

**LANCASHIRE COMBINED FIRE AUTHORITY
AUDIT COMMITTEE**

Meeting to be held on 28 September 2021

**EXTERNAL AUDIT – LETTER OF REPRESENTATION
(Appendix 1 refers)**

Contact for further information:

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

Table 1 Executive Summary and Recommendations

Executive Summary

As part of the year-end process the Authority is required to sign a letter of representation. This letter confirms that the Authority has disclosed all relevant information in its accounts for the year in question and that all issues which should have been brought to the attention of the auditors have been.

Recommendation(s)

The Committee is asked to authorise the signing of the letter by the Chair of the Audit Committee.

Information

The letter of representation is attached as appendix 1 and this requires signing by the Treasurer and Chair of the Audit Committee to confirm that there are no issues that should have been brought to the attention of the auditors but which have not been.

The Treasurer has confirmed that he will sign the letter at the meeting, as there are no further issues which he feels require disclosure.

Financial Implications

None.

Human Resource Risk 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

Table 2 Details of any background papers

Paper:	
Date:	
Contact:	
Reason for inclusion in Part 2 if appropriate:	