



## Public Session

Report Reference Number: A/17/29

Agenda Item No: 10

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**To:** Audit and Governance Committee  
**Date:** 18 April 2018  
**Author:** Alice Courtney, Democratic Services Officer  
**Lead Officer:** Karen Iveson, Chief Finance Officer (s151)

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**Title:** Audit Strategy Memorandum

### Summary:

The Audit Strategy Memorandum from the external auditor, Mazars, is provided for comment and noting.

### Recommendations:

**To consider the Audit Strategy Memorandum.**

### Reasons for recommendation

*The Audit and Governance Committee is required, in accordance with Part 3 of the Constitution, to consider reports of the external auditor and inspection agencies relating to the actions of the Council.*

#### 1. Introduction and background

1.1 The report has been submitted by the external Auditor, Mazars and sets out the audit plan in respect of Selby District Council for the year ending 31 March 2018. The report forms the basis for discussion at the Audit and Governance Committee meeting.

#### 2 The Report

2.1 The Audit Strategy Memorandum is attached at Appendix A and sets out the proposed audit approach in respect of the year ending 31 March 2018.

2.2 The audit will be delivered in four main phases, as detailed in the report and is expected to be completed by 31 July 2018, in accordance with the new statutory deadlines.

2.3 The Committee will have the opportunity to ask questions of officers and the external auditors at the meeting.

**3 Legal/Financial Controls and other Policy matters**

3.1 None.

**4. Conclusion**

4.1 The Committee is asked to consider the report.

**5. Background Documents**

None.

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**Appendices:**

*A – Audit Strategy Memorandum*