

Audit, Risk and Governance Committee
Meeting to be held on Monday, 22 April 2024

Part I

Electoral Division affected:
None

External Audit – Interim Auditor’s Annual Report on Lancashire County Council 2022/23
(Appendix 'A' refers)

Contact for further information:
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Brief Summary

Under the National Audit Office (NAO) Code of Audit Practice ('the Code'), the external auditors are required to consider whether the authority has put in place proper arrangements to secure economy, efficiency, and effectiveness in its use of resources.

The auditor's annual report provides detail on the authority's overall arrangements, as well as key recommendations on any significant weaknesses in arrangements identified during the audit.

Auditors are required to report their commentary on the authority's arrangements under specified criteria. As part of this work, the auditor considered whether there were any risks of significant weakness in the authority's arrangements for securing economy, efficiency and effectiveness in its use of resources.

The external auditor's work has identified one significant weakness in the council's governance arrangements relating to the implementation of Oracle Fusion. A number of improvement recommendations have also been made and can be found within the report.

Recommendation

The Audit, Risk and Governance Committee is asked to take note of the findings in the report on the council's arrangements for securing value for money in its use of resources and the improvement recommendations made.



Detail

Attached at Appendix A is the external auditor's Interim Annual Report for Lancashire County Council for the 2022/23 audit. The report has been produced in accordance with the National Audit Office statutory Code of Audit Practice for local government bodies.

Sarah Ironmonger, Partner, 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

N/A

List of Background Papers

Paper	Date	Contact/Tel
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None

Reason for inclusion in Part II, if appropriate

N/A

