

Lancashire Combined Fire Authority

Audit, Risk and Governance Committee

Thursday, 1 October 2026, at 10.00 am in the Main Conference Room,
Service Headquarters, Fulwood.

Minutes

Present:	
Councillors	
J Ash	
M Clifford (Chair)	
A Joynes	
B Langford	

Officers
S Brown, Director of Corporate Services (LFRS) D Howell, Monitoring Officer (LFRS) A Latham, Financial Accountant (LFRS) S Hunter, Member Services Manager (LFRS) J Kelly, Member Services Officer (LFRS)
In attendance
A Bowman, Audit Independent Person

18-26/27	Apologies for Absence
	Not in attendance: CC U Arif (Vice Chair) - apologies CC A Blake - apologies CC P Buckley - apologies
19-26/27	Disclosure of Pecuniary and Non-Pecuniary Interests
	None received.
20-26/27	Minutes of the previous meeting (June)
	The minutes were moved by County Councillor J Ash and seconded by Councillor B Langford. Resolved: - That the Minutes of the last meeting held on Tuesday 30 June 2026

	be confirmed as a correct record and signed by the Chair.
21-26/27	Minutes of the Previous Meeting (August)
	An error was noted in terms of the role title of Councillor B Langford (this had been wrongly recorded as being County Councillor B Langford in the minutes). This had been amended. The minutes were moved by County Councillor J Ash and seconded by Councillor B Langford. Resolved: - That the Minutes of the last meeting held on Tuesday 18 August 2026 be confirmed as a correct record and signed by the Chair.
22-26/27	Amendments to Constitution
	The report was presented by the Monitoring Officer who referred to the review which had taken place of the Constitution which was approved by the CFA at the September meeting. It was always anticipated that some changes might be required once the new Constitution was in use, hence the need for a discussion regarding some anomalies which had been identified with regards to voting procedures. The MO thanked Councillor B Langford for raising, via email prior to the meeting, some questions and comments regarding various inconsistencies which the MO would respond to as part of this meeting. It was noted that the Terms of Reference for this Committee were amended in the new Constitution to the effect that any major changes required would be submitted to the Full Authority but this Committee would have the power to discuss and make minor changes. The MO would also have the power to make other even more minor amendments such as correcting typing errors. The MO then asked whether this Committee would like to have the power to make some decisions regarding minor amends and to make recommendations to the Full Authority for anything it considered a more significant change; this would require a change to the Committee's Terms of Reference (ToR) if so. County Councillor J Ash stated that they were keen to avoid creating unnecessary additional layers of bureaucracy and therefore considered it sensible for minor decisions to be discussed and approved by this Committee. Councillor B Langford noted that the appropriateness of this approach would depend on the nature and significance of the proposed change. Members indicated that they were in support of the suggestion for this Committee to make decisions on minor changes and for the Audit, Risk and Governance Committee TOR to be updated to this effect. The MO went on to indicate that he would prepare a paper for submission to the Full Authority to address some of the other Constitution queries that were raised by Councillor B Langford. Voting for Chair and Vice-Chair At the extraordinary meeting of the Audit Committee on 18 August 2026, the

Committee had considered the proposed new constitution for the Fire Authority.

One of the matters discussed was in relation to voting procedures and in particular anonymous votes versus named (recorded) votes. The Monitoring Officer was tasked with ascertaining what the correct course of action should be if both an anonymous and a named vote were requested for the same matter. Research showed that accepted practice would be for the named vote to take precedence in these circumstances (as set out in the standard textbook - Knowles on Local Authority Meetings and is also what happens at Lancashire County Council). This was now reflected in paragraph 41 of Standing Order 7:- If both a recorded (named) vote and an anonymous vote are proposed and voted in favour for the same item, then it is the recorded (named) vote that will take precedence. Paragraphs 44 and 45 set out the procedure for having a named vote.

There was then discussion about the voting mechanism for the Chair and Vice-Chair of the Authority at the AGM. It was decided that this should be done anonymously by default (instead of the usual default of a show of hands). This instruction was reflected in Standing Order 5 at paragraph 4:- The Monitoring Officer will invite nominations for the Chair of the Authority, and if required for the Vice-Chair. Once moved and seconded a vote is taken, which will be an anonymous vote, and the new Chair (or Vice-Chair) will take up their role.

And also in Standing Order 7 at paragraphs 40:- The details of the exact procedural steps relating to any manner of voting shall be explained by the Monitoring Officer. The Authority shall normally vote upon matters by a show of hands except where the vote is for the appointment of the Chair or Vice-Chair of the Authority (which will be an anonymous vote) or in accordance with paragraphs 44 to 47 below.

