

**LANCASHIRE COMBINED FIRE AUTHORITY
AUDIT COMMITTEE**

Meeting to be held on 30 July 2019

**EXTERNAL AUDIT – UNDERSTANDING HOW THE AUDIT COMMITTEE GAINS
ASSURANCE FROM MANAGEMENT
(Appendices 1 and 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, is required to obtain an assurance as to how those charged with governance gain assurance over management processes and arrangements. The letter requesting this is attached as appendix 1.

A response has been prepared and submitted by the previous Chair of the Audit Committee, and is attached as appendix 2. (It is worth noting that Management have had to submit a similar response in connection with the processes in place to prevent and detect fraud and ensure compliance with law and regulations, as well as views on key areas affecting the financial statements.)

Recommendation

The Committee is asked to note and endorse the response submitted.

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:		