

Lancashire Combined Fire Authority Audit Committee

Meeting to be held on 28 November 2023

External Audit – Addendum to the Audit Plan

(Appendix 1 refers)

Contact for further information:

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Executive Summary

This report provides an update to the audit plan agreed by the Audit Committee on 25 July 2023 to reflect an additional risk identified relating to incomplete or inaccurate information transferred to the new general ledger hosted by Lancashire County Council.

Recommendation

The Committee is asked to note and endorse the report.

Information

The additional risk identified will require additional work in order to respond to this risk including a review of the IT environment to document and evaluate controls and map closing balances from the previous ledger to the opening balances in the new ledger.

Financial Implications

These will be provided in a separate update to the Audit Committee.

Business Risk Implications

None

Environmental Impact

None

Equality and Diversity Implications

None

Human Resource Implications

None

Local Government (Access to Information) Act 1985
List of Background Papers

Paper:

Date:

Contact:

Reason for inclusion in Part 2 if appropriate: N/A