

**AUDIT & ACCOUNTS COMMITTEE**  
**28 JULY 2021**

**ANNUAL EXTERNAL AUDIT STRATEGY MEMORANDUM 2020/21**

**1.0 Purpose of Report**

1.1 To present the External Audit Strategy Memorandum for the 2020/21 Statement of Accounts work and Value for Money Conclusion.

**2.0 Introduction**

2.1 The External Audit Strategy Memorandum (**Appendix A**) sets out the proposed work of the Council's external auditors for 2020/21, relating to the audit of the financial statements and the Value for Money conclusion.

2.2 The strategy describes the audit approach, the key financial statement audit risks and the Value for Money audit approach. It details the audit team, the deliverables from the work, the timeline and the planned audit fee.

**3.0 RECOMMENDATION**

**That the Committee notes the External Audit Strategy Memorandum.**

**Background Papers**

Nil

For further information please contact Amber Davidson on 0115 964 4782.

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