

**LANCASHIRE COMBINED FIRE AUTHORITY
AUDIT COMMITTEE**

Meeting to be held on 23 March 2021

**EXTERNAL AUDIT – ANNUAL AUDIT LETTER 2019/20
(Appendix 1 refers)**

Contact for further information:

Keith Mattinson – Director of Corporate Services – telephone 01772 866804.

Executive Summary

The External Auditors Annual Audit Letter provides an overall assessment of the Authority's performance.

The final agreed letter, submitted by Grant Thornton, is attached as appendix 1.

Decision Required

The Committee is asked to note and endorse the content of the report as presented.

Information

The Annual Audit Letter represents an overall assessment of our performance, drawing on the auditor's findings and conclusions from their work, which has previously been reported to the Audit Committee.

The audit conclusions included in the letter are consistent with those reported in the Audit Findings report, as follows:

- We gave an unqualified opinion on the Authority's accounts on 30 November 2020;
- We were satisfied that the Authority put in place proper arrangements to ensure economy, efficiency and effectiveness in its use of resources for the year ending 31 March 2020.

Financial Implications

The agreed fee of £34,419 is £6,000 higher than that included in the Audit Plan of £28,169, although Members will recall that the Audit Findings Report highlighted the need to increase fees reflecting the additional works required to complete the audit.

The increase in fees is consistent with similar audited bodies.

Human Resource Implications

None

Equality and Diversity Implications

None

Environmental Impact

None

Business Risk Implications

The Annual Audit Letter is a public document, which gives an independent assessment of the Authority's performance. As such any failure to meet adequate levels of performance may undermine public confidence, exposing the Authority to a wide range of risks, and leading to potential interventions.

Local Government (Access to Information) Act 1985

List of Background Papers

Paper	Date	Contact
None		
Reason for inclusion in Part II, if appropriate:		