

Audit Completion Report

Northumberland County Council
Year ended 31 March 2022

November 2023



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Audit Committee Members
Northumberland County Council
County Hall
Morpeth
Northumberland
NE61 2EF

November 2023

Dear Committee Members

Audit Completion Report – year ended 31 March 2022

We are pleased to present our Audit Completion Report for the year ended 31 March 2022. The purpose of this document is to summarise our audit conclusions.

The scope of our work, including identified significant audit risks and other areas of management judgement, was outlined in our Audit Strategy Memorandum which we presented on 22 November 2022. We have reviewed our Audit Strategy Memorandum and concluded that the original significant audit risks and other areas of management judgement remain appropriate. We noted in our Audit Strategy Memorandum that our risk assessment in respect of our VFM work was not complete; following completion of this risk assessment, we did not identify any significant risks of weaknesses in arrangements.

We would like to express our thanks for the assistance of your team during our audit.

If you would like to discuss any matters in more detail then please do not hesitate to contact me on 07813 752 053.

Yours faithfully

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Section 01:

Executive summary

1. Executive summary

Principal conclusions and significant findings

The detailed scope of our work as your appointed auditor for 2021/22 is set out in the National Audit Office's (NAO) Code of Audit Practice. Our responsibilities and powers are derived from the Local Audit and Accountability Act 2014 and, as outlined in our Audit Strategy Memorandum, our audit has been conducted in accordance with International Standards on Auditing (UK) and means we focus on audit risks that we have assessed as resulting in a higher risk of material misstatement.

In section 4 we have set out our conclusions and significant findings from our audit. This section includes our conclusions on the audit risks and areas of management judgement in our Audit Strategy Memorandum.

Misstatements and internal control recommendations

Section 5 sets out internal control recommendations and section 6 sets out audit misstatements. Section 7 outlines our work on the Council's arrangements to achieve economy, efficiency and effectiveness in its use of resources.

Status and audit opinion

We have made good progress in completing our audit in respect of the financial statements for the year ended 31 March 2022. At the date of this report there remain audit procedures that are in progress and areas where we are continuing to work with officers to resolve audit queries and agree amendments to the financial statements. We will provide an update to you in relation to the matters outstanding in a follow-up letter.

It is worth noting that the timing of the audit has been adversely impacted by several factors, including issues with valuations of the Council and Group's property assets, delays in completing the Advance Northumberland Limited audit, the national infrastructure issue (page) and the national issue in relations to pensions (page). We are also currently discussing with management our VFM considerations for (see Section 07). We will provide the Audit Committee with a verbal update on each area at its forthcoming meeting.



Audit opinion

We anticipate issuing an unqualified opinion, without modification, on the financial statements, however, this is subject to the conclusion of matters which remain outstanding at the time of issuing this report; further detail is set out in sections 2 and 4.



Value for Money

We anticipate having significant weaknesses in arrangements to report in relation to the arrangements that the Council has in place to secure economy, efficiency and effectiveness in its use of resources. Further detail on our Value for Money work is provided in section 7 of this report.



Whole of Government Accounts (WGA)

We have not yet received from the National Audit Office their list of non-material sampled components for WGA. We are unable to discharge our full responsibilities until such instructions have been received.



Wider powers

The 2014 Act requires us to give an elector, or any representative of the elector, the opportunity to question us about the accounting records of the Council and to consider any objection made to the accounts. No questions or objections have been received.

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Section 02:

Status of the audit

2. Status of the audit

Our work is on-going. At present, there are currently no matters of which we are aware that would require modification of our audit opinion. However, this is subject to completion of work in the areas detailed below.

Audit area	Status	Description of the outstanding matters	
Infrastructure		We are awaiting responses to a small number of queries.	
Net defined benefit liability (pensions)		Work is ongoing in this area	 Likely to result in material adjustment or significant change to disclosures within the financial statements.
Property, Plant and Equipment		We are awaiting responses to a small number of queries.	
Value for Money		Work ongoing in relation to 2019/20, 2020/21 and 2021/22 issues	 Potential to result in material adjustment or significant change to disclosures within the financial statements.
Group accounts		We have not yet fully completed our testing in relation to the group accounts.	
Other		Resolution of a small number of queries in relation to other areas of the accounts and Annual Governance Statement, including disclosures in relation to exit packages.	
Review procedures		Review procedures are on-going, namely: - engagement Quality Control Review: required due to the size of the Council; - review of the final revised accounts by our central technical team.	 Not considered likely to result in material adjustment or change to disclosures within the financial statements.
Closing procedures		Review of the revised financial statements and consideration of any post balance sheet events.	



