

Lancashire Combined Fire Authority

Audit Committee

Meeting to be held on 11 December 2025

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 put in place proper arrangements to secure economy, efficiency, and effectiveness in its use of resources. The external auditors report on this requirement is 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

This report brings together a summary of all the work undertaken by the external auditors. The core element of the report is the commentary on the Value For Money (VFM) arrangements. The summary on page 6 of the report shows an improvement from the previous year with just two improvement recommendations made under the Governance criteria, the recommendations and management response are set out in the Appendix to the report.

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

Appendix 1: Auditor's Annual Report Year ending 31 March 2025