And paragraph 46:- An anonymous ballot may be held if it is proposed and five of the members vote in favour. Standing Order 5 also provides that an anonymous ballot must be held for the election of the Chair and Vice-Chair of the Authority.

Whilst reviewing the new constitution in order to write internal guidance on the voting procedure, it became apparent that it was not entirely clear that the rule set out in paragraph 41 of Standing Order 7 – the named vote taking precedence over the anonymous vote would also apply to the vote for the Chair and Vice-Chair of the Authority. In other words, whilst the starting point for the Chair and Vice-Chair was an anonymous vote, if a recorded vote was proposed and voted for by 5 members, in accordance with paragraphs 44 and 45 of Standing Order 7, this would override the rule about it being anonymous. It was understood that this was the intention of the Audit Committee but the standing orders as drafted could be mis-interpreted.

It was therefore proposed that the standing order was amended to make this rule clearer as follows:-

Standing order 5 paragraph 4: The Monitoring Officer will invite nominations for the Chair of the Authority, and if required for the Vice-Chair. Once moved and seconded a vote is taken, and the new Chair (or Vice-Chair) will take up their role. This vote will by default be anonymous unless a recorded vote is instead proposed

and five of the members vote in favour of a recorded vote.

And also standing order 7 paragraph 46: An anonymous ballot may be held if it is proposed and five of the members vote in favour.

Members agreed for the MO to make this technical change to the constitution.

Abstentions

Paragraph 42 of standing order 7 was currently: The Chair and Monitoring Officer shall ascertain the number voting for or against any question and their declaration as to the result shall be conclusive.

However, whilst writing internal guidance, it was highlighted that the constitution did not make it clear how abstentions from voting would be treated. Guidance made it clear that even if a member abstained from voting, they were still “present” at the meeting for quoracy purposes. However, if they were included when counting the total number of voters for and against an issue, then in practical terms this would amount to a “no” vote which was unlikely to be the intention of the person abstaining. Alternatively, if any abstentions were excluded from the count, then that was likely to reflect a more accurate representation of the intentions of the members.

As examples to demonstrate this, if out of 25 members present at a meeting, 5 abstained, 11 voted for and 9 voted against, there would be a difference in outcome depending on what rule was adopted. If the rules were that all 25 members were present and entitled votes (including those that abstained) were counted, then as only 11 had voted for the issue, this was not a majority of 25 and the resolution would not be passed. If the rules were that any abstaining members were discounted however, then the 5 abstaining would be removed from the equation and the majority of those actually voting would be 20. As 11 voted in favour, which would be a majority of 20, then the resolution would be passed.

A review of how other local authorities and Fire Authorities deal with this showed that there was no consensus. Some appeared to count abstaining members in the overall count of votes cast, whereas others did not. It was recommended that the constitution was amended to make it clear that if a member abstained, then they would be entirely discounted from the votes cast.

The suggested amendment to paragraph 42 was: The Chair and Monitoring Officer shall ascertain the number voting for or against any question and their declaration as to the result shall be conclusive. All matters shall be decided by a simple majority of members present and actually voting for or against the matter. For clarity, members who abstain from a vote will still count as present for quoracy of the meeting, but will not form part of the count in determining the simple majority.”

The MO proposed to take this recommendation to the CFA for adoption.

There was a question from County Councillor J Ash regarding whether abstentions from voting affected meeting quoracy. The MO responded that this was not the case.

The MO then referred to a number of discrepancies which had been highlighted in the standing order section of the Constitution.

It was noted that a correction was needed to reflect changes in government set thresholds for contract standing orders. The DoCS indicated that clarification was needed on which thresholds needed to be reported on in order that this could feed into relevant Committee Terms of Reference. In relation to waivers for contract standing orders over the value of £100,000, it was suggested by the MO that this should be signed off by the Chair of the Authority for the sake of expediency rather than the Full Authority. If Members were in agreement, the MO would put forward this recommendation to the Full Authority.

The MO then referred to the introduction of a new procedure for disciplining Statutory Officers (the Chief Fire Officer, DoCS and MO) – this might entail the setting up of another committee which would require terms of reference.

There was a discrepancy discussed in relation to committee meetings – this was regarding who would give the consent for a non-member of a committee to attend the committee meeting. The MO felt that this decision would be best discussed with the Chair for the sake of expediency and the MO would make a recommendation to this effect.

