

**Audit, Risk and Governance Committee**  
Meeting to be held on Monday, 30 January 2023

Electoral Division affected:  
N/A

**Corporate Priorities:**  
N/A

**External Audit – Lancashire County Council Audit Findings Report 2021/22**  
(Appendix 'A' refers)

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**Brief 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 Council; and
- The value for money approach and findings.

**Recommendation**

The Audit, Risk and Governance Committee is asked to take note of the findings in the report, the updates made to the financial statements, and the other issues raised by the auditor which are set out in the report.

**Detail**

Attached at Appendix A is the external auditor's annual audit findings report for Lancashire County Council for the 2021/22 audit. The report has been produced in accordance with the National Audit Office statutory Code of Audit Practice for Local Government bodies.

Sarah Ironmonger, Partner, and Stuart Basnett, Engagement Manager, 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.

**List of Background Papers**

Paper	Date	Contact/Tel
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Reason for inclusion in Part II, if appropriate		
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