

Audit, Risk and Governance Committee
Meeting to be held on Monday, 20 May 2019

Electoral Division affected:
(All Divisions);

Internal Audit Annual Report 2018/19
(Appendices A, B and C refer)

Contact for further information:
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Executive Summary

The annual report to Lancashire County Council is appended to this report as Appendix A. The committee has considered periodic reports of progress throughout the year that support this overall report and the conclusion that moderate assurance can be provided over the county council's systems of internal control and governance. This report summarises the work that the Internal Audit Service has undertaken during 2018/19 and the key themes arising in relation to internal control, governance and risk management across the county council.

Appendix B sets out the assurance provided by each individual internal audit assignment, and appendix C sets out the scope of internal audit work, management and audit's responsibilities, and the basis of the assurance provided.

Recommendation

The committee is asked to consider and note this report 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, and specifically with the chief executive and director of resources and director of finance.

Implications:

This item has the following implications, as indicated:

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