Councillor B Langford had also made a point about where the approval of the Community Risk Management Plan (CRMP) sat which the MO would discuss with Councillor Langford outside of this meeting.

The MO then referred to the addition of a new report to the Audit, Risk and Governance Committee regarding expenditure outside of budget of up to £200,000 which the CFO was authorised to make under the Scheme of Delegation. The Committee would be asked to note the report and the MO will make an amendment to the effect to the ToR.

In relation to Councillor B Langford's query regarding approval of any significant and permanent changes to Service delivery, the MO drew Members' attention to the Scheme of Delegation. This left high level strategic decisions with the Authority and operational matters with the CFO. The rationale for drafting the wording this way was to give sufficient transparency for decision making whilst providing sufficient flexibility to the CFO. For the time being, it was agreed to leave the wording as it was.

The Chair invited further comments and questions.

The external auditor, representing Grant Thornton, L Luddington shared advice that Audit Committees should not have any roles in scrutiny or decision making on matters such as changes to the Constitution and that they would send the MO a copy of the guidance for reference. The Chair proposed that this item was therefore deferred until after the guidance had been seen. This was seconded by County Councillor J Ash.

Resolved: - That the Committee deferred the item until guidance had been shared regarding the role of the Audit, Risk and Governance Committee in any decision

	making process.
23-26/27	Internal Audit Monitoring Report
	The report which was presented by the Audit Manager, S Oldendorp, set out progress against the Internal Audit Plan for 2026-27 for the period ended 16 September 2026. It confirmed that seven and a half audit days had been completed to date, with planning work underway on the governance review, initial planning for the accounts payable, accounts receivables and general ledger audits, and ongoing management activity. No assurance opinions had been issued at this stage. The report also noted the proposed timing of planned audit work. The Protection review was scheduled to commence in quarter three to reflect the transfer to a new system, and the Complaints Management Process review was scheduled for quarter four to allow the new policy and processes introduced in April 2026 to become fully embedded. County Councillor J Ash asked if there was confidence that the plan would be completed to time. Internal auditors expressed confidence that the main pieces of work should be completed to time and a full report would be available in quarter 1. Resolved: - That the Committee noted the report.
24-26/27	External Audit Progress Report and Sector Updates
	Grant Thornton's External Audit Progress and Sector Update Report was presented and provided the Audit, Risk and Governance Committee with an update on the 2025-26 external audit. The audit was progressing well and to schedule, with risk assessment and systems documentation completed and financial statements fieldwork well underway with weekly meetings in place with management. The draft accounts and supporting working papers were received on time and were of good quality, with effective engagement from officers. Value for Money work was also progressing, with a focus on financial sustainability, the medium-term financial strategy, budget monitoring and follow-up of two improvement recommendations from 2024-25. The Audit Findings Report, Auditor's Report and Annual Auditor's Report were expected in November 2026. The report also highlighted developments across the local government sector including governance expectations, proposed revisions to Best Value statutory guidance and local government reorganisation. No significant audit issues or formal recommendations had been identified at this stage, and no decisions were required from the Committee. Members were asked to note the progress made, maintain oversight of the remaining audit work and reporting timetable, and consider the potential implications of the wider sector developments outlined in the report.

	In relation to a query from Councillor B Langford regarding the June 2026 Audit Committee minutes in which the 2025-26 external audit engagement fee had been recorded as £105,900, a discrepancy was noted and the correct figure was confirmed as £105,938. Resolved: - That the Committee noted the external auditor's progress report and sector updates.
25-26/27	Risk Management The Director of Corporate Services (DoCS) presented the report. Lancashire Fire and Rescue Service (LFRS) continued to strengthen its approach to organisational risk management, aligning policy and practice with ISO 31000:2018, National Fire Chiefs Council (NFCC) guidance, and HM Treasury's Orange Book: Management of Risk – Principles and Concepts. Risk management remained embedded within the Service's governance framework, supporting ongoing scrutiny, informed decision-making and proportionate allocation of resources to risk treatment. As reported in June, the Service had also continued to develop its risk management framework through closer alignment with HM Treasury's Orange Book. This included enhancements to the Corporate Risk Register to improve visibility of risk treatment requirements, resource implications and associated financial considerations, enabling the financial and value-for-money consequences of risk treatment to be considered alongside operational risk exposure. Risk management remained a core component of organisational resilience, enabling Lancashire Fire and Rescue Service (LFRS) to anticipate, understand and respond effectively to uncertainty that might impact operational delivery, strategic objectives, financial sustainability or organisational reputation. The Service continued to operate a tiered approach to risk identification, assessment and escalation, with departmental risk registers informing discussion at Directorate level before escalation to the Corporate Risk Register where risks exceeded local tolerance thresholds or presented wider organisational implications. There was no significant change to the Service's highest-rated risks. Retention and recruitment of on-call staff (11f) and replacement of the existing mobilising system (11g) continued to represent the most significant areas of organisational exposure. These risks remain influenced by long-term external factors and sector-wide pressures rather than deterioration in internal controls or mitigation activity. A change (decreased risk) had been identified since the previous report to the Committee. This was for Industrial Action. It was noted that the likelihood score for the Industrial Action risk had been reduced following acceptance of the 2026 grey book pay settlement, which included a 3.8% pay award which was effective from 1 July 2026. The potential impact on LFRS was now assessed as significantly lower. The impact score remained unchanged.

