

**LANCASHIRE COMBINED FIRE AUTHORITY
RESOURCES COMMITTEE**

Meeting to be held on 28 June 2017

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

Contact for further information:

Keith Mattinson – Director of Corporate Services – telephone 01772 866804.

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 oversight of the annual accounts process and financial reporting. The letter requesting this is attached as appendix 1.

A draft response has been prepared by the Chairman of the Resources Committee, which is attached as appendix 2. (It is worth noting that the Audit Committee has provided a similar response in connection with the risk of fraud and breaches of internal controls.)

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:		