

Lancashire Combined Fire Authority Audit, Risk and Governance Committee

Meeting to be held on Thursday 1 October 2026

Internal Audit Monitoring Report

(Appendix A)

Contact for further information - Steven Brown, Director of Corporate Services (DoCS)
Telephone Number: 01772 866804

Executive Summary

The attached report sets out progress against the Internal Audit Plan for 2026-27 for the period ended 16 September 2026. It confirms that seven and a half audit days have been completed to date, with planning work underway on the governance review and financial systems audits, and management activity ongoing.

The report also notes the proposed timing of planned audit work. The Protection review is scheduled to commence in quarter three to reflect the transfer to a new system, and the Complaints Management Process review is scheduled for quarter four to allow the new policy and processes introduced in April 2026 to become fully embedded.

Recommendation(s)

The Committee is asked to note the report.

Information

The Internal Audit Service provides a monitoring report to each Audit, Risk and Governance 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 16 September 2026.

Members are asked to note that the internal auditors have recorded seven and a half days of work against the 2026-27 plan to date. This includes planning work on the governance review, initial planning for the accounts payable, accounts receivables and general ledger audits, and ongoing management activity. No assurance opinions have been issued at this stage.

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? N/A

HR implications

None

Financial implications

None.

Legal implications

None.

Local Government (Access to Information) Act 1985**List of background papers**

Paper: N/A

Date: N/A

Contact: N/A

Reason for inclusion in Part 2 if appropriate: N/A

Appendix A: Internal Audit Service monitoring report: period ended 16 September 2026