

# Lancashire Combined Fire Authority

## Audit Committee

Thursday, 27 March 2025, at 10.00 am in the Main Conference Room,  
Service Headquarters, Fulwood.

### Minutes

<b>Present:</b>	
<b>Councillors</b>	
S Clarke	
M Clifford (Chair)	
N Hennessy	
F Jackson	
A Kay	
J Shedwick (Vice-Chair)	

<b>Officers</b>
S Brown, Director of Corporate Services (LFRS) J Meadows, Head of Finance (LFRS) A Latham, Financial Accountant (LFRS) S Hunter, Member Services Manager (LFRS)
<b>In attendance</b>
L Rix, Internal Audit, Lancashire County Council L Luddington, External Audit, Grant Thornton C Wallace, External Audit, Grant Thornton K Wilkie, Fire Brigades Union

28/24	<b>Apologies for Absence</b>
	Apologies were received from County Councillor J Singleton and Councillor J Hugo with County Councillor N Hennessy attending as substitute.  The Chair welcomed County Councillor A Kay back to the authority and welcomed External Auditors Liz Luddington and Curtis Wallace to the meeting.
29/24	<b>Disclosure of Pecuniary and Non-Pecuniary Interests</b>
	None received.
30/24	<b>Minutes of the Previous Meeting</b>
	<b>Resolved:</b> - That the Minutes of the last meeting held on 28 November 2024 be

	confirmed as a correct record and signed by the Chair.
31/24	<b>Internal Audit Monitoring Report</b>
	<p>The Internal Auditors produced a summary of progress against the annual plan for each Audit Committee meeting, setting out progress to date and any significant findings. The report for the period 01 April 2024 to 04 March 2025 was presented by Laura Rix, Senior Auditor.</p> <p>Members were informed that the Cybersecurity Internal Audit had now been completed and an overall assurance rating of moderate achieved. Overall, the audit had been positive, Lancashire Fire and Rescue Service (LFRS) attained its Cyber Essentials Plus accreditation in August 2024, an advanced level of the UK Government-backed Cyber Essentials scheme. The ICT service took part in regular online meetings as part of the National Fire Chief Councils (NFCC) cyber group which provided a platform for shared learning and collaboration with fellow services. LFRS was recognised as the 'Cyber Team of the Year' by the NFCC in 2024. Some improvement actions were identified, and the report would be shared with members before the next meeting.</p> <p>To date, 63.5 days had been spent this financial year on completion of the 2024/25 plan, equating to 91% of the total planned audit activity of 70 days. The table in the report showed the current status of all audit work, it was noted that since the report was published all audit activity had been completed.</p> <p>In response to a question from the Chair, Laura Rix confirmed that all actions within the report had been completed. County Councillor N Hennessy asked if an updated report would be brought to the next Audit Committee meeting showing all actions had been completed, Laura Rix confirmed that it would.</p> <p>County Councillor J Shedwick thanked Laura Rix for her report and remarked that moderate could be perceived in a number of ways. Laura Rix confirmed that the outcome had been rated as moderate, but it was a good positive report.</p> <p>In response to a question from the Chair in relation to Cybersecurity testing, Laura Rix confirmed that testing had been done throughout the service.</p> <p><b>Resolved:</b> - That the Committee noted the report.</p>
32/24	<b>Internal Audit Plan</b>
	<p>The Internal Auditors were required to produce an Annual Audit Plan, which set out areas they intended to review during the year. The plan amounted to a total resource of 70 audit days in 2025/26 which equated to an overall cost of £28,266 (the daily rate for auditors would be £380 and audit managers £450), which was consistent with previous years.</p> <p>A proposed plan was presented by Laura Rix, Senior Auditor.</p> <p>The Internal Audit annual plan was a critical tool for ensuring that Internal Audit effectively supported the organisation's objectives. By adhering to the new Global</p>

	<p>Internal Audit Standards, the plan ensured a risk-based, strategically aligned approach that enhanced governance, risk management, and control processes. Internal Audit focus should be proportionate and appropriately aligned.</p> <p>The plan would remain fluid and subject to ongoing review and amendment in consultation with senior management within the Lancashire Fire and Rescue Service, to ensure it continued to reflect the organisation's needs and risks. Any significant amendments to the plan would be reported to the Audit Committee.</p> <p>The deployment of audit resources was proposed as follows: -</p> <table> <tr> <td>Governance and business effectiveness</td><td>3 days</td></tr> <tr> <td>Service delivery and support</td><td>22 days</td></tr> <tr> <td>Business Processes</td><td>30 days</td></tr> <tr> <td>Other components of the audit plan</td><td>15 days</td></tr> <tr> <td><b>Total</b></td><td><b>70 days</b></td></tr> </table> <p>It was noted that, for 2025/26, the assurance level 'moderate assurance' had changed to 'reasonable assurance' following feedback.</p> <p>In response to a question from the Chair in relation to the audit work being completed within the proposed 70 days, Laura Rix confirmed that this was achievable but could narrow the scope and would require flexibility.</p> <p>Members noted that the audit charter that was usually presented at this committee would be presented at the next Audit Committee as it was being revised, and a progress report would also be brought outlining how those changes would affect the committee.</p> <p>In response to a question from County Councillor N Hennessy in relation to any identified changes as part of the audit charter review, Laura Rix confirmed that there would be changes to the way that equality assessments were completed with the Audit Committee more involved in this. The review would be completed next year.</p> <p><b>Resolved:</b> - That the Audit Committee agreed the Internal Audit Plan for 2025/26.</p>	Governance and business effectiveness	3 days	Service delivery and support	22 days	Business Processes	30 days	Other components of the audit plan	15 days	<b>Total</b>	<b>70 days</b>
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33/24	<p><b>External Audit - Audit Progress Report and Sector Update</b></p>										
	<p>Liz Luddington, Key Audit Partner introduced herself and Curtis Wallace as the services new External Audit leads. Liz Luddington presented the Audit Progress and Sector Update report to the Committee which provided Members with the progress in delivering Grant Thornton's responsibilities as the Service's external auditors. The report also included a summary of relevant emerging national issues and developments.</p> <p>In response to a question from County Councillor J Shedwick in relation to potential delays relating to the pension scheme, Liz Luddington confirmed that assurances would need to be obtained which could take time. County Councillor S Clarke asked for assurance that the Audit would be ready in November. Liz Luddington</p>										

	<p>confirmed that this was the aim and if required the report could come to the committee without the IAS19 assurances however they could not be signed off without this.</p> <p>In response to a question from County Councillor S Clarke in relation to the External Audit fees, Liz Luddington confirmed that the fees were set by the Public Sector Audit Appointments (PSAA) as a scale fee nationally. She explained that the complexity of Audit over the last 10 years had increased but there had not been an increase in fees until two years ago. The Chair added that there would be no additional costs incurred above the fee.</p> <p>County Councillor N Hennessy remarked that she was pleased to see details included in the report of webinars relating to devolution. Liz Luddington confirmed that she would send details of webinars to the Director of Corporate Services (DoCS) and the Chair.</p> <p><b>Resolved:</b> - That the Committee noted the report.</p>
34/24	<b>Date of Next Meeting</b>
	<p>It was noted that the next meeting of the Committee was scheduled on <b>Thursday 24 July 2025</b> at 1000 hours in the Main Conference Room at Lancashire Fire and Rescue Service Headquarters, Fulwood but this meeting would be brought forward to June and the details published.</p> <p>Further meeting dates were noted for 25 September 2025 and 27 November 2025.</p>

**LFRS HQ  
Fulwood**

**M Nolan  
Clerk to CFA**