

# **Lancashire Combined Fire Authority**

## **Audit Committee**

Meeting to be held on 28 March 2024

### **External Audit – Auditors Annual Report**

(Appendix 1 refers)

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

Under the National Audit Office Code of Audit Practice, the external auditors are required to consider whether the service has out in place proper arrangements to secure economy, efficiency, and effectiveness in its use of resources. The external auditors report on this requirement within the attached Auditors Annual Report along with a summary of their work on the financial statements discussed earlier on this agenda. The Auditors Annual Report is attached as Appendix 1.

#### **Recommendation(s)**

The Committee is asked to note the management comments and endorse the content of the report as presented.

#### **Information**

As reported earlier on this agenda and contained in the Auditor's Annual Report, 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.

The auditors have made some improvement recommendations and has identified a significant weakness resulting in a key recommendation arising from their work on the Authority's value for money arrangements to secure economy, efficiency, and effectiveness in its use of resources. This key recommendation and management response is set out on page 6 and 7 of the Auditor's Annual Report. The Committee will note from the management comments that they are satisfied this key recommendation has been addressed in setting the budget for 2024/25.

#### **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