Lancashire Combined Fire Authority

Audit Committee

Meeting to be held on 30 June 2026

Internal Audit Monitoring Report

(Appendix A)

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Executive Summary

The attached report sets out progress against the Internal Audit Plan for 2026-27 for the period ended 15 June 2026. It confirms that four audit days have been completed to date, with management activity ongoing and no assurance opinions issued at this stage.

The report also notes proposed changes to the approved audit plan. The Health and Wellbeing and Contaminants reviews are proposed to be replaced by reviews of the Complaints Management Process and Protection activity, following confirmation that contaminants had already been covered through the ISO accreditation process and that the Health and Wellbeing review could not be progressed at this time due to capacity issues.

Recommendation(s)

The Committee is asked to note the report.

Information

The Internal Audit Service provides a monitoring report to each Audit Committee, setting out progress against the annual audit plan and highlighting any changes or issues requiring the Committee's attention. The attached report confirms that the 2026-27 plan was approved by the Audit Committee in March 2026 and summarises progress for the period ended 15 June 2026.

Members are asked to note that the internal auditors have recorded four days of work against the 2026-27 plan to date, all relating to management activity. The remaining planned audit work has not yet started and no assurance opinions have therefore been issued. The monitoring report also asks the Committee to note the proposed replacement of two planned reviews with reviews of the Complaints Management Process and Protection activity.

Business risk

Effective internal audit is a key element of the Authority's governance arrangements. Regular monitoring of progress against the audit plan supports assurance that key risks, controls and governance arrangements are being reviewed in a timely and proportionate way.

Sustainability or Environmental Impact

None.

Equality and Diversity Implications

None.

Data Protection (GDPR)

Will the proposal(s) involve the processing of personal data? No

HR implications

None

Financial implications

None.

Legal implications

None.

Local Government (Access to Information) Act 1985

List of background papers

None.

Appendix A: Internal Audit Service monitoring report: period ended 15 June 2026