

Audit & Governance Committee
Meeting to be held on 13 April 2015

Electoral Division affected: All

External Audit
Lancashire County Council
Audit Plan
(Appendix 'A' refers)

Contact for further information:
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Executive Summary

The Audit Plan sets out the nature and scope of work that the Authority's external auditor will carry out to discharge its statutory responsibilities, compliant with the Audit Commission Act 1998 (the Act) and the Code of Audit Practice for Local Government.

This audit plan is specific to the financial year 2014/15 and sets out in broad terms the programme of work required to:

- give a financial opinion on whether the financial statements:
- give a true and fair view of the financial position of the County Council as at 31 March 2015 and of its expenditure and income for the year then ended;
- has been prepared in accordance with proper accounting practice.
- give a Value for Money conclusion.

The Audit Plan, setting out the process that underpins the audit is at Appendix A.

Recommendation

The Committee is asked to note the External Audit plan for the audit of the County Council for 2014/15.

Background and Advice

Karen Murray, Engagement Lead, will attend the meeting to present the report and answer any questions.

Consultations

The plan has been agreed with the 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/Directorate/Tel
N/A		