

Lancashire Combined Fire Authority Audit Committee

Meeting to be held on 26 March 2026

Progress With Recommendations in the Auditor's Annual Report 31 March 2025

(Appendix 1 refers)

Contact for further information:

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Executive Summary

The attached report provides the committee with an update on progress made against the two audit recommendations in the 2024/25 Auditor's Annual Report.

Decision Required

The Committee are asked to note the progress made.

Information

Under the National Audit Office Code of Audit Practice, the external auditors were required to consider whether the Service had in place, proper arrangements to secure economy, efficiency, and effectiveness in its use of resources.

The Audit Committee receive the Auditor's Annual Report Year ending 31 March 2025 on 11 December 2025. This report brings together a summary of all the work the auditors have undertaken for Lancashire Combined Fire Authority during 2024/25 as the appointed external auditor. The core element of the report is the commentary on the value for money (VfM) arrangements.

Their report includes an assessment of three criteria: Financial Sustainability, Governance and Improving economy, efficiency and effectiveness. No significant weaknesses or improvement recommendations were made in relation to Financial Sustainability or Improving economy, efficiency and effectiveness, and two improvement recommendations were made in relation to Governance. These recommendations are set out in Appendix 1, including the agreed management action and progress to date.

Financial Implications

None.

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 1: Progress with Recommendations

Progress with Recommendations

Recommendation	Management Action	Progress
<p>The Authority and Audit Committee should liaise with the Internal Audit provider to agree the level of detail it requires to gain assurance that Internal Audit Recommendations are implemented in accordance with agreed actions. It is recommended that this includes details of the Internal Audit recommendation, managements' response and progress with implementation; including timelines for completion and confirmation of those actions that have been completed and those which are overdue. Any revisions or extensions should be approved detailing any ongoing risk exposure to the Authority.</p>	<p>Noted, the Director of Corporate Services will report back to the Audit Committee on the proposed information provided in future reports.</p> <p>Responsible Officer: Director of Corporate Services</p> <p>Due Date: 2026</p>	<p>Full Internal Audit reports will be shared with Committee Members when the agendas are circulated for the reports that are summarised in the monitoring reports. Also follow up work for 2025/26 will be reported to Audit Committee as part of the annual report for 2025/26. Moving forward follow up work will be included in the regular monitoring reports.</p>
<p>The Authority should take action to review policies and procedures where this is identified as being overdue. Following review, policies and procedures should be approved by the Authority or appropriate Committee, even where no changes have been made.</p> <p><i>The following items were identified in the audit report as requiring to be updated:</i></p>	<p>Noted, the Director of Corporate Services will report back to the Audit Committee on the timetable to update outstanding policies and procedures.</p> <p>Responsible Officer: Director of Corporate Services</p> <p>Due Date: 2026</p>	<p>The Service is progressing a comprehensive review of the Combined Fire Authority's Constitution, incorporating the Scheme of Delegation, Standing Orders and associated governance documents, led by the Monitoring Officer. Initial drafting work has been completed, and a Constitution Working Group has been established by the CFA to support member engagement</p>

<ul style="list-style-type: none"> - <i>Financial Regulations (2018)</i> - <i>Scheme of Delegation (2018)</i> - <i>Gifts and Hospitality Protocol (Officers) (2018)</i> - <i>Constitutional, Procedural and Contractual Standing Orders (2021)</i> - <i>Compliments & Complaints Policy (2021)</i> 		<p>in the review process. Executive Board input will be built in at appropriate stages. While an early aspiration was to present a final version to the CFA in April 2026, this was acknowledged as potentially ambitious; a revised timetable will be confirmed following completion of the Working Group's considerations, with the intention of bringing the final Constitution to the CFA for approval at the earliest feasible meeting.</p> <p>Progress and timeline to update the items identified in the audit report:</p> <ul style="list-style-type: none"> - Financial Regulations: Incorporated into the review of the Constitution above. - Scheme of Delegation: Incorporated into the review of the Constitution above - Gifts and Hospitality Protocol (Officers): Updated on 20/4/24 and due to be updated in early 2027. - Constitutional, Procedural and Contractual Standing Orders: The constitution update has been set out above. The Contract Standing Orders update was approved by the Audit Committee in July 2025. - Compliments & Complaints Policy: The Executive Board will be asked
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