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

Internal Audit Annual Report 2025-26
(Appendix A refers)

Contact for further information: Steven Brown - Director of Corporate Services
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Executive Summary

The Internal Audit Annual Report summarises the work undertaken by the Internal Audit Service during 2025-26 and highlights the key themes relating to risk management, governance and internal control. It provides the Head of Internal Audit's annual opinion on the overall adequacy and effectiveness of the Authority's framework of governance, risk management and internal control.

On the basis of the programme of work completed during 2025-26, the Head of Internal Audit has confirmed that 'overall, I can provide substantial assurance regarding the adequacy of design and effectiveness in operation of the organisation's framework of governance, risk management and control'.

Recommendation

The Committee is asked to note and endorse the Internal Audit Annual Report for 2025-26.

Information

As contained in the Executive Summary above and the attached appendix. The attached report confirms that the 2025-26 internal audit plan, approved by the Audit Committee in March 2025, has been completed and that the Head of Internal Audit has issued an overall substantial assurance opinion.

Financial Implications
None.

Legal Implications
None.

Business Risk Implications
None.

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 A: Annual report of the Head of Internal Audit for the year ended 31 March 2026