local Government bodies.

Andy Ayre, Audit Manager, will attend the meeting to present the report and answer any questions.

#### Consultations

The report has been agreed with the Pension Fund and the county council's management.



Implications	:	
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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

None

Reason for inclusion in Part II, if appropriate

N/A