

Audit and Governance Committee
Meeting to be held on 25 November 2013

Electoral Division affected: All

External Audit
Lancashire County Council and Lancashire County Pension Fund - Annual Audit Letter 2012/13
Appendix A refers.

Contact for further information:
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Executive Summary

The report sets out the external auditor's Annual Audit Letter for 2012/13.

Recommendation

The Committee is asked to consider the audit conclusions summarised in the Annual Audit Letter for 2012/13 as set out at Appendix 'A'.

Background and advice

The Annual Audit Letter (Letter) summarises the key findings from the 2012/13 audit including:

- audit of the 2012/13 financial statements for the County Council and the Lancashire County Pension Fund and the Whole of Government accounts Submission;
- assessing the Council's arrangements for securing economy, efficiency and effectiveness in its use of resources;
- certification of grant claims and returns

The Letter is intended to communicate key messages arising from the 2012/13 audit to the Council and external stakeholders, including members of the public

The letter will be considered by Cabinet at its meeting on 5 December 2013.

Implications:

This item has the following implications, as indicated:

N/A

Risk management

No significant risks have been identified.

Local Government (Access to Information) Act 1985
List of Background Papers

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

N/A