

## **Audit and Governance Committee**

Meeting to be held on Monday, 9 May 2016

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.

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

#### **Recommendation**

The committee is asked to note this information.

#### **Background and Advice**

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**

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.

The director of governance, finance and public services has also reviewed this document.

#### **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: N/A