

Audit and Governance Committee

16th June 2021

Report of the Chief Finance Officer

Mazars Audit Strategy Memorandum

Summary

1. The paper attached at Annex A from Mazars, the Council's external auditors, summarises the audit approach for the year ended 31st March 2021.

Background

2. The report covers:
 - a) Engagement and responsibilities summary
 - b) Your audit engagement team
 - c) Audit scope, approach and timeline
 - d) Significant risks and other key judgment areas
 - e) Value for money arrangements
 - 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

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Corporate Finance

Chief Officer Responsible for the report:

Debbie Mitchell
Chief Finance Officer

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 CYC Audit Strategy Memorandum Year ending 31st March 2021