

Audit, Risk and Governance Committee

Meeting to be held on 31 January 2022

Electoral Division affected: (All Divisions);
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External Audit - Auditor's Annual Report on Lancashire County Council 2020/21

Contact for further information:

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Executive Summary

Under the National Audit Office (NAO) Code of Audit Practice ('the Code'), we are required to consider whether the Authority has put in place proper arrangements to secure economy, efficiency, and effectiveness in its use of resources.

The auditor is no longer required to give a binary qualified / unqualified VFM conclusion. Instead, auditors report in more detail on the Authority's overall arrangements, as well as key recommendations on any significant weaknesses in arrangements identified during the audit.

Auditors are required to report their commentary on the Authority's arrangements under specified criteria. As part of our work, we considered whether there were any risks of significant weakness in the Authority's arrangements for securing economy, efficiency and effectiveness in its use of resources.

Our work has not identified any significant weaknesses in arrangements. A number of improvement recommendations have been made and can be found within the report.

Recommendation

The Audit, Risk and Governance Committee is asked to take note of the findings in the report on the Council arrangements for securing value for money in its use of resources and the improvement recommendations made.

Background and Advice

Attached at Appendix A is the external Auditor's Annual Report for Lancashire County Council 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.

Paul Dossett, Partner, 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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None

Reason for inclusion in Part II, if appropriate

N/A