



**Lancashire  
Constabulary**  
police and communities together

**REPORT TO: JOINT AUDIT AND ETHICS COMMITTEE**

**DATE: 10 December 2018**

**REPORT AUTHOR: Gareth Winstanley, Manager, Grant Thornton LLP**

**SUBJECT: External Audit – Update report**

**Appendix A refers**

## **1. Issue for Consideration**

1.1. The External Auditor's update on current audit issues.

## **2. Recommendation**

2.1. The Committee is asked to note the report.

## **3. List of attachments / appendices**

- Appendix A: update report

## **4. Background Papers**

- None

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