



**To: All Members of the Audit Committee**

**R. Groves  
Monitoring Officer**

Tel: 0151 296 4000  
Extn: 4124 Ally Kirby

Our ref AK/RG

Date: 18<sup>th</sup> February 2026

Dear All,

You are invited to attend a meeting of the **AUDIT COMMITTEE** to be held at **10:30am** on **THURSDAY, 26TH FEBRUARY 2026** in the Liverpool Suite at Merseyside Fire and Rescue Service Headquarters, Bridle Road, Bootle.

The meeting will be available to watch via YouTube on the following link:

<https://youtube.com/live/xUBOVXcT3mA?feature=share>

Yours faithfully,

*PP – A Kirby*

Monitoring Officer

Encl.

**MERSEYSIDE FIRE AND RESCUE AUTHORITY**

**AUDIT COMMITTEE**

**26 FEBRUARY 2026**

**AGENDA**

**Members**

Councillor Jeanie Bell (Chair)  
Councillor Sam Gorst  
Councillor Andrew Makinson  
Councillor Grahame McManus  
Councillor Lynn O'Keeffe  
Councillor Chris Page  
Co-opted Member, Anthony Boyle

1. **Apologies**  
To consider any apologies for absence.
2. **Declarations of Interest**  
To consider declarations of interest in relation to any item on the agenda.
3. **Minutes of the Previous Meeting** (Pages 3 - 6)  
To consider the minutes of the previous meeting held on 2<sup>nd</sup> October 2025.
4. **2024/25 Audit Completion Report** (Pages 7 - 64)  
To consider the 2024/25 Audit Completion Report (DFP/15/2526).
5. **Statement of Accounts 2024/25 Approval of Audited Statements**  
(Pages 65 - 198)  
To consider the report relating to the Statement of Accounts 2024/25 Approval of Audited Statements (DFP/14/2526).
6. **Internal Audit Progress Report April to January 2026** (Pages 199 - 214)  
To consider the Internal Audit Progress Report April to January 2026 (DFP/13/2526).