

Lancashire Combined Fire Authority

Audit Committee

Meeting to be held on 11 December 2025

External Audit – Audit Findings Report

(Appendix 1 refers)

Contact for further information – Steven Brown - Director of Corporate Services
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Executive Summary

The external auditor is required to produce an Audit Findings Report summarising the conclusions from their work undertaken as part of the year-end audit of accounts. The external auditor has completed the majority of work required under the Code but cannot formally conclude the audit and issue the audit certificate until confirmation from the National Audit Office the audit of the Whole of Government Accounts is complete for the year ended 31 March 2025 has been received. The auditors have stated that they are satisfied that this work does not have a material effect on the financial statements for the year ended 31 March 2025.

The Value for Money (VFM) work has been completed, and the detailed commentary is set out in the separate Auditors Annual Report also on this agenda.

Recommendation(s)

The Committee is asked to note and endorse the updated Audit Findings Report.

Information

Under the statutory Code of Audit Practice for Local Government bodies our external auditors Grant Thornton are required to issue a report to those charged with governance summarising the conclusions from their audit work. This draft report, known as the Audit Findings Report, is attached as Appendix 1, and will be presented by the Audit Manager.

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

The audit fee is set out in Appendix E of the Audit Findings Report.

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: Audit Findings (ISA 260) Report for Lancashire Combined Fire Authority