



To: All Members of the Audit Committee

R. Groves
Monitoring Officer

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Our ref MG/RG

Date: 22nd June 2026

Dear All,

You are invited to attend a meeting of the **AUDIT COMMITTEE** of the **MERSEYSIDE FIRE AND RESCUE AUTHORITY** to be held at 13:00pm on **TUESDAY, 30TH JUNE, 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/Lo5X9rGX510?feature=share>

PP – M Griffiths

Monitoring Officer

Encl.

MERSEYSIDE FIRE AND RESCUE AUTHORITY

AUDIT COMMITTEE

30 JUNE 2026

AGENDA

Members

Councillor Lynn O'Keeffe (Chair)
Councillor Dave Hanratty
Councillor Chris Page
Councillor Jerry Williams
Councillor Andrew Makinson
Councillor Nigel Brown
Co-opted Member, Mr Anthony Boyle

1. **Apologies for Absence**
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 Last Meeting** (Pages 5 - 10)
To consider the minutes of the last meeting held on the 26th February 2026.
4. **Forvis Mazars Audit Strategy Memorandum 2025-26** (Pages 11 - 38)
To consider the Forvis Mazars Audit Strategy Memorandum 2025-26 report (DFP/01/2627).
5. **Treasury Management 2025-26 Annual Report** (Pages 39 - 50)
To consider the Treasury Management 2025-26 Annual Report (DFP/02/2627).
6. **2025/26 Internal Audit Plan** (Pages 51 - 72)
To consider the 2025/26 Internal Audit Plan report (DFP/03/2627).
7. **2025/26 Annual Year End Internal Audit Report and Opinion** (Pages 73 - 88)
To consider the 2025/26 Annual Year End Internal Audit Report and Opinion (DFP/04/2627).

8. **Changes to Accounting Policies 2025/26** (Pages 89 - 92)
To consider the Changes to Accounting Policies 2025/26 report (DFP/05/2627).

9. **Annual Governance Statement 2025/2026** (Pages 93 - 114)
To consider the Annual Governance Statement 2025/26 report (MO/12/2627).