



Report to: Audit & Governance Committee Meeting
27 September 2023

Director Lead: Sanjiv Kohli, Deputy Chief Executive/Director of Resources (S151 Officer)

Lead Officer: Nick Wilson, Business Manager – Financial Services
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Report Summary	
Report Title	Annual External Audit Strategy Memorandum 2022/23
Purpose of Report	To present the External Audit Strategy Memorandum for the 2022/23 Statement of Accounts work for members to review and comment.
Recommendations	Members to note the External Audit Strategy Memorandum.
Reason for Recommendation	To provide Members with details of External Audits work in relation to the Council's Statement of Accounts for 2022/23.

1.0 Introduction

- 1.1 The External Audit Strategy Memorandum (Appendix A) sets out the proposed work of the Council's external auditors for 2022/23, relating to the audit of the financial statements and the commentary on the Council's Value for Money arrangements.
- 1.2 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 proposed audit fee.

3.0 Implications

None.

Background Papers and Published Documents

None.