

Lancashire Combined Fire Authority

Audit Committee

Meeting to be held on 28 March 2024

External Audit – Letter of Representation

(Appendix 1 refers)

Contact for further information – (Steven Brown - Director of Corporate Services)
Tel: 01772 866804

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(s)

The Committee is asked to authorise the signing of the letter of representation by the Chair of the Audit Committee.

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 at the meeting, as there are no further issues which he feels require disclosure.

Business risk

None.

Sustainability or Environmental Impact

None.

Equality and Diversity Implications

None.

Data Protection (GDPR)

Will the proposal(s) involve the processing of personal data? N

HR implications

None

Financial implications

None.

Legal implications

None.

Local Government (Access to Information) Act 1985

List of background papers

Paper: N/A

Date: N/A

Contact: N/A

Reason for inclusion in Part 2 if appropriate: Insert Exemption Clause