

**LANCASHIRE COMBINED FIRE AUTHORITY
AUDIT COMMITTEE**

Meeting to be held on 25 January 2018

**EXTERNAL AUDIT – ANNUAL AUDIT LETTER 2016/17
(Appendix 1 refers)**

Contact for further information:

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

Executive Summary

The External Auditors Annual Audit Letter provides an overall assessment of the Authority's performance.

The final agreed letter, submitted by Grant Thornton, is attached as appendix 1.

Decision Required

The Committee is asked to consider noting/endorsing the content of the report as presented.

Information

The Annual Audit Letter represents an overall assessment of our performance, drawing on the auditor's findings and conclusions from their work, which has previously been reported to the Audit Committees.

The audit conclusions included in the letter are consistent with those reported in the Audit Findings report, as follows:

- We gave an unqualified opinion on the Authority's accounts on 28 September 2017, in advance of the 30 September 2017 national deadline.
- We are satisfied that in all significant respects the Authority put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources for the year ending 31 March 2017.

Financial Implications

The fees at £30,739 were in line with those previously reported and with the agreed annual budget.

Human Resource Implications

None

Equality and Diversity Implications

None

Environmental Impact

None

Business Risk Implications

The Annual Audit Letter is a public document, which gives an independent assessment of the Authorities performance. As such any failure to meet adequate levels of performance may undermine public confidence, exposing the Authority to a wide range of risks, and leading to potential interventions.

Local Government (Access to Information) Act 1985

List of Background Papers

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