

Lancashire Combined Fire Authority

Audit Committee

Meeting to be held on 28 March 2024

External Audit – Audit Findings Report

(Appendix 1)

Contact for further information – (Steven Brown - Director of Corporate Services)
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Executive Summary

The external auditor is required to produce an Audit Findings Report summarising the conclusions from their work undertaken as part of the year-end audit of accounts. As highlighted in the report work is substantially complete and the auditors expect to issue an unqualified audit opinion following this Audit Committee meeting subject to receipt of the management letter of representation and final quality procedures.

The Value for Money (VFM) work has also been completed and the detailed commentary is set out in the separate Auditors Annual Report also on this agenda.

Recommendation(s)

The Committee is asked to note and endorse the matters raised in the report and Action Plan set out in Appendix 1 within the Audit Findings Report.

Information

Under the statutory Code of Audit Practice for Local Government bodies our external auditors Grant Thornton are required to issue a report to those charged with governance summarising the conclusions from their audit work. This draft report, known as the Audit Findings Report, is attached as Appendix 1, and will be presented by the Audit Manager.

The report sets out that the audit is substantially complete, and the auditors expect to issue an unqualified audit opinion following this Audit Committee meeting subject to receipt of the management letter of representation and final quality procedures.

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

The audit fee is set out in Appendix E of the Audit Findings Report.

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