Lancashire Combined Fire Authority
Audit Committee

Wednesday, 16 July 2025, at 2.00 pm in the Main Conference Room, Service Headquarters, Fulwood.

Minutes

Present:	
Councillors	
S Asghar	
P Buckley	
M Clifford (Chair)	
J Hugo (Vice-Chair)	

Officers
S Brown, Director of Corporate Services (LFRS) J Meadows, Head of Finance (LFRS) A Latham, Financial Accountant (LFRS) S Hunter, Member Services Manager (LFRS) L Barr, Member Services Officer (LFRS)
In attendance
L Rix, Internal Audit, Lancashire County Council Z Abbas, Internal Audit, Lancsashire County Council C Wallace, External Audit, Grant Thornton

1-25/26	**Apologies for Absence**
	Apologies for absence were received from County Councillors Joanne Ash, Lee Hutchinson, and Russell Walsh.
2-25/26	**Disclosure of Pecuniary and Non-Pecuniary Interests**
	None received.
3-25/26	**Minutes of the Previous Meeting**
	Resolved: - That the Minutes of the last meeting held on 27 March 2025 be confirmed as a correct record and signed by the Chair.
4-25/26	**Internal Audit Annual Report**
	The Chair welcomed Zaheer Abbas, Senior Auditor, to the meeting.

	The report was presented by Laura Rix, Senior Auditor. The Internal Audit Annual Report summarised the work that the Internal Audit Service had undertaken during 2024/25 and the key themes arising from it. It provided an opinion on the overall adequacy and effectiveness of the systems of governance, risk management and internal control. On the basis of programme of work for the year, the Head of Internal Auditor provided substantial assurance over the adequacy of design and effectiveness in operation of the organisation's frameworks of governance, risk management and control. Overall, it was very positive. **Internal Audit Work Undertaken** All the budgeted days (70) had been used to deliver the internal audit plan and all 2024/2 work had been completed. **Overall governance, risk management and control arrangements** Substantial assurances were provided regarding the adequacy of design and effectiveness in operation of the organisation's frameworks of governance, risk management and control. Systems and processes were generally working effectively and ensured staff were aware of correct processes. Action plans were agreed with Senior Managers for issues raised during the year. **Accounts payable, Accounts receivable, and General ledger** Audit work across each of these three key financial systems was completed. **Pensions administration** Assurance over the operation of the Pension Fund had been obtained from work conducted directly by Lancashire County Council's Internal Audit Service, work undertaken by the Local Pensions Partnership (Administration) Ltd, (LPPA), and Local Pension Partnership (Investments) Ltd (LPPI). Both entities had also received an independent auditor's view of their controls through Audit and Assurance Faculty assurance reviews conducted by KPMG. In response to a question from the Chair in relation to the reason for the high number of substantial assurances, Laura Rix explained that substantial assurances were given due to the Service's strong accuracy and effectiveness, and systems and control. She highlighted that substantial assurances were not given without due consideration, and it had been a very positive year. There was a dual approach to granting the assurance opinion as auditors carried out the work and she would then assess that work. The DoCS commented that he valued the assessment. The Internal Auditors were an independent body and that level of independence was valued. It was the last Audit Committee that Laura would attend and thanks were given to Laura and the team for their work. **Resolved:** That the Audit Committee noted and endorsed the report.
5-25/26	**Enquiries of Management**

