

Audit, Risk and Governance Committee
Meeting to be held on Monday, 29 July 2019

Electoral Division affected:
(All Divisions);

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. It was last issued in 2017 and, following changes in Grant Thornton's team, has been reviewed and revised to include references to the Lancashire Pension Fund and the consideration given by Grant Thornton to the head of internal audit's overall opinion.

Recommendation

The committee is asked to note this report.

Background and Advice

In the interests of value for money it is important that the County Council's Internal and External Auditor operate together efficiently and effectively. This protocol sets out the relationship between the two sets of auditors for the 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.

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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None

Reason for inclusion in Part II, if appropriate

N/A