

# **Lancashire Combined Fire Authority**

## **Audit Committee**

Meeting to be held on 27 March 2025

### **Internal Audit Plan 2025/26**

(Appendix 1 refers)

Contact for further information – (Steven Brown - Director of Corporate Services)  
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#### **Executive Summary**

Appendix 1 sets out the proposed Internal Audit Plan for 2025/26.

#### **Recommendation(s)**

The Committee is asked to agree the Internal Audit Plan for 2025/26.

#### **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.

#### **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 £28,266.

**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