

**AUDIT STRATEGY MEMORANDUM****REPORT OF MAZARS****For Information****1. PURPOSE OF REPORT**

- 1.1 To inform Members of the Audit and Governance Committee that arrangements have been made for representatives from Mazars to be in attendance at this meeting, to present the content of the report Cleveland Fire Authority Audit Strategy Memorandum.

**2. RECOMMENDATION**

- 2.1 That Members note the report of Mazars, attached at Appendix 1 of the report.

**3. BACKGROUND**

- 3.1 This report updates the Audit and Governance Committee on the audit plan which sets out Mazars proposed audit approach and is prepared to assist the Committee in fulfilling its governance responsibilities.

**4 FINDINGS OF MAZARS**

- 4.1 Details of key messages are included in the main body of the report attached as Appendix 1.

**JOANNE GREENER  
AUDIT MANAGER - MAZARS**