

Audit, Risk and Governance Committee
Meeting to be held on Monday, 29 January 2024

Part I

Electoral Division affected:
None

**External Audit: Lancashire County Pension Fund Audit Findings Report
2022/23**

(Appendix 'A' refers)

Contact for further information:

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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 Pension Fund for the year ending 31 March 2023.

Recommendation

The Audit, Risk and Governance Committee is asked to consider the findings in the report, 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 Pension Fund for the 2022/23 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 discussed with finance officers of the Pension Fund and the county council.

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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None

Reason for inclusion in Part II, if appropriate

N/A

