Lancashire Combined Fire Authority

Audit Committee

Meeting to be held on Tuesday 30 June 2026

External Audit – Audit progress report and sector updates

(Appendix 1 refers)

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Executive Summary

The attached report from Grant Thornton provides the Audit Committee with an update on progress in delivering the external audit for 2025-26, together with sector updates on matters of relevance to local government, fire and rescue authorities and audit committees.

Recommendation(s)

The Committee is asked to note the external auditor's progress report and sector updates.

Information

Grant Thornton, the Authority's external auditor, has provided an audit progress report and sector update for consideration by the Audit Committee. The report confirms that the 2024-25 financial statements audit has been completed, with an unmodified audit opinion issued on 17 December 2025. It also confirms that the detailed risk assessment for the 2025-26 audit is substantially complete, the 2025-26 Audit Plan was presented to the Committee on 26 March 2026, and audit fieldwork is expected to commence between mid-June and early July 2026 following receipt of the draft financial statements.

Grant Thornton has indicated that the results of the audit will be reported in the Audit Findings Report, with the aim of issuing the audit opinion on the Statement of Accounts by 30 November 2026. The auditor's value for money risk assessment for the year ended 31 March 2026 has also been completed and did not identify any risks of significant weakness. The Auditor's Annual Report is expected by November 2026.

The sector update includes matters for members' awareness, including changes to the His Majesty's Inspectorate of Constabulary and Fire and Rescue Services (HMICFRS) inspection cycle, Chartered Institute of Public Finance and Accountancy (CIPFA) Code changes to the accounting for non-investment assets, CIPFA Bulletin 23 on closure of the 2025-26 financial statements, devolution and local government reorganisation, recent legal and regulatory developments, workforce-related issues and audit committee resources.

Financial Implications

The Public Sector Audit Appointments scale fee for the 2025-26 audit is £105,938.

Legal Implications
None.

Business Risk Implications
The external audit programme is informed by the risks facing the Authority and the wider local government and fire sector. The progress report assists the Committee in maintaining oversight of the external audit timetable, the auditor's value for money work and relevant sector developments that may affect governance, financial reporting and assurance arrangements.

Environmental Impact
None.

Equality and Diversity Implications
None.

Human Resource Implications
None.

Local Government (Access to Information) Act 1985

List of background papers

None.

Appendix 1: Audit progress report and sector updates, period ended 15 June 2026