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14 November 2023

Dear Committee Members

Conclusion of pending matters – Audit Completion Report for Lincolnshire County Council Pension Fund

As required by International Standards on Auditing (UK), I am writing to communicate an update on those matters that were marked as outstanding within our Audit Completion Report.

The outstanding matters identified and the current status of each are detailed below.

Matter	Conclusion reached
Finalised financial statements	We have completed our work with only one issue to note in relation to the disclosure of updated triennial review information in Note 18 as reported verbally to the Audit Committee.
Audit quality control and completion procedures	We have completed this work with no further issues to report.

Please contact me if I can be of any further assistance.

Yours sincerely

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Cameron Waddell
Key Audit Partner

For and on behalf of Mazars LLP