

Audit and Governance Committee

Meeting to be held on Monday, 26 June 2017

Electoral Division affected: (All Divisions);
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Internal/ External Audit Protocol

(Appendix 'A' refers)

Contact for further information:

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Executive Summary

This protocol sets out how Lancashire County Council's Internal Audit Service and Grant Thornton, as its external auditor work together, and establishes a framework for coordination, cooperation and exchange of information.

Recommendation

The Committee is recommended to note the report.

Background and Advice

In the interests of value for money it is important that the County Council's Internal and External Auditor operate together efficiently and effectively. This protocol sets out the relationship between the two sets of auditors for the Committee's information.

Consultations

The Audit Director and manager of Grant Thornton LLP, the Council's External Auditor, have been consulted and the document has been agreed with them.

Implications:

This item has the following implications, as indicated:

Risk management

None.

Local Government (Access to Information) Act 1985
List of Background Papers

Paper	Date	Contact/Tel
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Reason for inclusion in Part II, if appropriate		
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