

Lancashire Combined Fire Authority

Audit Committee

Meeting to be held on 28 March 2024

Internal Audit Plan 2024/25

(Appendices 1 & 2 refer)

Contact for further information – (Steven Brown - Director of Corporate Services)
Tel: 01772 866804

Executive Summary

Appendix 1 sets out the proposed Internal Audit Plan for 2024/25 and Appendix 2 sets out the Internal Audit Charter.

Recommendation(s)

The Committee is asked to agree the Internal Audit Plan for 2024/25.

Information

The Internal Audit service is provided by Lancashire County Council. They 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 which is consistent with previous years.

Appendix 2 sets out the Internal Audit Charter, this establishes the framework within which Lancashire County Council's Internal Audit Service operates to best serve the Combined Fire Authority and to meet its professional obligations under applicable professional standards.

Business risk

Effective Internal Audit is a key element of our Governance arrangements.

Sustainability or Environmental Impact

None.

Equality and Diversity Implications

None.

Data Protection (GDPR)

Will the proposal(s) involve the processing of personal data? N

HR implications

None

Financial implications

The proposed audit fee for 2024/25 is £28,280.

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: Insert Exemption Clause