

## **LANCASHIRE COMBINED FIRE AUTHORITY**

### **AUDIT COMMITTEE**

Meeting to be held on 28 July 2020

### **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, are 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 Chair of the Audit Committee, and is attached as appendix 2. (It is worth noting that Management has 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:		