

Title of Report: External Auditor: Audit Strategy Memorandum Year Ending 31 March 2023

Report of: Darren Collins, Strategic Director, Resources & 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 2023.

Background

- 2 For 2022/23 there is a new engagement team at Mazars. The Director and Audit Engagement lead is James Collins who replaces Cameron Waddell. The Senior Audit Manager is Joanne Greener who replaces Diane Harold.
- 3 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
- 4 The external auditor's report is attached at Appendix A.

Recommendation

- 5 The Committee is requested to note the contents of the external auditor's Audit Strategy Memorandum.