	Steven Brown, Director of Corporate Services (DoCS) presented the report. It was noted that in order to comply with Auditing Standards, the External Auditors, Grant Thornton needed to establish an understanding of the management processes in place to prevent and detect fraud and to ensure compliance with laws and regulations. They were also required to make enquiries of both management and those charged with governance as to their knowledge of any actual, suspected or alleged fraud. It was a document that was linked to the Financial Strategy. International auditing standards placed certain obligations on auditors to document managements' view on some key areas that affected the financial statements. In addition to the request to management, they also needed to gain an understanding of how those charged with governance maintained oversight of the above processes as set out in letters to management (Executive Board) and the Chair of the Audit Committee as considered alongside separate responses. Councillor Hugo asked for confirmation of the identity of the Executive Board, and the DoCS responded that the Executive Board was made up of the Principle Officers: Jon Charters (Chief Fire Officer); Steve Healey (Deputy Chief Fire Officer); Sam Pink (Assistant Chief Fire Officer); Steven Brown (Director of Corporate Services; Liz Sandiford (Director of People and Development); and Steph Collinson (Assistant Director of Communications and Engagement). **Resolved**: That the Committee noted and endorsed the response submitted by the Executive Board.
6-25/26	**Annual Governance Statement**
	The Director of Corporate Services presented the report. The Authority was required to publish an Annual Governance Statement (AGS) along with the Authority's financial statements, following a self-assessment review of the effectiveness of the internal controls in place. The report and the statements set out the key elements of the Authority's governance framework, how these had been evaluated, the outcome of the assessment of effectiveness and any areas for improvement. The Audit Committee had previously approved a Code of Corporate Governance, in line with guidance produced jointly by CIPFA (Chartered Institute of Public Finance Accountants) and SOLACE (Society of Local Authority Chief Executives). The Code defined corporate governance as the way an authority ensured that it was doing the right things, in the right way, for the right people, in a timely, inclusive, open, honest, and accountable manner. In order to assess the effectiveness of the Authority's current arrangements a self-assessment had been undertaken by the Executive Board who had considered the various sources of assurance that supported the core principles outlined in the report and the outcome of this was considered by Members under appendix A. The assessment also considered recommendations made as part of last year's Annual Governance Statement i) a project to replace the existing Performance Management System would commence; ii) an upgraded Finance system would be implemented in April 2022 and the Service would review and implement

	improvements to the monthly budget monitoring process which made greater use of additional functionality provided; iii) a mechanism to report to Members of the CFA the services response to national recommendations made by the HMICFRS during the year would be identified. The Authority had addressed these areas which include the development of a new performance management system, improvements to financial monitoring processes, and the establishment of an Organisational Assurance Team to oversee internal audits and preparedness. As part of the review, the Service was required to identify and disclose any significant governance issues, of which there had been none, hence the overall conclusion was that the system of internal controls was adequate. County Councillor Buckley asked a question regarding whether there were significant changes to the Annual Governance Statement yearly or if it remained static, as Councils had a constitution which was a single point of contact for all Governance information. The DoCS explained that the Service had a Constitution and Standing Orders, and a Scheme of Delegation akin to Local Authorities which did remain fairly static. However, the Service were required to provide the AGS to confirm its governance arrangements and if there had been any changes. There were not many changes unless government required additional information, there had been a change in structure, or any issues emerged from independent reviews. Changes specific to the AGS would not require the Constitution to be updated. **Resolved**: That the Committee noted and endorsed I. The self-assessment and the Annual Governance Statement based on this and recommended that the Chair of the Authority sign the Statement. II. The updated Local Code of Governance
7-25/26	**Accounting Estimates 2024-25**
	An updated report with an amendment was tabled at the meeting for Councillors. The update was to the figures in the PFI (Private Finance Initiative) Liability section. The Director of Corporate Services presented the report. It was noted that the International Standard on Auditing (ISA) 540: Auditing Accounting Estimates and Related Disclosures was revised in December 2018 by the International Auditing and Assurance Standards Board (IAASB), an independent standard-setting body that served the public interest by setting high-quality international standards for auditing, quality control, and review. The auditing standard was revised because Statement of Accounts were increasingly subject to judgements and estimations performed by management and experts on a range of items within them, as required by current accounting standards. These changes required that auditors should understand and evaluate: “the nature and extent of oversight and governance that the entity has in place over management’s financial reporting process relevant to the accounting estimates.” The Audit Committee needed to understand what significant estimates would be included within the Statement of Accounts which were those that: • Required significant judgement by management to address subjectivity; • Had high estimation uncertainty;

