

Title of Report: External Auditor: Audit Strategy Memorandum Year Ending 31 March 2021

Report of: Darren Collins, Strategic Director, Resources and Digital

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 2021.

Background

- 2 The report sets out:
 - Engagement and responsibilities summary
 - The audit engagement team
 - Audit scope, approach and timeline
 - Significant risks and other key judgements areas
 - Value for Money
 - Fees for audit and other services
 - Commitment to independence
 - Materiality and misstatements
- 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 Audit Strategy Memorandum.