

**Audit, Risk and Governance Committee**  
Meeting to be held on Monday, 22 July 2024

**Part I**

Electoral Division affected:  
None

**External Audit – Lancashire County Council Audit Plan 2023/24**  
(Appendix 'A' refers)

Contact for further information:  
Sarah Ironmonger, Partner at Grant Thornton UK LLP, Tel: 0161 953 6499,  
Sarah.L.Ironmonger@uk.gt.com

**Brief Summary**

Appendix 'A' to this report sets out the Lancashire County Council Audit Plan provided by the external auditors, Grant Thornton, for the year ending 31 March 2024.

The auditors are required to perform the audit in line with the Local Audit and Accountability Act 2014 and in accordance with the Code of Practice issued by the National Audit Office.

**Recommendation**

The Audit, Risk and Governance Committee is asked to consider the Lancashire County Council Audit Plan for 2023/24, and raise any issues, clarifications and questions with the external auditor.

**Detail**

External audit provides assurance as to the effectiveness of the council's accounting and financial management arrangements and through these supports the council in its work to deliver its priorities and objectives.

The Audit, Risk and Governance Committee has a key role to ensure control and risk management arrangements are effective and this report is made consistent with that responsibility.



The Lancashire County Council Audit Plan sets out a number of areas for the committee's consideration, including the approach to the audit, the concept of materiality, risks, value for money and key dates.

### **Consultations**

The reports have been discussed with finance officers of the council.

### **Implications:**

This item has the following implications, as indicated:

### **Risk management**

External audit is a statutory function required by the Local Audit and Accountability Act 2014. The audited accounts are required by to be published by 30 September 2024.

### **List of Background Papers**

Paper	Date	Contact/Tel
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None

Reason for inclusion in Part II, if appropriate

N/A