	• Were complex to make; • Had, or ought to have had, a change in method, assumptions or data compared to previous periods; or • Involved significant assumptions. The Statement of Accounts contained estimated figures that were based on assumptions about the future or that were otherwise uncertain. Estimates considered past and current trends and/or other relevant factors. However, because balances could not be determined with certainty, actual results could be materially different from the assumptions and estimates. The Statement of Accounts were prepared in line with the most recent Code of Practice on Local Authority Accounting in the United Kingdom (known as the Code), published by the Chartered Institute of Public Finance and Accountancy (CIPFA). It was noted that the Statement of Accounts were prepared with the underlying significant assumption of Going Concern, which meant that the Authority considered its financial position to be stable for the foreseeable future, as assessed at the most recent budget setting exercise finalised in February 2025. Accounting standards required that management made an annual assessment of Going Concern, although the Code recognised that Local Authorities could not be created or dissolved without statutory prescription, the accounts must therefore be prepared on a Going Concern basis. Management had prepared the assessment in line with requirements. Members considered the significant Accounting Estimates for 2024/25 including the: estimated value, degree of uncertainty and methodology used for the: i) valuation of land and buildings; ii) depreciation of property and equipment; iii) valuation of both Firefighter (FF) and Local Government Pension Scheme (LGPS) liability; iv) valuation of LGPS pension asset; v) fair value measurement – Private Finance Initiative (PFI) schemes; and vi) holiday pay expenditure accrual. It was highlighted that the FF Pension Scheme was unfunded and did not have assets to match the liabilities, however, it had no impact on financial sustainability but to comply with international accounting standards those balances were included. The Actuary's key assumptions were included in the report. It was noted that each year Executive Board was asked to consider whether there were any transactions, events, or conditions (or changes in these) that might trigger the recognition of an additional significant accounting estimate, or the potential recognition, known as a contingent liability. Based on the returns received from Executive Board, the contingent liabilities note had been updated to reflect the current position, but there were no further significant events or transactions identified by this process. **Resolved**: That the report be noted and the accounting estimates as reported be endorsed.
8-25/26	**Financial Statements Updates 2024-25**
	A copy of the report was tabled for Members at the meeting which replaced the

verbal update.

The Director of Corporate Services provided the committee with an update on the preparation of the Authority's 2024/25 unaudited financial statements and included the draft core financial statements for information; the Comprehensive Income and Expenditure Account, Movement in Reserves Statement and Balance Sheet.

The Director of Corporate Services explained that for the financial year 2024/25, the draft accounts should have been published by the statutory deadline; 30 June 2025, and the audited accounts should have been made available by 30 September 2025. Unfortunately, this timeline would not be met due to reasons outside the organisations control, but the draft accounts would be published by 18 July 2025 following receipt of the North West Fire Control statements earlier in the month.

There was no requirement to present the unaudited accounts to the Committee before the external audit process commenced, however, to ensure the Committee was kept up to date with the process towards completion of the audited accounts, the draft core financial statements were included in Appendix 1.

The Accounts and Audit (England) Regulations 2015 applied to the preparation, approval and audit of the Statement of Accounts and other financial statements. The regulations were based on International Financial Reporting Standards (IFRS) which attempted to standardise accounts in a consistent format across both the public and private sectors with the aim of achieving greater transparency. The table in the report summarised the adjustments required to the revenue outturn to reach the Total Comprehensive Income and Expenditure and reported in the financial statements.

The draft Comprehensive Income and Expenditure Account, Movement in Reserves Statement and Balance Sheet were set out in Appendix 1. Subject to changes as part of the Quality Assurance Processes, they would form part of the accounts for audit.

In response to a question from County Councillor Buckley in relation to the collection of uncollected council tax and how that affected the Fire Service, the DoCS explained that the financial statements reflected the reality of that and budgeting to manage throughout the year. Each district council provided an estimate of the level of council tax arrears expected over the coming year which was built into the council tax base. However, when the council tax base was set, district councils had a statutory responsibility to pay the amounts that had been agreed to be met. Uncollected council tax had a long-term effect on the amounts received by the Fire Service which, in turn, impacted on resources.

County Councillor Buckley queried whether the Fire Service took any action to help Councils with council tax collection. The DoCS advised that the Service was motivated in the same way as district councils although they had no legal responsibility to collect council tax and the responsibility was that of the councils. The Service had regular meetings with the Section 151 Officer where the collection of council tax was discussed, and the County Council had carried out a lot of work to maximise the amount of council tax collected. Regardless of the external factors

