



Grant Thornton

Mr Alan Schofield
Audit, Risk and Governance Committee Chair
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 Mr Schofield

Lancashire County Council and Lancashire County Pension Fund Financial Statements for the year end 31 March 2019 - Understanding how the Audit, Risk and Governance Committee gains assurance from management

To comply with International Auditing Standards, each year we need to refresh our understanding of how the Audit, Risk and Governance Committee gains assurance over management processes and arrangements.

I would be grateful, therefore, if you could write to me in your role as a member of the Council and as Audit, Risk and Governance Committee Chair with your responses to the questions on the attached schedule.

For information, we are also required to make similar enquiries of management and these issues will be discussed with senior management. Therefore, you may wish to discuss your response with Angie Ridgwell or Neil Kissock. I also recognise that you will want to consult with the Chair of the Pension Fund Committee.

Please could you provide a response to me by **Friday 31 May 2019** covering the full 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 0887 / 07920 813338 angela.l.pieri@uk.gt.com

Yours sincerely

Angela Pieri

Senior Manager
For Grant Thornton UK LLP

Chartered Accountants

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