

## **Audit Committee**

Meeting to be held on 21 March 2011

Electoral Division affected: None
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### **Internal/ external audit protocol**

(Appendix 'A' refers)

Contacts for further information:

Ruth Lowry, head of internal audit, 01772 534 898

Fiona Blatcher, senior audit manager, Audit Commission, 0844 798 7056

### **Executive Summary**

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

The full protocol is included as Appendix A to this paper.

### **Recommendation**

The committee is requested to note this information.

### **Background**

In the interests of value for money it is important that the council's internal and audit auditor operate together efficiently and effectively. This protocol sets out the relationship between the two sets of auditors for the Audit Committee's information.

### **Consultations**

Not applicable.

### **Advice**

Not applicable.

### **Alternative options to be considered**

Not applicable.

**Implications:** e.g. Financial, Legal, Personnel, Human Rights, Crime and Disorder or Other

### **Local Government (Access to Information) Act 1985**

#### **List of Background Papers**

<b>Paper</b>	<b>Date</b>	<b>Contact/ Directorate/ Ext</b>
CIPFA: Code of Practice for Internal Audit in Local Government in the United Kingdom	2006	Ruth Lowry, 01772 5 34898
Audit Commission: Code of Audit Practice – Local Government	2010	Fiona Blatcher, 0844 798 7056

**Reason for inclusion in Part II, if appropriate**

Not applicable