**Report of the Audit and Governance Committee - Matters for Information**

The following matters were considered by the Audit and Governance Committee at its meeting on 9 May 2016:

Part I (Open to Press and Public)

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| **1.** | **Internal Audit annual report** |

The Committee considered a report on the progress made on the audit work undertaken for the county council during 2015/16

**Decision Taken:** That the Internal Audit annual report to the authority for 2015/16 be noted.

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| **2.** | **Internal Audit Charter** |

The Committee considered a report on a revised Internal Audit Charter which establishes the framework within which Lancashire County Council’s Internal Audit Service operates.

**Decision Taken:** That the revised Internal Audit Service Charter be approved.

**3. Internal/External Audit Protocol**

The Committee considered a report on a revised Internal/External Audit Protocol.

**Decision Taken:** That the internal/external protocol be noted.

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| **4.** | **Internal Audit Quality and Assurance Improvement Programme** |

The Committee considered a report on a revised Internal Audit Quality and Assurance Improvement programme.

**Decision Taken:** That the Quality Assurance and Improvement Programme be noted.

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| **5.** | **External Audit - Lancashire County Council Audit Plan 2015/16** |

The Committee considered the External Audit – Lancashire County Council Audit Plan 2015/16.

**Decision Taken:**  That the fees and External Audit Plan for the audit of the County Council for 2015/16 be agreed.

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| **6.** | **External Audit Lancashire County Pension Fund Audit Plan 2015/16** |

The Committee considered the External Audit Plan for the audit of the pension fund for 2015/16.

**Decision Taken:** Thatthe fees and External Audit Plan for the audit of the Lancashire County Pension Fund for 2015/16 be agreed.

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| **7.** | **External audit - audit update** |

The Committee considered an update of the audit work undertaken by the Grant Thornton against the 2015/16 audit of accounts, Value for Money (VfM) conclusion and other work.

**Decision Taken:** That the update report be noted.

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|  | **Annual report on counter-fraud, investigations and whistleblowing** |

Not for Publication – Exempt information as defined in Paragraphs 1 and 7 of Part 1 of Schedule 12A to the Local Government Act, 1972. It is considered that in all the circumstances of the case the public interest in maintaining the exemption outweighs the public interests in disclosing the information).

The committee considered a report on a summary of the work performed by the Internal Audit Service during 2015/16 to prevent, detect and investigate fraud and corruption within the County Council.

**Decision Taken:** That the 2015/16 counter fraud, investigations and whistleblowing report as now presented, be noted.

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