	which influenced the collection of council tax, there were no concerns from the Service about any individual Council's performance in that area. In response to a question from the Chair in relation to penalties for missing the statutory deadline for the draft accounts, the Director of Corporate Services confirmed there were no penalties, but the Service had to publish a notice on the final date it was due with an indication of the completion date. The Chair asked whether training for Audit should be mandatory, especially with so many new Members who had not been Councillors previously and had no prior training. The DoCS stated that mandatory training would support assurance for the Service with regards to scrutiny, however, he understood how demanding Councillors roles could be and appreciated any feedback in relation to training. Laura Rix commented that it was standard when setting up new committees for Members to receive training, although currently, it was the Members and not the Committee which was new, but she felt training would represent best practice. County Councillor Buckley expressed concern with making training mandatory as that would limit the number of Councillors who could sit on the Committee as potential substitutes as they would also require training. The Chair requested that any future invites for training should stress the importance of being fully trained. **Resolved:** That the committee noted the update with progress in preparing the unaudited Financial Statements; and noted the Authority's draft core financial statements that would form part of the 2024/25 unaudited Financial Statements.
9-25/26	**External Audit Plan 2024-25**
	Curtis Wallace, Public Sector Audit Manager presented the Audit Plan 2024/25. It was noted that the external auditors were required to produce an annual audit plan, setting out the areas intended for review during the year. Members considered the Audit Plan which included key matters that impacted on the audit, details of significant risks identified and the key aspects of proposed response to the risk, other matters, progress against prior year recommendations, Grant Thornton's approach to materiality, IT audit strategy, value for money arrangements, audit logistics and team, audit fees, independence and non-audit services, and communication of audit matters with those charged with governance. The proposed audit fee was £103.053k (last year's fee was £97.6k). The report identified significant risk areas were i) Management of override of controls, ii) The revenue cycle includes fraudulent transactions, iii) The expenditure cycle includes fraudulent transactions, iv) Valuation of land and buildings, vi) valuation of the pension fund net liability, and vii) IFRS 16. It was noted that, as of 1st April 2024, IFRS 16 leases was mandatory for all Local Government bodies. Curtis Wallace confirmed that the audit was ongoing, and fieldwork would be completed in September/October with the Findings report being taken to the November Audit Committee Meeting in time for the February deadline.

	The Chair asked if there were any indications that fees would increase. Curtis Wallace advised that the fees were set and there was no mention of those being increased. The only reason for an increase in fees would be if an area of work were needed which was above their normal procedures. **Resolved:** That the Audit Committee agreed the external audit plan for 2024/25.
10-25/26	**Internal Charter and Mandate**
	The report was presented by Laura Rix, Senior Auditor. The Internal Charter established the framework within which Lancashire County Council's Internal Audit Service operated to best serve the Combined Fire Authority and to meet its professional obligations under applicable professional standards. It defined the purpose, authority, and responsibility of internal audit activity, established the Internal Audit Service's position in relation to the Combined Fire Authority; authorized access to records, personnel and physical properties relevant to the performance of engagements; and defined the scope of internal audit activities. Following a review by the Head of Service – Internal Audit (Head of Internal Audit), it had been updated and presented to the Audit Committee for approval. **Resolved:-** That the Committee approved the Audit Charter and Mandate.
11-25/26	**Internal Audit Monitoring Report**
	The Internal Auditors produced a summary of progress against the annual plan for each Audit Committee meeting, setting out progress to date and any significant findings. The report for the period up to 06 June 2025 was presented by Laura Rix, Senior Auditor. The meeting was informed that there was one piece of work on Risk Management which was in the testing phase and update would be provided the next meeting of the Audit Committee. Work had not yet begun on business continuity, however, there was sufficient time within the year for that to be completed. To date, 2 days had been spent this financial year on completion of the 2025/26 plan. The table in the report provided a summary of the assignments that comprised the 2025/26 audit plan. In response to a query from the Chair as to whether it was felt that there were sufficient days left to complete the outstanding work, Laura Rix stated that she was satisfied that assurance could be given within the remaining time. **Resolved**: That the Committee noted and endorsed the report.
12-25/26	**Risk Management**
	The Director of Corporate Services presented the report to Members. In November 2024, the Audit Committee supported the updated Lancashire Fire and Rescue Service (LFRS) risk management policy, procedure, and the associated organisational risk register. This aligned with ISO 31000:2018

