

Cabinet - 4 December 2014

Report of the External Auditor

Electoral Division affected:

All

The Annual Audit Letter for Lancashire County Council - Year Ended 31 March 2014

(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 Lancashire County Council for the year ended 31 March 2014.

Recommendation

Cabinet is asked to note the key messages set out in the Annual Audit Letter for Lancashire County Council for the year ended 31 March 2014 as set out at Appendix 'A'.

Background and Advice

The Annual Audit Letter summarises the key findings arising from the work that Grant Thornton, the County Council's external auditor, has carried out at Lancashire County Council for the year ended 31 March 2014.

The Letter is intended to communicate key messages to the Council and external stakeholders, including members of the public. The external auditor's annual work programme, which includes nationally prescribed and locally determined work, has been undertaken in accordance with the Audit Plan that was issued in June 2014 and was conducted in accordance with the Audit Commission's Code of Audit Practice, International Standards on Auditing (UK and Ireland) and other guidance issued by the Audit Commission.

The Annual Audit Letter will be considered by the County Council's Audit and Governance Committee on 26 January 2015.

Consultations

N/A

Implications:

This item has the following implications, as indicated:

Risk management

No significant risks have been identified.

List of Background Papers

Paper	Date	Contact/Directorate/Tel
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N/A

Reason for inclusion in Part II, if appropriate

N/A