

Lancashire Combined Fire Authority

Audit Committee

Meeting to be held on 11 December 2025

External Audit – Letter of Representation

(Appendix 1 refers)

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

Executive Summary

As part of the year-end process, the Authority is required to sign a letter of representation on completion of the audit. This letter confirms that the Authority has disclosed all relevant information in its accounts for the year in question and that all issues which should have been brought to the attention of the auditors have been.

Recommendation(s)

The Committee is asked to approve and delegate the Chair of the Audit Committee to sign the letter of representation when the financial statement can be signed subject to any material matters to be raised.

Information

The letter of representation is attached as Appendix 1, and this requires signing by the Treasurer and Chair of the Audit Committee to confirm that there are no issues that should have been brought to the attention of the auditors, but which have not been.

The Treasurer has confirmed that he will sign the letter at the meeting, as there are no further issues which he feels require disclosure.

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: Letter of Representation