

Lancashire Combined Fire Authority Audit Committee

Meeting to be held on 28 November 2023

External Audit – Letter of Representation (Appendix 1 refers)

Contact for further information:

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Executive Summary

As part of the year-end process the Authority is required to sign a letter of representation on completion of the audit. 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

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

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.

Note that there is an additional representation included this year in relation to Reinforced Autoclaved Aerated Concrete (RAAC); that we have identified one building which we have highlighted to the auditor and confirm we are not aware of any other property in the Authority's portfolio that is impacted by this issue.

The Treasurer has confirmed that he will sign the letter when there are no further issues that require disclosure following any further matters determined from the work by the auditors.

Financial Implications

None.

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