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<b>REPORT TO:</b>	<b>AUDIT AND GOVERNANCE COMMITTEE</b>	<b>AGENDA ITEM: 11</b>
<b>DATE OF MEETING:</b>	<b>03 DECEMBER 2025</b>	<b>CATEGORY</b>
<b>REPORT FROM:</b>	<b>FORVIS MAZARS LLP</b>	<b>OPEN</b>
<b>MEMBERS' CONTACT POINT:</b>	<b>MARK SURRIDGE, <a href="mailto:Mark.Surridge@mazars.co.uk">Mark.Surridge@mazars.co.uk</a></b>	<b>DOC:</b>
<b>SUBJECT:</b>	<b>DRAFT VALUE FOR MONEY COMMENTARY</b>	
<b>WARD(S) AFFECTED:</b>	<b>ALL</b>	<b>TERMS OF REFERENCE: AG04</b>

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## **1.0 Recommendations**

1.1 That the Committee note the report (Appendix 1).

## **2.0 Purpose of the Report**

2.1 The accompanying report has been issued by the Council's auditors for the 2026/27 year.

## **3.0 Introduction**

3.1 Forvis Mazars LLP are the council's appointed auditors for the years 2023/24 – 2026/27.

3.2 Mark Surridge, Partner, will be present at the meeting to present the report.

## **4.0 Financial Implications**

4.1 The scale fees paid Forvis Mazars LLP are prescribed by the PSAA (Public Sector Audit Appointments) and are included in the Council's budget.

## **5.0 Corporate Implications**

### **Employment Implications**

5.1 There are no employment implications arising because of this report.

### **Legal Implications**

5.2 There are no legal implications arising because of this report.

### **Corporate Plan Implications**

5.3 There are no direct implications, however effective governance, risk management and control arrangements ensure the achievement of the Council Plan.

## **Risk Impact**

5.4 Effective governance, risk management and control arrangements rely heavily on the assurances of an independent external auditor.

## **7.0 Community Impact**

### **Consultation**

7.1 There are no consultation matters to be considered.

### **Equality and Diversity Impact**

7.2 There are no equality and diversity impact matters to be considered.

### **Social Value Impact**

7.3 There are no social value impact matters to be considered.

### **Environmental Sustainability**

7.4 There are no environmental sustainability matters to be considered.

## **8.0 Background papers**

8.1 None.