

Audit and Governance Committee

Meeting to be held on 24 June 2013

Electoral Division affected: All

Internal/external audit protocol

(Appendix A refers.)

Contacts for further information:

Ruth Lowry, Chief Internal Auditor, 01772 534 898

Ruth.lowry@lancashire.gov.uk

Fiona Blatcher, Associate Director, Grant Thornton 44 (0)161 234 6393

Fiona.C.Blatcher@uk.gt.com

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

Not applicable.

Implications

Not applicable.

Risk management

Not applicable.

Local Government (Access to Information) Act 1985

List of Background Papers

Paper	Date	Contact
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Not applicable.

Reason for inclusion in Part II, if appropriate: Not applicable.