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15 February 2022

Dear Keith

The Lancashire Combined Fire Authority Statements for the year end 31 March 2022

To comply with International Auditing Standards, we need to establish an understanding of the management processes in place to prevent and detect fraud and to ensure compliance with laws and regulations. We are also required to make inquiries of both management and those charged with governance as to their knowledge of any actual, suspected or alleged fraud. International Auditing Standards also place certain obligations on auditors to document Management's view on some key areas affecting the financial statements.

To assist us in meeting these requirements, I would be grateful if you would consider and formally respond to the matters set out in the attached schedule. In completing this task, you may wish to take into account the views of other directors where you think appropriate. The schedule relates to operational issues as well as the financial statements.

In addition to our request to management, we also will need to gain an understanding of how those charged with governance maintain oversight of the above processes. I will also send a copy of the letter we will send to the Chair of the Audit Committee, for your information.

In preparing your responses, it would assist me greatly if you could include a summary of evidence that you have relied on to inform your responses, and the sources of assurance that you have that the relevant management controls have operated effectively through the financial year to date and will operate up to the date the accounts are approved.

I would be grateful for your responses, if possible, by the 15th April 2022 to help inform our risk assessment and planning of our 2021/22 audit of the Authority's financial statements.

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

Yours sincerely

Helen Stevenson
Manager
For Grant Thornton UK LLP

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