

**REPORT TO THE GOVERNANCE & AUDIT COMMITTEE  
MEETING ON: 10 DECEMBER 2019**

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**Status:** For information  
**Title:** Audit Strategy Memorandum  
**Originator:** Mark SurrIDGE (Director) / John Pressley (Manager)  
**Where from:** Mazars LLP – External Audit  
**Where to next:** N/A

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1 Purpose of report

1.1 The purpose of this document is to summarise our audit approach for 2019/20, highlight significant audit risks and areas of key judgements and to provide you with the details of our audit team.

2 Recommendations

2.1 The Committee is requested to note the information detailed in the Audit Strategy Memorandum.

3 Summary of Reasons for the Recommendations

3.1 The Audit Strategy Memorandum summarises our audit approach, highlights significant audit risks and areas of key judgements and provides details of our audit team.

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**Information Issued Under Sensitive Issue Procedure: N**