

**Meeting of the Full Council**  
**Meeting to be held on Thursday, 16 December 2021**

Report submitted by: Head of Legal and Democratic Services

**Part A**

Electoral Division affected:  
None;

**Corporate Priorities:**  
Delivering better services;

**Report of the Audit, Risk and Governance Committee - Appointment of External Auditors**

(Appendix 'A' refers)

Contact for further information:

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**Brief Summary**

This report presents the recommendation of the Audit, Risk and Governance Committee from its meeting on 18 October 2021 regarding the process to appoint an external auditor for Lancashire County Council and Lancashire County Pension Fund for a five-year period commencing 1 April 2023.

**Recommendation**

Full Council is asked to:

- (i) Consider the recommendation of the Audit, Risk and Governance Committee.
- (ii) Approve that Public Sector Audit Appointments Limited be recommissioned to act as the appointing person for the appointment of an external auditor for Lancashire County Council and Lancashire County Pension Fund for the five financial years commencing 1 April 2023.

**Detail**

Attached at Appendix 'A' is the report on the Appointment of External Auditors, which was considered by the Audit, Risk and Governance Committee at its meeting on 18 October 2021.

At that meeting, the Audit, Risk and Governance Committee resolved that Full Council be recommended to agree to option 3 set out in the report, to re-commission Public Sector Audit Appointments Limited to act as the appointing person for the appointment of an external auditor for Lancashire County Council and Lancashire County Pension Fund for the five financial years commencing 1 April 2023.

Full Council is therefore asked to consider the recommendation of the Audit, Risk and Governance Committee.

### **Consultations**

N/A

### **Implications:**

Please refer to the original report considered by the Audit, Risk and Governance Committee, which is attached at Appendix 'A'.

### **Risk management**

Section 12 of the Local Audit and Accountability Act 2014 makes provision for the failure to appoint a local auditor: the authority must immediately inform the Secretary of State, who may direct the authority to appoint the auditor named in the direction or appoint a local auditor on behalf of the authority.

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

Paper	Date	Contact/Tel
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None

Reason for inclusion in Part II, if appropriate

N/A