03

Section 03:

Audit approach

3. Audit approach

Changes to our audit approach

We provided details of our intended audit approach in our Audit Strategy Memorandum in November 2022. We have not made any changes to our audit approach since we presented our Audit Strategy Memorandum.

Materiality

Our provisional materiality at the planning stage of the audit was set at £18.735 million for the Group and £18.032 million for the Council using a benchmark of 1.8% of gross revenue expenditure. Our updated assessment of materiality, based on the draft financial statements is £19.028 million for the Group and £18.468 million for the Council, using the same benchmark; we will update this Committee if our final materiality differs significantly upon receipt and review of the revised final financial statements.

Use of experts

There have been no significant changes to our planned approach since issuing our Audit Strategy Memorandum.



Item of account	Management's expert	Our expert
Defined benefit net liability	AON Hewitt (Actuary)	Report commissioned by the National Audit Office from PwC in respect of actuaries nationally.
Property, Plant and Equipment (PPE)	Bruton Knowles (Valuer)	We take into account relevant information available from third parties.
Shared Waste Private Finance Initiative (PFI) facility	Hilco Appraisal Ltd	No expert assessed as being required.
Financial instrument disclosures	Link Asset Services	No expert assessed as being required.





3. Audit approach


Group audit approach


Our group audit approach remains unchanged.


Group component	Approach adopted	Key points or other matters to report
Northumberland County Council (the parent)		None.
Advance Northumberland Group Limited		Full scope audit – reliance on the component auditor. The component auditor is Mazars LLP (partner based out of our Edinburgh office).

 **Full audit**
Performance of an audit of the component's financial information prepared for group reporting purposes using component materiality

 **Audit of balances and/or disclosures**
Performance of an audit of specific balances and/or disclosures included in the component's financial information prepared for group reporting purposes, using component materiality

 **Specific audit procedures**
Performance of specific audit procedures on the component's financial information

 **Review procedures**
Review of the component's financial information prepared for group reporting purposes using the component materiality assigned

 **Desktop analytical review procedures**
Desktop analytical review procedures carried out on non-significant consolidated components

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Section 04: **Significant findings**

4. Significant findings

In this section we outline the significant findings from our audit. These findings include:

- our audit conclusions regarding other significant risks and key areas of management judgement outlined in the Audit Strategy Memorandum;
- our comments in respect of the accounting policies and disclosures that you have adopted in the financial statements. On page 16 we have concluded whether the financial statements have been prepared in accordance with the financial reporting framework and commented on any significant accounting policy changes that have been made during the year;
- any further significant matters discussed with management; and
- any significant difficulties we experienced during the audit.

Significant risk – management override of controls

Management override of controls.	<p>Description of the risk</p> <p>This is a mandatory significant risk on all audits due to the unpredictable way in which such override could occur.</p> <p>Management at various levels within an organisation are in a unique position to perpetrate fraud because of their ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively. Due to the unpredictable way in which such override could occur there is a risk of material misstatement due to fraud on all audits.</p>
	<p>How we addressed this risk</p> <p>We addressed this risk through performing audit work over accounting estimates, journal entries and significant transactions outside the normal course of business or otherwise unusual.</p>
	<p>Audit conclusion</p> <p>There are no significant issues arising from our work that we are required to report to you.</p>



4. Significant findings – significant risk: net defined benefit liability (pensions)

Net defined benefit liability (pensions)	Description of the risk The financial statements contain material pension entries in respect of the retirement benefits. The calculation of these pension figures, both assets and liabilities, can be subject to significant volatility and includes estimates based upon a complex interaction of actuarial assumptions. This results in an increased risk of material misstatement.
How we addressed this risk We: <ul style="list-style-type: none">critically evaluated the Council’s arrangements (including relevant controls) for making estimates in relation to pension entries within the financial statements; andchallenged the reasonableness of the Actuary’s assumptions that underpin the relevant entries made in the financial statements, through the use of an expert commissioned by the National Audit Office;critically assessed the competency, objectivity and independence of the Actuary;liaised with the auditors of the Pension Fund to gain assurance that the overall IAS19 procedures and controls in place at the Pension Fund are operating effectively;compared assumptions to expected ranges, using information provided by the consulting actuary engaged by the National Audit Office; andagreed data in the Actuary’s valuation report for accounting purposes to the relevant accounting entries and disclosures in the Council’s financial statements.	
Audit conclusion We discussed with management the material variance between estimated assets used by the Actuary and the actual assets at the year-end based on the draft Pension Fund accounts. It became apparent that due to the timing of the Actuary’s report production, that it was not based on the latest valuation data used by the Pension Fund, therefore, the Council requested a revised pensions report. This resulted in a reduction to the net pensions liability, due to increased assets, of £26.860 million. As outlined on page 17, the national infrastructure issue was exacerbated in the Council’s case by a delay in receiving the Pension Fund Auditor Assurance letter until 24 March 2023. This meant that the triennial revaluation of the Tyne & Wear Pension Fund as at 31 March 2022 was available as more up-to-date information for management to reflect in the 2021/22 financial statements. This has required further work, which is outlined on page 17 of this report. Our work in this area is not yet fully complete and we will provide an update on outstanding matters to the Committee via a formal follow-up letter, which will include an updated summary of misstatements, if required.	



