

Audit, Risk and Governance Committee
Meeting to be held on Monday, 30 April 2018

Electoral Division affected:
(All Divisions);

Internal Audit Annual Report 2017/18
(Appendices 'A', 'B' and 'C' refer)

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Executive Summary

This report summarises the work that the county council's Internal Audit Service has undertaken during 2017/18 and the key themes arising in relation to internal control, governance and risk management across the council.

It provides limited assurance overall but recognises the work being done across the organisation to improve the design and effectiveness of the council's frameworks of governance, risk management and control, although evidence of the progress being made will not be available until future years.

Recommendation

The committee is recommended to note the Internal Audit Service's annual report for 2017/18 and the information it provides to support the county council's annual governance statement for the year.

Background and Advice

The Internal Audit Service is an assurance function that provides an independent and objective opinion on the adequacy and effectiveness of the county council's control environment. The Public Sector Internal Audit Standards (PSIAS) issued by the Chartered Institute of Public Finance and Accountancy (CIPFA) and the Chartered Institute of Internal Auditors (CIIA) require the head of internal audit to provide an opinion on the county council's control environment and a written report to those charged with governance, timed to support the annual governance statement.

Consultations

The findings presented in this report have been discussed with the council's senior managers and directors.

Implications:

This item has the following implications, as indicated: none.

Risk management

This report supports the Audit, Risk and Governance Committee in undertaking its role, which includes providing independent oversight of the adequacy of the council's frameworks of governance, risk management and internal control.

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

| Paper | Date | Contact/Tel |
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N/A

Reason for inclusion in Part II, if appropriate

N/A