

**Open Report on behalf of Pete Moore, Executive Director Resources and Community Safety**

Report to:	<b>Audit Committee</b>
Date:	<b>19 December 2011</b>
Subject:	<b>Annual External Audit Letter 2010/11</b>

**Summary:**

This report presents the opinion of the District Auditor following the 2010/11 external audit of Lincolnshire County Council and the Pension Fund.

**Recommendation(s):**

The Committee note the content of the report.

**Background**

The District Auditor has issued an Annual Audit letter, which summarises his findings from the 2010/11 external audit. The letter focuses on two areas:

- The external audit of Lincolnshire County Council's financial statements; and
- An assessment of Lincolnshire County Council's arrangements to achieve value for money in its use of resources.

The Audit Commission's Annual Audit letter is attached to this report as Appendix A.

The District Auditor will present his findings at the meeting of the Audit Committee on 19 December 2011.

**Conclusion**

The District Auditor issued an unqualified opinion on Lincolnshire County Council's financial statements on 31 October 2011 and on the Pension Fund annual report on 28 September 2011.

The District Auditor has concluded that Lincolnshire County Council has adequate arrangements in place to secure economy, efficiency and effectiveness in its use of resources.

## Consultation

### a) Policy Proofing Actions Required

n/a

## Appendices

These are listed below and attached at the back of the report	
Appendix A	Audit Commission - Annual Audit Letter for 2010/11

## Background Papers

No background papers within Section 100D of the Local Government Act 1972 were used in the preparation of this report.

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