

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

Part I

Electoral Division affected:
None

External Audit – Lancashire County Council Audit Findings Report 2022/23
(Appendices 'A' – 'B' refer)

Contact for further information:
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Brief 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 Appendices A and B covers the overall findings of the external auditor in relation to:

- The audit of the annual accounts of Lancashire County Council; and
- The value for money approach and findings.

Recommendation

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

Detail

Attached at Appendix A is the external auditor's annual audit findings 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.

Appendix B is the external auditor's audit opinion (Appendix H to the audit findings report).

Sarah Ironmonger, Partner, 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.

List of Background Papers

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

