

Appendix A

Lancashire Combined Fire Authority

**Internal Audit Service monitoring report: period ended
16 September 2026**

1 Purpose of this report

- 1.1 The Internal Audit Plan for 2026-27 was approved by the Audit Committee in March 2026. This report details the progress to date in undertaking the agreed coverage.

2 Internal audit work undertaken

- 2.1 To date, seven and a half days have been spent this financial year on completion of the 2026-27 plan. The table in section 3 below provides a summary of the assignments that comprise the 2026-27 audit plan.
- 2.2 One and a half days have been spent planning the governance review and the auditor completing the review will be attending a meeting of the Lancashire Combined Fire Authority on the 21 September 2026 as an observer.
- 2.3 Planning work has commenced for the financial system audits covering accounts payable, receivables and the general ledger, and one day in total has been spent to date for the three systems. We are working closely with the Head of Finance and Procurement to ensure the timing of the audits does not impact on the Finance teams other commitments.
- 2.4 On request from the Director of Corporate Services the protection review will commence in quarter three due to them transferring to a new system and the complaints management process review will commence in quarter four to allow time for the new policy and processes introduced in April 2026 to be fully embedded.

Use of this report

- 2.5 This report has been prepared solely for the use of Lancashire Combined Fire Authority, and it would therefore not be appropriate for it or extracts from it to be made available to third parties other than the external auditors. We accept no responsibility to any third party who may receive this report, in whole or in part, for any reliance that they may place on it and, in particular, we expect the external auditors to determine for themselves the extent to which they choose to utilise our work.

3.1 Progress up to 16 September 2026

Audit review	Audit days			Status	Assurance Opinion
	Planned	Actual	Variation		
Governance and business effectiveness					
Governance	5	1.5	3.5	Planning	
Service delivery and support					
Complaints Management Process	11	0	11	Not started – scheduled for Q4	N/A
Protection	11	0	11	Not started – scheduled for Q3	N/A
Business processes					
Accounts Payable	22	1	21	Planning	N/A
Accounts Receivables					N/A
General Ledger					N/A
Follow up audit activity					
Follow up activity	8	0	8	Not started	N/A
Other components of the audit plan					
Management activity	11	5	6	Ongoing	
National Fraud Initiative	2	0	2		
Total	70	7.5	62.5		