

**LANCASHIRE COMBINED FIRE AUTHORITY
AUDIT COMMITTEE**

Meeting to be held on 22 June 2017

**INTERNAL AUDIT ANNUAL REPORT 2016/17
(Appendix 1 refers)**

Contact for further information:

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Executive Summary

The attached report summarises the work performed by the Internal Audit Service during 2016/17.

The opinion of the Chief Internal Auditor is that the Committee can take substantial assurance over the framework of governance, risk management and control.

Decision Required

The Committee is asked to note and endorse the report.

Information

The Internal Audit Annual Report summarises the work that the Internal Audit Service undertook during 2016/17 and the key themes arising from it. It provides an opinion on the overall adequacy and effectiveness of the systems of governance, risk management and internal control. It is made under the Public Sector Internal Audit Standards issued by the Chartered Institute of Public Finance and Accountancy (CIPFA) and the Chartered Institute of Internal Auditors (IIA), with which the Internal Audit Service conforms.

On the basis of programme of work for the year, the Head of Internal Audit can provide substantial assurance over the framework of governance, risk management and control for 2016/17. It is their opinion that there is a generally sound system of internal control, adequately designed to meet the objectives of Lancashire Combined Fire Authority and controls were generally applied consistently.

Financial Implications

None

Environmental Impact

None

Equality and Diversity Implications

None

Human Resource Implications

None

Business Risk Implications

The work of internal auditor is one of the key control measures in place within the Authority. As such the annual report provides an assurance to members that risks are being managed and controlled and feeds the Authorities overall assessment of the internal controls that operate within the service

Local Government (Access to Information) Act 1985**List of Background Papers**

Paper	Date	Contact
None		
Reason for inclusion in Part II, if appropriate:		