

**LANCASHIRE COMBINED FIRE AUTHORITY
AUDIT COMMITTEE**

Meeting to be held on 22 June 2017

**EXTERNAL AUDIT - AUDIT COMMITTEE UPDATE
(Appendix 1 refers)**

Contact for further information:

Keith Mattinson - Director of Corporate Services - Telephone 01772 866804.

Executive Summary

Attached as appendix 1 is an Audit Committee Progress and Update produced by Grant Thornton, our external auditors.

Recommendation

The Committee is asked to note and endorse the report.

Information

Attached as Appendix 1 is an Audit Committee Progress and Update produced by the Grant Thornton, our external auditors.

The report sets out the following:-

- Progress at June 2017 – in relation to the financial statements and value for money conclusion for 2016/17;
- Technical Matters – in relation to changes to Governance framework (as reported previously) and changes to the format of the annual accounts;
- Sector Issues and Developments - which are general issues of interest to the sector, i.e. Fire Authorities, they are not specific issues relating to this Authority. Members may wish to consider if they would like further information on the integrated thinking and Reporting development highlighted.

Financial Implications

None

Human Resource Implications

None

Equality and Diversity Implications

None

Environmental Impact

None

Business Risk 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:		