

Audit and Governance Committee

29 June 202n

Report of the Chief Finance Officer (S151 officer)

Mazars Audit Strategy Memorandum

Summary

1. The paper attached at Annex A is the Audit Progress Report from Mazars which communicates their audit approach, highlights significant audit risks and areas of key judgements.

Background and Analysis

2. The report covers:
 - a. Engagement and responsibilities
 - b. Audit engagement team
 - c. Audit scope, approach and timeline
 - d. Significant risks and other key judgement areas
 - e. Value for money arrangements
 - f. Fees for audit & other services
 - g. Independence
 - h. Materiality and misstatements
 - i. National Publications

Options

3. Not applicable.

Corporate Priorities

4. The report contributes to the overall effectiveness of the Council's governance and assurance arrangements.

Implications

5. There are no financial, HR, equalities, legal, crime and disorder, IT or property implications arising from this report.

Risk Management

6. The Council will fail to comply with legislative and best practice requirements to provide for a proper audit of the Council if it does not consider this report.

Recommendations

7. Members are asked to
 - (a) Note the matters set out in the Audit Progress Report presented by the external auditor

Reason

To ensure the proper consideration of the progress of the external auditor in respect of the annual audit of accounts and review of the council's arrangements for ensuring value for money.

Contact Details

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	Report Approved		Date
Wards Affected: All			
For further information please contact the author of the report			

Background Papers:

None

Annex:

Annex A – Mazars Audit Progress Report