

**TITLE OF REPORT:** External Auditor: Audit Strategy Memorandum  
Year Ending 31 March 2016

**REPORT OF:** Darren Collins, Strategic Director, Corporate Resources

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### **Purpose of the Report**

- 1 This report requests that the Committee note the external auditor's Audit Strategy Memorandum for the year ended 31 March 2016.

### **Background**

- 2 The report summarises the audit approach, highlights significant audit risks and areas of key judgement. The report outlines:
  - Purpose and background
  - Audit scope, approach and timeline
  - Significant risks and key judgement areas
  - Value for Money Conclusion
  - The Audit Team
  - Fees and other services
- 3 The external auditor's report is attached at Appendix A.

### **Recommendation**

- 4 The Committee is requested to note the contents of the external auditor's report.

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