Lancashire Combined Fire Authority
Audit Committee
Meeting to be held on Tuesday 30 June 2026

Internal Audit Charter and Mandate
(Appendix A refers)

Contact for further information: Steven Brown - Director of Corporate Services
Telephone Number 01772 826804

Executive Summary

The Internal Audit Charter and Mandate establishes the framework within which Lancashire County Council's Internal Audit Service operates to best serve the Combined Fire Authority and to meet its professional obligations under applicable professional standards. The Charter and Mandate has been reviewed for 2026-27 by the Head of Service – Internal Audit (Head of Internal Audit) and updated to reflect the Global Internal Audit Standards and the associated UK public sector application requirements, which replaced the previous Public Sector Internal Audit Standards from April 2025. It is presented to the Audit Committee for approval.

Recommendation

The Committee is asked to approve the 2026-27 Internal Audit Charter and Mandate.

Information

The attached Appendix A sets out the 2026-27 Internal Audit Charter and Mandate. The document defines the purpose, authority and responsibility of the internal audit activity; confirms reporting lines and access rights; and explains the arrangements for independence, objectivity, resources, competency and quality assurance.

Financial Implications

There are no direct financial implications arising from this report. The Charter and Mandate confirms the arrangements for internal audit resources and oversight.

Legal Implications

The Charter and Mandate supports compliance with the Local Government Act 1972, the Accounts and Audit Regulations 2015, the Global Internal Audit Standards and the Application Note: Global Internal Audit Standards in the UK Public Sector.

Business Risk Implications

Approval of an up-to-date Charter and Mandate supports effective governance, risk management and internal control arrangements. The risk of not approving the document is that the Authority's internal audit arrangements may not be clearly aligned to current professional standards and expectations.

Environmental Impact

None.

Equality and Diversity Implications

None.

Human Resource Implications

None.

Local Government (Access to Information) Act 1985

List of background papers

Internal Audit Charter and Mandate 2026/27

Appendix A: Audit Charter and Mandate