

**LANCASHIRE COMBINED FIRE AUTHORITY  
AUDIT COMMITTEE**

Meeting to be held on 28 January 2020

**EXTERNAL AUDIT - AUDIT PROGRESS REPORT AND SECTOR 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 Progress and Sector Update report 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 Progress and Sector Update report produced by the Grant Thornton, our external auditors which will be presented by the Engagement Lead.

The report sets out the following:-

- Progress at January 2020 – in relation to the financial statements and value for money conclusion for 2019/20;
- Audit Deliverables – which sets out what the auditors will do and their planned completion date;
- Sector Update – which provides an up to date summary of emerging national issues and developments to support the Authority/Committee. This covers areas which may have an impact on the organisation; they are not specific issues relating to this Authority. Members may wish to consider if they would like further information on any of these.

**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:		