

Audit, Risk and Governance Committee

Meeting to be held on 25 January, 2021

Electoral Division affected:
(All Divisions);

External Audit - Lancashire County Council Audit Findings Report 2019/20 (Updated)

Appendix A refers

Contact for further information:

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Executive Summary

The external auditor is required to report to the Audit, Risk and Governance Committee, their audit findings prior to concluding their work. The report at Appendix A covers the overall findings of the external auditor in relation to the:

- audit of the annual accounts of Lancashire County Council and their proposed opinion on those accounts; and
- value for money conclusion.

This is an updated version of the report which was submitted to the October, 2020 committee, intended to inform the committee on progress made and the reason for the delay in issuing the audit opinion.

Recommendation

The Audit, Risk and Governance Committee is asked to note the findings in the report, the amendments made to the financial statements and issues raised by the auditor which are set out in the report.

Background and Advice

Attached at Appendix A is the external auditor's annual audit findings report for Lancashire County Council for the 2019/20 audit. The report has been produced in accordance with the National Audit Office statutory Code of Audit Practice for Local Government bodies.

Paul Dossett, Engagement Lead, and Stuart Basnett, Engagement Manager, will attend the meeting to present the report and answer any questions.

Consultations

The report has been agreed with the County Council's management.

Implications:

This item has the following implications, as indicated:

Risk management

No significant risks have been identified.

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

Paper	Date	Contact/Tel
None		
Reason for inclusion in Part II, if appropriate		
N/A		