

# **Lancashire Combined Fire Authority**

## **Audit Committee**

Meeting to be held on 16 July 2025

### **External Audit – Understanding How the Audit Committee Gains Assurance from Management**

(Appendix 1 refers)

Contact for further information:

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#### **Executive Summary**

In order to comply with International Auditing Standards, the External Auditors, Grant Thornton, need to establish an understanding of the management processes in place to prevent and detect fraud and to ensure compliance with laws and regulations. They are also required to make inquiries of both management and those charged with governance as to their knowledge of any actual, suspected or alleged fraud.

International Auditing Standards also place certain obligations on auditors to document Management's view on some key areas affecting the financial statements. In addition to the request to management, they also will need to gain an understanding of how those charged with governance maintain oversight of the above processes.

As such the auditors have written to management (the Executive Board) requesting the relevant information. A response has been prepared by the Executive Board, attached as Appendix 1.

#### **Decision Required**

The Committee are asked to note and endorse the response submitted by the Executive Board.

#### **Information**

As stated in the Executive Summary

#### **Financial Implications**

None

#### **Legal 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**

N/a

Appendix 1: Enquiries of Management