4. Significant findings – significant risk: valuation of property, plant and equipment

Property, plant and equipment valuation, including investment property	Description of the risk
	<p>The financial statements contain material entries on the balance sheet as well as material disclosure notes in relation to the Council’s holding of property, plant and equipment (including the Council’s PFI waste facility).</p> <p>The Council employs valuation experts to provide information on valuations, however there remains a high degree of estimation uncertainty associated with the (re)valuations of property, plant and equipment due to the significant judgements and number of variables involved.</p>
	How we addressed this risk

We:

- critically assessed the Council’s arrangements for ensuring that property, plant and equipment valuations were reasonable and not materially misstated;
- critically assessed the basis of valuations, using third party trend data where appropriate, as part of our challenge of the reasonableness of the valuations provided by Valuers, including the PFI shared waste facility;
- considered the competence, skills and experience of the Valuers and the instructions issued to the Valuers;
- substantively tested revaluations, including critically reviewing the Council’s own consideration of assets not revalued in the year and why they were not materially misstated;
- liaise with the Council’s new external valuation expert, Bruton Knowles, to understand their approach; and
- where necessary, perform further audit procedures on individual assets to ensure the basis of valuations is appropriate.

Audit conclusion
Work is ongoing in this area. We will report our findings in a follow-up letter.



4. Significant findings – enhanced risk: accounting for PFI arrangements

Accounting for PFI arrangements	<p>Description of the risk</p> <p>The Council has two PFI arrangements, covering:</p> <ul style="list-style-type: none">• fire & rescue; and• a shared waste facility. <p>The method of accounting for PFI assets/liabilities is complex, therefore, this increases the risk of misstatement.</p> <hr/> <p>How we addressed this risk</p> <p>We:</p> <ul style="list-style-type: none">• reviewed the Council’s adopted approach for accounting for its PFI arrangements;• reviewed any changes from prior years to the long-term financial model used;• critically reviewed the assumptions made by management; and• assessed the completeness and accuracy of disclosures. <hr/> <p>Audit conclusion</p> <p>Based on the results of testing, there are no significant matters arising which we are required to report to you.</p>
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4. Significant findings – enhanced risk: accounting for PFI arrangements

Accounting for infrastructure assets	<p>Description of the risk</p> <p>The government has put in place a statutory accounting override to allow local authorities to treat the value of any replaced component of infrastructure assets as nil, without the need to further evidence that this is the case. The override also removes the requirement for authorities to make prior period adjustments to infrastructure asset balances. The override does not include any provision for matters relating to gross cost or accumulated depreciation, as these matters are anticipated to be addressed through the Code.</p> <p>The statutory override does not apply to the depreciation charged in year. CIPFA bulletin 12 Accounting for Infrastructure Assets Temporary Solution specifically considers depreciation and useful lives of assets stating that depreciation is an estimate of economic consumption of economic benefits and cannot be a precise measurement.</p> <p>Given that the value of the Council’s Infrastructure Assets are material, we have identified useful expected lives and the depreciation estimate as a key area of management judgement with a risk of material misstatement.</p>
	<p>How we addressed this risk</p> <p>We addressed this area of management judgement by:</p> <ul style="list-style-type: none">• reviewing management’s review of asset life, residual value and depreciation methodology for infrastructure assets;• assessing the expertise of the engineers management use to inform their estimate of useful expected lives;• reviewing the accounting policies for derecognition of infrastructure assets to ensure they reflect the accounting treatment applied;• obtaining assurance that the apportionment of NBV and in-year expenditure across classes of infrastructure assets are reasonable;• challenging the asset lives determined by the Council where they fall outside of the ranges in the CIPFA bulletin; and• ensuring management have included the disclosures required by the Code Update and Amended Regulations.
	<p>Audit conclusion</p> <p>Subject to completion of our work in this area, we anticipate concluding that the balances and associated disclosures in the final version of the Council’s financial statements are materially accurate and appropriately accounted for within the financial statements. We will be making a recommendation to management in respect of record keeping of expenditure on infrastructure assets, to ensure gross book values, and the associated accumulated depreciation, do not become materially misstated following removal of the statutory override</p>



4. Significant findings

Qualitative aspects of the Council's accounting practices

We have reviewed the Council's accounting policies and disclosures and concluded they comply with the 2021/2022 Code of Practice on Local Authority Accounting, appropriately tailored to the Council's circumstances, subject to some amendments.