	standards, was in line with the National Fire Chiefs Council (NFCC) template and represented good practice in the sector. Effective risk management practices were integrated into quarterly Corporate Performance Board (CPB) meetings agendas, provided strategic oversight, ensured legislative compliance, optimised resource allocation, and facilitated risk reporting to the Combined Fire Authority. The Audit Committee was a cornerstone of the Authority's governance framework, tasked with providing independent assurance to governance stakeholders regarding the adequacy of LFRS's risk management framework, annual governance processes, and internal control environment. Its primary function included evaluating the effectiveness of the Authority's risk management arrangements. The Civil Contingencies Act (CCA 2004) set out the legal framework for contingency arrangements to assess, plan and advise against LFRS organisational risks, be it departmental or corporate, however, there was no prescriptive way within the framework of doing that. Therefore, the Service had the freedom to manage risk using a method that ensured a clear governance structure that best met the needs of the business. This moral and statutory duty not only required LFRS to take all reasonable actions to safeguard its employees, assets, and the public, but also ensured that it was not financially or operationally disrupted. It could meet this duty by ensuring that risk management played an integral part in the governance of the Service at a strategic, tactical, and operational level. The risk management policy and procedure at LFRS ensured compliance with legislative requirements and NFCC good practice. The policy and procedure were aligned with ISO 31000:2018, to ensure an accurate description and appropriate monitoring and management of LFRS risks. Additionally, a tiered approach to risk was in place which allowed for escalation and de-escalation as needed. Effective risk management practices aligned with ISO 31000:2018 yielded numerous benefits for LFRS that included proactive risk mitigation, enhanced decision-making, clear accountability, and improved financial control. Risk Management was integrated into quarterly CPB meetings, as a standing agenda item LFRS aimed to provide strategic oversight of the risk management process. Overall, the measures enabled LFRS to fulfil its legislative duties and optimise resource allocation whilst providing a structured mechanism for reporting on risk to the Audit Committee. The Corporate Risk Register was reviewed quarterly, and updates provided by all pertinent risk managers and owners. Members noted that the top risks identified in the risk register were: - Loss of Funding. - Retention and Recruitment of On-Call Staff. In response to a question from County Councillor Buckley in relation to adding the risk relating to potential local government reorganisation, the DoCS explained that changes in government structures were constant but would not necessarily impact the risk profile of the service but could impact on governance. He would take

	forward the suggestion. In response to a question from the Chair in relation to the reduction of risk surrounding management of personal data, the DoCS advised that the Service had recruited to a vacant post which had resulted in reducing the risk. **Resolved: -** That the Committee: - i) Endorsed LFRS's risk management arrangements: and ii) Noted the up-to-date Corporate Risk Matrix and Register.
13-25/26	**Contract Standing Orders and Procurement Update**
	The Procurement Act 2023 was designed to regulate and standardise the procurement processes across public bodies. It aimed to ensure transparency, fairness, and efficiency in acquiring goods, services, and works. The Procurement Act 2023 came into effect on 24 February 2025 and included significant changes to the procedures that governed UK procurement. Those changes were intended to create a simpler, more flexible, commercial system that better met the needs while remaining compliant with international obligations. Leaving the EU provided the UK with the responsibility and opportunity to overhaul the public procurement regulations. The four existing sets of public regulations (The Public Contracts Regulations 2015, the Utilities Contracts Regulations 2016, the Concession Contracts Regulations and the Defence and Security Public Contracts Regulations 2011) would be replaced by one set of regulations, namely the Procurement Act, which came into force on 24 February 2025. Procurements that commenced on or following 24 February 2025 would be regulated by the Procurement Act 2023 and the new rules. Procurement activity since 24 February to date had not been impacted by the new requirements as new procurements had been via frameworks which were compliant, but adoption of the Contract Standing Orders (CSO) would ensure all procurement routes met the requirements in the Act. The key changes under the Procurement Act were set out below: a. Enhanced contract transparency - This required all procurement contracts to be made publicly available to ensure openness and accountability. It mandated clear documentation of procurement decisions, rationale, and outcomes. Authorities must begin implementing these transparency measures by March 2025. b. Greater pre-market engagement - Encouraged dialogue between procuring entities and potential suppliers before formal procurement processes begun. It was aimed at understanding market capabilities and fostering innovation. c. Streamlined procurement processes - Simplified the steps and requirements involved in procurement to reduce

administrative burdens and speed up project delivery. The new streamlined procedures to be adopted by March 2025.

d. Digitally led procurement
   - Promoted the use of digital platforms and tools to manage procurement activities efficiently. It included online submission of bids, electronic documentation, and digital contract management. LFRS had a new e-tendering system that linked to the Central Digital Platform and ensured we were complying with the electronic tendering requirements as well as allowing us to publish all required tender notices required by law.

