

**LANCASHIRE COMBINED FIRE AUTHORITY
AUDIT COMMITTEE**

Meeting to be held on 26 January 2017

**EXTERNAL AUDIT – ANNUAL AUDIT LETTER 2015/16
(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 consider noting/endorsing 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 issued an unqualified opinion on the Authority's 2015/16 financial statements on 29 September 2016, meeting the deadline set by the Department for Communities and Local Government. Our opinion confirms that the financial statements give a true and fair view of the Authority's financial position and of the income and expenditure recorded by the Authority.
- We issued an unqualified VfM conclusion for 2015/16 on 29 September 2016

Financial Implications

The fees at £30,739 were in line with those previously reported and with the agreed annual budget.

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: | | |