

Lancashire Combined Fire Authority

Audit Committee

Meeting to be held on 26 March 2026

External Audit – Audit Plan 2025/26

(Appendix 1 refers)

Contact for further information:

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Executive Summary

The attached report sets out the proposed external audit plan for 2025/26.

Decision Required

The Committee are asked to agree the external audit plan for 2025/26.

Information

The external auditors are required to produce an annual audit plan, setting out areas it intends to review during the year. The plan is attached as Appendix 1 and will be presented by the External Audit - Engagement Lead.

Financial Implications

The proposed audit fee is £105,938.

Legal Implications

None

Business Risk Implications

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

Environmental Impact

None

Equality and Diversity Implications

None

Human Resource Implications

None

Local Government (Access to Information) Act 1985

List of background papers

N/a

Appendix A: External Audit Plan