e. Supplier and buyer accountability
   - Established mechanisms to hold both suppliers and buyers accountable for their actions during the procurement process. This included performance monitoring and compliance audits. The accountability framework was effective from March 2025.

f. Emphasis on public benefit and non-commercial factors
   - Focused on achieving broader social, environmental, and economic benefits through procurement. It encouraged considering factors like sustainability, social value, and ethical practices in decision-making. Local authorities should integrate these considerations into their procurements by March 2025.

g. New below-threshold procedure
   - Introduced a simplified process for procurements that fall below certain financial thresholds, making it easier and faster to engage smaller contracts. This new procedure came into effect in March 2025.

h. Central debarment list
   - Implemented a centralised list of suppliers who were banned from participating in public procurements due to past misconduct or poor performance. Local authorities needed to check this list as part of their due diligence from March 2025.

i. Revised evaluation criteria
   - Updated the criteria used to evaluate bids to ensure they aligned with modern procurement goals such as innovation, sustainability, and value for money. These revised criteria were mandatory for all procurements starting from March 2025.

Lancashire Fire and Rescue Service (LFRS) had made progress against all the changes and adoption of the new CSOs would enable further compliance. Since the implementation of the Act, new procurements had been undertaken via frameworks that met the requirements of the Act. To ensure alternative procurement routes could be undertaken, such as open and negotiated tenders, the CSOs were required to be updated.

A review of the CSOs against the Procurement Act requirements identified several areas that needed updates to meet best practices. The CSOs were revised accordingly, with key changes summarised below:

Threshold Changes

i. The new thresholds must also account for VAT to ensure compliance with the Transparency requirements in the Act; these have been updated and rounded accordingly.

Procurement Routes

ii. The Act introduced several new procurement routes that included competitive tendering, negotiated procedures, and dynamic purchasing systems. These routes were designed to improve transparency, efficiency, and value for money in public procurement. The Act also included evaluation criteria set by the Cabinet Office. The CSOs had been updated to align with the Act's procurement routes and included amended evaluation criteria from the Cabinet Office, the evaluation criteria summary was set out below:

- Value for Money: Ensuring the best possible outcome relative to expenditure.
- Social Value: Considering the impact on local communities and the environment.
- Supplier Capability: Assessing the ability of suppliers to deliver goods or services effectively.
- Innovation: Encouraging creative solutions and technological advancements.

Roles, Responsibilities

iii. Clarity regarding the roles, responsibilities and sign off procedures were included in the amended CSOs and outlined who was responsible for the contract management in relation to each contract once the contract had been awarded.

Other Changes

iv. Reference of old systems and processes had been removed and changes to the layout to ease the readability of the CSOs had been made where appropriate.

The Contract Procedure Rules would be reviewed annually or in line with any necessary legislation changes and would be presented to the CFA's Corporate Governance Committee for approval.

The Chair asked for assurance that the Contract Standing Orders was as robust as possible. The Head of Finance and Procurement provided assurances that all procurement standards had been met, and the Service had worked with other Fire and Rescue Services to ensure robustness. Laura Rix added that Procurement was included in the audit plan and would be assessed later in the year.

Resolved:- That the Committee: -

i) Noted progress with implementing the requirements under the new Procurement Act 2023;

ii) Approved amendments to the Contract Standing Orders as set out in the report and the revised CSOs in Appendix A.

14-25/26	**Date of Next Meeting**

	The next meeting of the Committee would be held on **25 September 2025** at 10:00 hours in the Main Conference Room at Lancashire Fire and Rescue Service Headquarters, Fulwood. Further meeting dates were noted for 27 November 2025 and agreed for 26 March 2026. County Councillor Buckley asked for clarification on the start time of the meetings, the DoCS confirmed that the meetings ordinarily commence at 10am, the current meeting had been an exception. Councillor Hugo asked if there would be an option to dial into the meeting virtually. The Member Services Manager explained that hybrid meetings were only utilised for working groups, not committee meetings. The DoCS added that this was due to the need for statutory decisions to be made. County Councillor Buckley asked if any documents could be printed landscape in the agenda pack. The Member Services Manager explained that the agenda packs were system generated but this could be checked and implemented if possible. The Chair noted that today would be Laura Rix's last Audit Committee Meeting and thanked her for her work over the past few years.

M Nolan
Clerk to CFA

LFRS HQ
Fulwood