

Audit and Governance Committee

5 February 2020

Report of the Corporate Finance & Commercial Procurement Manager
(Interim S151 officer)

Mazars Audit Strategy Memorandum Report

Summary

1. The paper attached at Annex A from Mazars, the Council's external auditors, summarises their audit approach, highlights significant areas of key judgements and provides details of the audit team.

Background

2. The report covers:
 - a) Engagement and responsibilities summary
 - b) Audit engagement team
 - c) Audit scope, approach and timeline
 - d) Significant risks and key judgement areas
 - e) Value for money work
 - f) Fees for audit and other services
 - g) Our commitment to independence
 - h) Materiality and misstatements

Consultation

3. The Plan has been consulted on with the relevant responsible officers within the Customer & Corporate Services Directorate prior to it being reported to those members charged with governance at the council.

Options

4. Not relevant for the purpose of the report.

Analysis

5. Not relevant for the purpose of the report.

Council Plan

6. This report contributes to the overall effectiveness of the council's governance and assurance arrangements contributing to an 'Effective Organisation'.

Implications

7. There are no implications to this report.

Risk Management

8. Not relevant for the purpose of the report

Recommendations

9. Members are asked to:

- a) note the matters set out in the Audit Strategy Memorandum report presented by Mazars;

Reason

To ensure Members are aware of Mazars progress in delivering their responsibilities as external auditors.

Contact Details

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**Report
Approved**



Date

Specialist Implications Officers

Wards Affected: Not applicable

All

For further information please contact the author of the report

Background Papers:

None

Annexes

Mazars Audit Strategy memorandum YE 31 March 2020