



Grant Thornton

An instinct for growth™

Angie Ridgwell
Chief Executive Officer and Director of Resources
Lancashire County Council
County Hall
Preston
PR1 0LD

Grant Thornton UK LLP
Royal Liver Building
LIVERPOOL
L3 1PS

T 0151 224 7200

www.grant-thornton.co.uk

27 February 2019

Dear Angie

Lancashire County Council and Lancashire County Pension Fund Financial Statements for the year end 31 March 2019

To comply with International Auditing Standards, we need to establish an understanding of the management processes in place to prevent and detect fraud and to ensure compliance with law and regulation. We are also required to make inquiries of both management and the Audit, Risk and Governance Committee as to their knowledge of any actual, suspected or alleged fraud. International Auditing Standards also place certain obligations on auditors to document Management's view on some key areas affecting the financial statements

To assist us in meeting these requirements, I would be grateful if you would consider and formally respond to the matters set out in the attached schedule. In completing this task, you may wish to take into account the views of other directors where you think appropriate. The schedule relates to operational issues as well as the financial statements of the Council.

In addition to our request to management, we also need to gain an understanding of how the Audit, Risk and Governance Committee maintains oversight of the above processes. I will provide you with a copy of the letter that I sent to Councillor Alan Schofield, Chair of the Audit, Risk and Governance Committee, for your information.

It would be useful to co-ordinate both the Audit, Risk and Governance Committee and management responses to our letters in time for discussion at the Audit, Risk and Governance Committee meeting scheduled for 20 May 2019. Please could you provide a response to me by **Friday 31 May 2019** covering the full financial year 2018/19. Please contact me if you wish to discuss anything in relation to this request. My contact details are:

Angela Pieri 0141 223 08897/ 07920 813338 Angela.L.Pieri@uk.gt.com

Chartered Accountants

Member firm within Grant Thornton International Ltd
Grant Thornton UK LLP is a limited liability partnership registered in England and Wales: No.OC307742. Registered office: Grant Thornton House, Melton Street, Euston Square, London NW1 2EP
A list of members is available from our registered office.

Grant Thornton UK LLP is authorised and regulated by the Financial Services Authority for investment business.

Yours sincerely

Angela Pieri

Senior Manager
For Grant Thornton UK LLP