

3 October 2012

Members
Lincolnshire County Council
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Dear Member

Lincolnshire County Council Annual Audit Letter 2011/12

I am pleased to submit my Annual Audit Letter which summarises my 2011/12 audit of Lincolnshire County Council, including the Pension Fund that it administers.

Financial statements of the Authority

On 24 September 2012 I presented my Annual Governance Report (AGR) to the Audit Committee outlining the findings of my audit of the Authority's 2011/12 financial statements. I will not replicate those findings in this letter.

Financial statements of the Pension Fund

In addition on the same date I presented my AGR to the Audit Committee outlining the findings of my audit of the Pension Fund 2011/12 financial statements included within the Authority's Statement of Accounts and the Pension Fund Annual Report. I will not replicate my findings in this letter.

Reporting the results of my audit

Following the Audit Committee, on 26 September 2012 I:

- issued an unqualified opinion on the Authority's 2011/12 financial statements and the Pension Fund 2011/12 financial statements included in the Authority's Statement of Accounts;
- issued an unqualified opinion on the Pension Fund 2011/12 financial statements included in the Pension Fund Annual Report;
- concluded that you have made proper arrangements to secure economy, efficiency and effectiveness in your use of resources; and
- certified completion of the audit.

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Leicestershire LE67 4JP

Closing remarks

I have discussed and agreed this letter with the Chief Executive and Executive Director of Resources and Community Safety. While this has been another challenging year for the Authority I wish to thank the finance staff for their positive and constructive approach they have taken to my audit. I also wish to thank senior management and the Audit Committee for their support and co-operation during the audit.

Yours sincerely

Tony Crawley
Engagement Lead