

# **Lancashire Combined Fire Authority**

## **Audit Committee**

Meeting to be held on 26 September 2024

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

(Appendix 1 refers)

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

#### **Executive Summary**

Under the National Audit Office Code of Audit Practice, the external auditors are required to consider whether the service has put 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 in the 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, the recommendations and management response are set out in Appendix 1.

#### **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