

Subject:	Internal/ external audit protocol	Status:	For Publication
Report to:	Audit and Accounts Committee	Date:	28 June 2016
Report of:	Head of Internal Audit	Portfolio Holder:	Resources and Performance
Key Decision:	<input type="checkbox"/> Forward Plan <input type="checkbox"/>	General Exception	<input type="checkbox"/> Special Urgency <input type="checkbox"/>
Equality Impact Assessment:	Required:	No	Attached: No
Biodiversity Impact Assessment	Required:	No	Attached: No
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1.	RECOMMENDATION(S)
1.1	The committee is asked to note this information.

2. PURPOSE OF REPORT

2.1 This protocol sets out how Rossendale Borough 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.

3. CORPORATE PRIORITIES

- 3.1 The matters discussed in this report impact directly on the following corporate priorities:
- **Regenerating Rossendale:** This priority focuses on regeneration in its broadest sense, so it means supporting communities that get on well together, attracting sustainable investment, promoting Rossendale, as well as working as an enabler to promote the physical regeneration of Rossendale.
 - **Responsive Value for Money Services:** This priority is about the Council working collaboratively, being a provider, procurer and a commissioner of services that are efficient and that meet the needs of local people.
 - **Clean Green Rossendale:** This priority focuses on clean streets and town centres and well managed open spaces, whilst recognising that the Council has to work with communities and as a partner to deliver this ambition.

4. RISK ASSESSMENT IMPLICATIONS

4.1 None

5. BACKGROUND AND OPTIONS

5.1 In the interests of value for money it is important that the council's internal and external auditors operate together efficiently and effectively. This protocol sets out the relationship between the two sets of auditors for the Audit and Accounts Committee's information.

COMMENTS FROM STATUTORY OFFICERS:

6. SECTION 151 OFFICER

6.1 Any legal implications are commented upon in the report.

7. MONITORING OFFICER

7.1 Any legal implications are commented upon in the report.

8. POLICY IMPLICATIONS AND CONSULTATION CARRIED OUT

8.1 The audit manager of Grant Thornton LLP, the council's external auditor, has been consulted and the document has been agreed with them and the head of finance and property services has reviewed this document.

9. CONCLUSION

9.1 The document is for information.

No background papers