

**LANCASHIRE COMBINED FIRE AUTHORITY  
AUDIT COMMITTEE**

Meeting to be held on 2 April 2019

**INTERNAL AUDIT PLAN 2019/20  
(Appendix 1 refers)**

Contact for further information:

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**Executive Summary**

The attached document sets out the final proposed Internal Audit Plan for 2019/20.

**Recommendation**

The Committee is asked to agree the Internal Audit Plan for 2019/20.

**Information**

The internal auditors are required to produce an Annual Audit Plan, setting out areas they intend to review during the year. A proposed plan is attached as Appendix 1, and will be presented by the Internal Audit Manager.

The plan utilises a total of 70 days in 2019/20. This is lower than previous years, which included 80 days, and reflects the reduction in time auditing Pensions (as reported previously the audit assurance is now provided by Deloitte who audit the Local Pensions Partnership), as well as the move to one non-finance based audit per year, previously we have undertaken two such reviews. This reduction equates to a £3k saving. The Head of Internal Audit believes the reduced number of days are still sufficient to enable her to form an overall audit conclusion.

**Financial Implications**

Delivery of the plan will cost £23k which is in line with budget provision.

**Human Resource Implications**

None

**Equality and Diversity Implications**

None

**Business Risk Implications**

The audit plan is formulated taking account of the risks faced by the Authority, and as such is designed to ensure that the auditors review how the Authority is managing these risks and provide an assurance on this.

**Environmental Impact**

None

**Local Government (Access to Information) Act 1985**

**List of Background Papers**

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