	The Service continued to monitor a range of emerging issues that might influence future risk exposure, including geopolitical instability, economic pressures, workforce challenges, national infrastructure programmes and wider public sector reform. Any material changes would be assessed and incorporated into the Corporate Risk Register through established governance arrangements. Overall, the risk landscape remained stable, with established governance and mitigation arrangements in place. Several key risks remained subject to external factors, sector-wide pressures and national programme dependencies, and would continue to require active monitoring and oversight. The Chair invited questions from Members. Councillor B Langford, asked whether the wording for item 12c of the Risk Register was still considered to be accurate given that the government had paused Local Government Reorganisation (LGR). In response, the Chair and representative for internal audit both commented that they felt the current wording remained applicable as LGR was still viewed as a 'live' issue. Resolved: - That the Committee • Noted the Service's current risk management arrangements; and • Noted the latest position reflected in the Corporate Risk Matrix and Summary Register at Appendix A.
26-26/27	Expenditure Outside of Budget Report
	The DoCS referred to the Authority's scheme of delegation, formally adopted by the Authority on Monday 21 September 2026, which stated that authority was delegated to the CFO for expenditure outside of budget up to £200,000 in each financial year. A report on the use of this delegated power would be brought to each meeting of the Audit, Risk and Governance committee, even if it was a nil report. For the financial year (commencing 1 April 2026) up to 23 September 2026, it was reported that there had been no expenditure that falls within this delegated authority. The Chair enquired why matters relating to the Regulation of Investigatory Powers Act 2000 (RIPA) did not come to this Committee. The MO commented that he had explored this when the Constitution was being reviewed, and the indication was that the powers had been removed from fire services or were now defunct. The representative from internal audit reiterated that, though RIPA was still relevant for public authorities, it would not be something that Fire Authorities would be expected to engage in. The MO indicated however, that he would investigate this again for clarity. Resolved: - That the Committee noted the report.
27-26/27	Date of Next Meeting
	The next meeting of the Committee would be held on Tuesday 15 December 2026

at 10:00 hours in the Main Conference Room at Lancashire Fire and Rescue Service Headquarters, Fulwood.

Further meeting dates were noted for 25 March 2027 and agreed for 30 June 2027.

Glossary of terms used in reports

AGS	Annual Governance Statement
BREEAM	Building Research Establishment Environmental Assessment Method
CAD	Computer Aided Dispatch
CCTV	Closed Circuit TV
CDM	Construction Design and Management regulations
CIPFA	Chartered Institute of Public Finance and Accountancy
CMA	Competition and Markets Authority
CRMP	Community Risk Management Plan
DCP	Day Crewing Plus
DDaT	Digital, Data and Technology
DTAG	Driver Training Advisory Group
ECR	Emergency Cover Review
EDI	Equality, Diversity and Inclusion
ESMCP	Emergency Services Mobile Communications Programme
ESN	Emergency Services Network
LDC	Leadership Development Centre
LFRS	Lancashire Fire and Rescue Service
LGR	Local Government Reorganisation
MDT	Mobile Data Terminals
MHCLG	Ministry of Housing, Communities and Local Government
MTFS	Medium-Term Financial Strategy
NFCC	National Fire Chiefs Council
NJC	National Joint Council
NWFC	North West Fire Control
PSAA	Public Sector Audit Appointments
REP	Response and Emergency
RTC	Road Traffic Collision
SHQ	Service Headquarters
SOLACE	Society of Local Authority Chief Executives
TOIL	Time off in lieu
UPS	Uninterruptible power supply

**LFRS HQ
Fulwood**

**D Howell
Monitoring Officer to CFA**