



The Chief Finance Officer  
Cumbria Commissioner Fire and Rescue Authority  
Carleton Hall  
Penrith

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Grant Thornton UK LLP  
Landmark  
St Peter's Square  
1 Oxford Street  
Manchester  
M1 4PB

7 August 2025

Dear Steve

## Cumbria Commissioner Fire and Rescue Authority: Closure of the audit for 2023/24

Further to our letter dated 27 February 2025 we are pleased to be able to advise you that the NAO has now concluded their work in respect of WGA for the year ended 31 March 2024 and confirmed that audit certificates that are open in relation to this can be issued.

I have attached the Audit Certificate in respect of 2023-24. Please publish this certificate on your website alongside the audited statement of accounts (which incorporates our auditor's report thereon). Please ensure that you do not reproduce the signature of the auditor in any electronic format for any other purpose.

Please note that Regulation 16(1) of The Accounts and Audit Regulations 2015 requires the Authority to publish (which must include publication on its website) a statement:

- that the audit has been concluded
- that the statement of accounts has been published
- of the rights of inspection conferred in local government electors by section 25 of the Act and the address at which, and the hours during which, those rights may be exercised.

This statement can now be published.

Please feel free to contact me if you would like clarification on any point.

Yours sincerely

*Michael Green*

Michael Green, Key Audit Partner  
For Grant Thornton UK LLP

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