

County Councillor Matthew Tomlinson  
Chair of the Audit Committee  
Lancashire Combined Fire Authority  
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25 March 2019

Dear Cllr Tomlinson

**Lancashire Combined Fire Authority Financial Statements for the year end 31 March 2019**

To comply with International Auditing Standards, each year we need to refresh our understanding of how the Audit Committee gains assurance over management's processes and arrangements.

I would be grateful, therefore, if you could respond to the questions on the attached schedule.

For information, we are also required to make enquiries of management and recently sent a letter and schedule of questions to Keith Mattinson. We suggested that it may be useful to coordinate your response with that of management.

If you are in agreement with this I would be grateful for your formal response by 23 July 2019, thus ensuring it covers the full twelve month period for 2018/19.

Please feel free to contact me if you wish to discuss anything in relation to this request

Yours sincerely



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