

## **Report to Audit Committee**

**Subject:** Mazars External Audit – Audit Strategy Memorandum

**Date:** 16 March 2021

**Author:** Director of Corporate Resources and Section 151 Officer

### **Purpose**

The attached report prepared by Mazars, the Council's External Auditor, sets out the External Audit Strategy Memorandum for the year ending 31 March 2021 for approval.

### **Recommendation(s)**

**THAT:**

- 1) Members receive the report and approve the Mazars External Audit Plan for 2020/21 and refer the report to full Council for information.**

## **1 Background**

- 1.1 The Audit Strategy Memorandum summarises the Mazars audit approach, highlighting significant audit risks and areas of key judgements and also provides details of the audit team. The document is prepared by Mazars following initial discussions with management and is the basis for discussion of the audit approach, and any questions Members may have on that approach or the role as auditor.

## **2 Proposal**

- 2.1 The attached report prepared by Mazars, the Council's External Auditor, sets out the External Audit Plan and associated key deliverables in respect of the audit/review and report on the 2020/21 Financial Statements (including the Annual Governance Statement) and the Value for Money

Arrangements of the Council.

**3 Financial Implications**

3.1 There are no financial implications arising directly from this report.

**4 Legal Implications**

4.1 None

**5 Equalities Implications**

5.1 None

**6 Carbon Reduction/Environmental Sustainability Implications**

6.1 None

**7 Appendices**

7.1 Mazars Audit Strategy Memorandum – Year ending 31 March 2021.

**9 Background Papers**

9.1 None

**Statutory Officer approval**

**Approved by: Chief Financial Officer**

**Date: 05/03/21**

**Approved by: Monitoring Officer**

**Date: 05/03/21**