

## **Audit and Governance Committee**

Meeting to be held on Monday, 9 May 2016

Electoral Division affected: (All Divisions);
--

### **Internal Audit Quality and Assurance Improvement Programme** (Appendix A refers)

Contact for further information:  
Ruth Lowry, Head of Service – Internal Audit,  
ruth.lowry@lancashire.gov.uk

#### **Executive Summary**

The Internal Audit Service is a key element of the council's governance arrangements, and is a statutory service in the context of the Accounts and Audit Regulations 2015.

The relevant standard setters, responsible for defining proper practices in terms of the Accounts and Audit Regulations have issued Public Sector Internal Audit Standards (PSIAS) with effect from 1 April 2013, that require the Internal Audit Service to establish and implement a quality assurance and improvement programme. This is attached at Appendix A.

#### **Recommendation**

The committee should consider and note the Internal Audit Service Quality Assurance and Improvement Programme.

#### **Background and Advice**

The Internal Audit Service Quality Assurance and Improvement Programme formalises the arrangements in place to ensure the quality of internal audit work across the county council.

#### **Consultations**

The audit director and manager of Grant Thornton LLP, the council's external auditor, has been consulted.

#### **Implications:**

This item has the following implications, as indicated:

#### **Risk management**

There is a risk that, if this document is not implemented, the council's Internal Audit Service will not comply with the professional standards that underpin its statutory operation.

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

Paper	Date	Contact/Tel
PSIAS	April 2013	Ruth Lowry, 01772 5 34898

Reason for inclusion in Part II, if appropriate

Not applicable.