

**LANCASHIRE COMBINED FIRE AUTHORITY
AUDIT COMMITTEE**

Meeting to be held on 23 March 2021

**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 March 2021 – in relation to the financial statements and value for money conclusion;
- 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. The most significant of these will be picked up as part of the accounts preparation work and reported accordingly.

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:		