

North East Derbyshire District Council

Audit and Corporate Governance Scrutiny Committee

18 April 2019

Audit Strategy Memorandum

Report of the Council's External Auditor MAZARS

This report is public

Purpose of the Report

- For the Audit and Corporate Governance Scrutiny Committee to consider the Audit Strategy Memorandum attached as **Appendix 1** which has been prepared by Mazars for consideration by elected Members of the Council.

1 Report Details

- 1.1 That the Audit and Corporate Governance Scrutiny Committee consider the attached report from the Council's External Auditors (Mazars).

2 Conclusions and Reasons for Recommendation

- 2.1 To ensure that the Audit and Corporate Governance Scrutiny Committee is able to effectively consider the outcomes of the work undertaken by the Council's external auditors.

3 Consultation and Equality Impact

- 3.1 None arising directly from the report.

4 Alternative Options and Reasons for Rejection

- 4.1 Not applicable.

5 Implications

5.1 Finance and Risk Implications

There are no additional financial implications arising out of this report.

5.2 Legal Implications including Data Protection

None arising directly from this report.

5.3 **Human Resources Implications**

None arising directly from this report.

6 **Recommendations**

- 6.1 That the Audit and Corporate Governance Scrutiny Committee considers and notes the attached report from the Council's External Auditors, Mazars in respect of the Audit Strategy Memorandum.

7 **Decision Information**

Is the decision a Key Decision? A Key Decision is an executive decision which has a significant impact on two or more District wards or which results in income or expenditure to the Council above the following thresholds: <div style="text-align: right;"><input type="checkbox"/></div> <i>BDC: Revenue - £75,000</i> <div style="text-align: right;"><input type="checkbox"/></div> <i>Capital - £150,000</i> <div style="text-align: right;"><input type="checkbox"/></div> <i>NEDDC: Revenue - £100,000</i> <div style="text-align: right;"><input type="checkbox"/></div> <i>Capital - £250,000</i> <input checked="" type="checkbox"/> <i>Please indicate which threshold applies</i>	No
Is the decision subject to Call-In? (Only Key Decisions are subject to Call-In)	No
Has the relevant Portfolio Holder been informed	Yes
District Wards Affected	All
Links to Corporate Plan priorities or Policy Framework	All

8 Document Information

Appendix No	Title
1	Audit Strategy Memorandum
Background Papers (These are unpublished works which have been relied on to a material extent when preparing the report. They must be listed in the section below. If the report is going to Cabinet (NEDDC) or Executive (BDC) you must provide copies of the background papers)	
Report Author	Contact Number
Jayne Dethick – Chief Accountant and Section 151 Officer	7078

AGIN 4(a) – Audit Strategy Memorandum