

Audit & Governance Committee
Meeting to be held on 30 September 2013

Electoral Division affected: All

External Audit
Lancashire County Council 2012/13 – Audit Findings Report
(Appendix A refers)

Contact for further information:
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Executive Summary

The external auditor is required to report to you 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, their proposed opinion on those accounts, and conclusion on the Council's value for money arrangements.

Recommendation

The Committee is asked to

- take note of the adjustments to the financial statements and the other issues raised by the auditor which are set out in the report;
- approve the letter of representation provided on behalf of the Council before the auditor issues their opinion.

Background and advice

Attached at Appendix 'A' is the external auditor's annual findings report for Lancashire County Council for the 2012/13 audit. The report has been produced in accordance with the Audit Commission's statutory Code of Audit Practice for Local Government bodies.

Karen Murray, Director and Len Cross, Audit Manager, will attend the meeting to present the report and respond to questions.

Consultations

The report has been agreed with the County Treasurer.

Implications

This item has the following implications, as indicated:

N/A

Risk management

No significant risks have been identified.

Local Government (Access to Information) Act 1985

List of Background Papers

Paper	Date	Contact/Directorate/Tel
N/A		