

Report to:	AUDIT PANEL
Date:	12 March 2024
Executive Member/ Reporting Officer:	Cllr Jacqueline North – First Deputy (Finance, Resources & Transformation) Ashley Hughes – Director of Resources
Subject:	2022-23 AUDIT STRATEGY MEMORANDUM (ASM)
Report Summary:	The 2022-23 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 2022-23 accounts.
Recommendations:	To note the content of the 2022-23 Audit Strategy Memorandum.
Corporate Plan:	The report supports the Council’s Corporate Plan objectives.
Policy Implications:	There are no direct policy implications flowing from the Statement of Accounts.
Financial Implications: (Authorised by the statutory Section 151 Officer & Chief Finance Officer)	An audited statement of accounts gives assurance on the Council’s finances.
Legal Implications: (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.
Risk Management:	The external audit provides verification of the financial statements.
Access to Information:	The report is to be considered in public.
Background Information:	The background papers relating to this report can be inspected by contacting Stuart Munro, Senior Finance Manager.



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