

LANCASHIRE COMBINED FIRE AUTHORITY

AUDIT COMMITTEE

Meeting to be held on 26 January 2017

EXTERNAL AUDIT - AUDIT COMMITTEE 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 Committee update 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 Committee update produced by the Grant Thornton, our external auditors.

The report sets out the following:-

- Progress at January 2017 – in relation to the financial statements and value for money conclusion for 2016/17;
- Accounting and Audit Issues, in relation to:-
 - Changes to the Code of Practice on Local Authority Accounting, which we are currently awaiting details of to incorporate in the accounts;
 - Flexible use of capital receipts, which we do not anticipate taking advantage of in 2016/17;
- Sector Issues, relating to Future Control Room Improvements, and as Members are aware NWFC was one of the improvement projects referred to.

Members may wish to consider which, if any, issues they would like further information on, which could be provided for the next Audit Committee.

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:		