Draft accounts were received from the Council on 22 July 2022, ahead of the revised statutory deadline of 31 July 2022.

Significant matters discussed with management

Infrastructure

We have provided the Committee with regular updates on this national issue during the audit, which relates to highways assets. In late December 2022, the Government put in place a statutory accounting override to allow local authorities to treat the value of any replaced component of infrastructure assets as nil, without the need to further evidence that this is the case. The override also removed the requirement for authorities to make prior period adjustments to infrastructure asset balances. The override does not include any provision for matters relating to gross cost or accumulated depreciation, as these matters are anticipated to be addressed through the Code.

The statutory override does not apply to the depreciation charged in year. CIPFA bulletin 12 Accounting for Infrastructure Assets Temporary Solution specifically considers depreciation and useful lives of assets stating that depreciation is an estimate of economic consumption of economic benefits and cannot be a precise measurement.

Given that the Council's infrastructure assets are material, we have identified useful expected lives and the depreciation estimate as a key area of management judgement with a risk of material misstatement.

We have reviewed the Council's assessment of the impact of this issue with associated working papers, and subject to clearing outstanding audit queries, anticipate completing our work in this area in the few weeks.

Pensions

We discussed with management the material variance between estimated assets used by the Actuary and the actual assets at the year-end based on the draft Pension Fund accounts. It became apparent that due to the timing of the Actuary's report production, that it was not based on the latest valuation data used by the Pension Fund. Therefore, the Council requested a revised pensions report. This resulted in a reduction to the net pensions liability, due to increased assets, of £26.860 million. Further details are set out under the significant risk section 4.

In addition, the draft Council accounts included values based on actuarial reports which used estimates at 31 March 2022 based on roll forward of information (e.g. membership data) since the last triennial review at 31 March 2019.

On 1 April 2023, the Council received the latest triennial review from the actuary, which provided more up to date data for 31 March 2022. These values are substantially different to the estimated values used for the draft accounts. We could not place any reliance on the new triennial valuation until:

- the auditor of Tyne and Wear Pension Fund carried out audit procedures on the membership data that supports the valuation; and
- We had obtained appropriate assurance over the other assumptions applied by the actuary.

We received the findings from Tyne and Wear Pension Fund's auditor's testing of triennial membership data on 29 August 2023. We then raised several queries in relation to their findings, which have now been answered to our satisfaction. However, our work in this area is not yet fully complete at this stage..

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4. Significant findings continued

Significant difficulties during the audit

During the audit we encountered two areas of significant delay, neither of which were specific to the Council. The first issue was related to a national infrastructure issue, which was then exacerbated in the Council's case by a delay in receiving the Pension Fund Auditor Assurance letter until 24 March 2023. Page 17 provides further details in relation to these issues.

In addition, we encountered difficulties with the completion of work in the following areas:

- completion of property valuations testing at both Council and Group level;
- completion of the audit of Advance Northumberland Limited in order for us to review the component auditor file and carry out any additional testing at Group level as required; and
- consideration of the impact of issues initially identified by the SOLACE review, which was reported to the Council in June 2022. This has led to further investigations by officers in several areas, which have an impact upon our audit of the financial statements and the Council's value for money arrangements e.g. senior officer remuneration and exit packages.

We note that we have had the full co-operation of management in resolving these issues and that the issues causing the delays relate to issues which we do not anticipate will have an impact on the resources available to the Council or its underlying financial position.

At this stage we still anticipate issuing an unqualified audit opinion although this is subject to the need to consider any issues arising from outstanding work.

Wider responsibilities

Our powers and responsibilities under the 2014 Act are broad and include the ability to:

- issue a report in the public interest;
- make statutory recommendations that must be considered and responded to publicly;
- apply to the court for a declaration that an item of account is contrary to law; and

- issue an advisory notice under schedule 8 of the 2014 Act.

To-date we have not exercised any of these powers as part of our 2021/2022 audit. The 2014 Act also gives rights to local electors and other parties, such as the right to ask questions of the auditor and the right to make an objection to an item of account. No such questions or objections have been raised.



