

**Audit & Governance Committee**  
Meeting to be held on 28 September 2015

Electoral Division affected: All
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**External Audit**  
**Lancashire County Council - Audit Findings Report 2014/15**  
(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 and their proposed opinion on those accounts; and
- value for money conclusion

**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.

**Background and Advice**

Attached at Appendix 'A' is the external auditor's annual audit findings report for Lancashire County Council for the 2014/15 audit. The report has been produced in line accordance with the Audit Commission's statutory Code of Audit Practice for Local Government bodies.

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

**Consultations**

The report has been agreed with the Council's management.

**Implications**

This item has the following implications, as indicated:

**Risk management**

As set out in the report

## **Local Government (Access to Information) Act 1985**

### **List of Background Papers**

Paper	Date	Contact/Directorate/Tel
N/A		