

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

Report to:	Audit Committee
Date:	12 November 2012
Subject:	Annual External Audit Letter 2011/12

Summary:

This report presents the opinion of the District Auditor following the 2011/12 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 2011/12 external audit.

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

Conclusion

The District Auditor issued an unqualified opinion on Lincolnshire County Council's financial statements and on the Pension Fund annual report on 24 September 2012.

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 2011/12

Background Papers

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

This report was written by Dave Simpson, Head of Finance for Communities & Corporate, who can be contacted on 01522 553008 or dave.simpson@lincolnshire.gov.uk.