

**Audit and Governance Committee**

6 February 2019

Report of the Deputy Chief Executive/ Director of Customer & Corporate Services

**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 Progress report presented by Mazars;

### Reason

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

## **Contact Details**

### **Author:**

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### **Chief Officer Responsible for the report:**

Ian Floyd  
Deputy Chief Executive/ Director of CCS

**Report  
Approved**



**Date** 28 Jan 2019

**Specialist Implications Officers**

**Wards Affected:** Not applicable

**All**

**For further information please contact the author of the report**

**Background Papers:**

None

**Annexes**

Annex A - Mazars Audit Strategy memorandum YE 31 March 2019