

Lancashire Combined Fire Authority

Audit Committee

Meeting to be held on 26 March 2026

Internal Audit Plan 2025/26

(Appendix 1 refers)

Contact for further information – (Steven Brown - Director of Corporate Services)
Tel: 01772 866(804)

Executive Summary

Appendix 1 sets out the proposed Internal Audit Plan for 2026/27.

Recommendation(s)

The Committee is asked to agree the Internal Audit Plan for 2026/27.

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 2025/26 is £29,783.

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