



# Grant Thornton

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Appendix 1

County Councillor Nikki Hennessy  
Chair of the Audit Committee  
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1 April 2020

Dear Cllr Hennessy,

**Lancashire Combined Fire Authority Financial Statements for the year ended 31 March 2020**

To comply with International Auditing Standards, 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 it may be useful to co-ordinate your response with that of management.

If you are in agreement with this, I would be grateful for your formal response by 21 July 2020, thus ensuring it covers the full twelve-month period for 2019/20.

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

Yours sincerely

A handwritten signature in black ink that reads "Andy Ayre".

Andy Ayre  
Engagement Manager  
For Grant Thornton UK LLP

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**Chartered Accountants**

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