

Report Reference: **10.0**
Regulatory and Other Committee

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

Report to:	Audit Committee
Date:	22 April 2013
Subject:	External Audit Plan and LCC Pension Fund 2012/13

Summary:

These audit plans set out the external audit work and fees that are proposed to undertake the audit of the financial statements and value for money conclusion for 2012/13.

Recommendation(s):

The committee considers the audit commission plans and comments as required.

Background

KPMG are our appointed external Auditors and attached in Appendices is their External Audit Plan describing how they will deliver financial statement audit work for the Council and their approach to value for money. It reflects

- Headlines
- Their audit approach
- Key financial statements audit risks
- VFM audit approach

Conclusion

External Audit are required to issue an audit report giving an opinion on whether the accounts are a true and fair view of the financial position of the Council as at 31st March 2013

Consultation

a) Policy Proofing Actions Required

n/a

Appendices

These are listed below and attached at the back of the report	
Appendix A	Lincolnshire County Council Audit Plan and LCC Pension Fund 2012/13

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 Mike Wood, who can be contacted on 01629 538837 or m-wood@audit-commission.gov.uk