

**LANCASHIRE COMBINED FIRE AUTHORITY
AUDIT COMMITTEE**

Meeting to be held on 22 June 2017

**EXTERNAL AUDIT – UNDERSTANDING HOW THE AUDIT COMMITTEE GAINS
ASSURANCE FROM MANAGEMENT
(Appendices 1 & 2 refer)**

Contact for further information:

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Executive Summary

In order to comply with International Auditing Standards, the External Auditors, Grant Thornton, are required to obtain an assurance as to how those charged with governance discharge their responsibilities in connection with the risk of fraud and breaches of internal controls. The letter requesting this is attached as appendix 1.

A draft response has been prepared and is attached as appendix 2. (It is worth noting that the Chairman of Resources Committee has provided a similar response in connection with the oversight of the annual accounts process and financial reporting.)

Decision Required

The Committee is asked to approve the submission of the response.

Information

As stated in the Executive Summary.

Financial Implications

None.

Business Risk Implications

The internal controls operated within the Authority are designed to minimise business risk in general and in particular the risk of fraud.

Environmental Impact

None

Equality and Diversity Implications

None

Human Resource Implications

None

Local Government (Access to Information) Act 1985

List of Background Papers

Paper	Date	Contact
None		
Reason for inclusion in Part II, if appropriate:		