

<b>Report to:</b>	<b>AUDIT PANEL</b>
<b>Date:</b>	1 August 2023
<b>Reporting Officer:</b>	Ashley Hughes – Director of Resources
<b>Subject:</b>	<b>2021-22 AUDIT STRATEGY MEMORANDUM</b>
<b>Report Summary:</b>	<p>The 2021-22 Audit Strategy Memorandum is a high level planning document by the Council's external auditors, setting out work processes and timetables to complete the audit of the 2021-22 accounts.</p> <p>The 2022-23 Audit Strategy Memorandum will be issued by the Council's external auditors, once they have completed the 2021-22 audit.</p>
<b>Recommendations:</b>	To note the content of the 2021-22 Audit Strategy Memorandum
<b>Corporate Plan:</b>	The report supports the Council's Corporate Plan objectives.
<b>Policy Implications:</b>	The report supports the external audit of the Council's Statement of Accounts.
<b>Financial Implications:</b> (Authorised by the statutory Section 151 Officer & Chief Finance Officer)	An audited statement of accounts gives assurance on the Council's finances.
<b>Legal Implications:</b> (Authorised by the Borough Solicitor)	The requirement to externally audit the Council's statement of accounts is set out in the Accounts and Audit (England) Regulations 2015.
<b>Risk Management:</b>	Associated details are specified within the report.
<b>Access to Information:</b>	Associated details are specified within the report.
<b>Background Information:</b>	The background papers relating to this report can be inspected by contacting



e-mail: [James.Hopwood@tameside.gov.uk](mailto:James.Hopwood@tameside.gov.uk)