

AUDIT & ACCOUNTS COMMITTEE
30 SEPTEMBER 2020

ANNUAL EXTERNAL AUDIT STRATEGY MEMORANDUM 2019/20

1.0 Purpose of Report

- 1.1 To present the External Audit Strategy Memorandum for the 2019/20 Statement of Accounts work and Value for Money Conclusion.

2.0 Introduction

- 2.1 The External Audit Strategy Memorandum would ordinarily be brought to this committee in April prior to the commencement of the audit of the financial statements and the Value for Money conclusion, however due to the Coronavirus Epidemic both the April and July committee were cancelled.
- 2.2 The External Audit Strategy Memorandum (**Appendix A**) sets out the proposed work of the Council's external auditors for 2019/20, relating to the audit of the financial statements and the Value for Money conclusion.
- 2.3 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 Jon Machej on 0115 964 4782.

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