



# Grant Thornton

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3 December 2019

Dear Angie

**Lancashire County Council and Lancashire County Pension Fund Financial Statements for the year end 31 March 2020**

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 27 January 2020. Please could you provide a response to me by **31 January 2020**, covering the financial year 2019/20 to date. Please contact me if you wish to discuss anything in relation to this request. My contact details are:

Angela Pieri

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**Chartered Accountants**

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Yours sincerely

*Angela Pieri*

Senior Manager  
For Grant Thornton UK LLP