05

Section 05:

Internal control recommendations

5. Internal control recommendations

The purpose of our audit was to express an opinion on the financial statements. As part of our audit we have considered the internal controls in place relevant to the preparation of the financial statements in order to design audit procedures to allow us to express an opinion on the financial statements but not for the purpose of expressing an opinion on the effectiveness of internal controls or to identify any significant deficiencies in their design or operation.

The matters reported are limited to those deficiencies and other control recommendations that we have identified during our normal audit procedures and that we consider to be of sufficient importance to merit being reported. If we had performed more extensive procedures on internal controls we might have identified more deficiencies to be reported or concluded that some of the reported deficiencies need not in fact have been reported. Our comments should not be regarded as a comprehensive record of all deficiencies that may exist or improvements that could be made.

Our findings and recommendations are set out in this section, along with follow-up of prior year recommendations. We have assigned priority rankings to each of them to reflect the importance that we consider each poses to your organisation and, hence, our recommendation in terms of the urgency of required action. In summary, the matters arising fall into the categories set out below:

Priority ranking	Description	Number of issues
1 (high)	In our view, there is potential for financial loss, damage to reputation or loss of information. This may have implications for the achievement of business strategic objectives. The recommendation should be taken into consideration by management immediately.	0
2 (medium)	In our view, there is a need to strengthen internal controls or enhance business efficiency. The recommendations should be actioned in the near future.	1
3 (low)	In our view, internal controls should be strengthened in these additional areas when practicable.	3



5. Internal control recommendations

Other deficiencies in internal control – Level 2

Description of deficiency – Payroll

Audit work on a New Starter Form showed authorisation by the Line Manager was dated 05/01/22, but with a start date of 13/12/21. It was identified that there were 71 new starters listed as starting work with the Council in January 2022. Of these, 9 had a start date prior to January 2022.

Potential effects

Risk of misstatement, whether due to fraud and / or error. New starters commence employment prior to formal authorisation being recorded by HR, meaning that the required checks may be completed retrospectively.

Recommendation

Ensure that New Starter Forms are authorised prior to the employee's formal Start Date and that retrospective approval is avoided.

Management response

The start date was 13/12/2021 as completed by the manager. The form was not submitted by the manager until 05/01/2022, so the person was not placed on the payroll until the January payroll (backdated to the correct dec start date).

Unfortunately, this is a timing issue when managers complete the form. Payroll have little control over this.

We regularly issue communications to remind managers of the importance of completing paperwork in a timely manner and have started attending the managers induction sessions to inform them of the importance and their duties of notifying payroll of changes.

The Council is currently consulting with staff regarding the merging of its two main payrolls. The intention is that there will be one monthly payroll with effect from May 2024 streamlining the process and ensuring that going forward managers have only one deadline to work to.



5. Internal control recommendations

Other deficiencies in internal control – Level 3

Description of deficiency – Loans

Monthly reconciliations of loan repayments should be reviewed and authorised by a senior officer. For March 2022 the reconciliation was not reviewed and signed by a senior officer. Upon enquiry, the reconciliations for other months had been signed and reviewed and this report was used in the budget meetings for loans and investments. However, the use of the report is not direct assurance as to its review.

Potential effects

The entities understanding of its outstanding loan obligations could be incorrect and the loan obligation could be misstated in the accounts.

Recommendation

Ensure that loan reconciliations are appropriately reviewed and that this review is formally documented.

Management response

As outlined, monthly reconciliations of both borrowing and investments are carried out, reviewed and authorised by an appropriate senior officer. There is also, by proxy, a second check completed as the information included within these reconciliations is subsequently reported as part of the monthly budget monitoring process, by the same senior officer.

On this occasion, the senior officer responsible had not added their electronic signature to the face of the reconciliation for March 2022. Whilst all previous eleven months had been authorised appropriately, and a degree of assurance can be gained through the use of March 2022 figures in the subsequent budget monitoring reporting completed by the same officer, we acknowledge that the omission of the signature from the reconciliation presents an issue for auditors in gaining direct assurance for that particular month.

Whilst there is no indication of a systemic issue in the process, the senior officer responsible has since implemented additional reminders via both outlook calendar and through the monthly budget monitoring reporting process to ensure that the **electronic signature is added to the review**.

Description of deficiency - Adult Social Care

Where a service user receives Direct Payments of more than £650pw, officers are required to complete an audit on at least an annual basis to reconcile the money paid with the money spent on the permitted services. Any balance, minus the contingency allowance is then recovered.

For the sampled service user, the most recent 'Audit Report' covered the period from 7/1/21 to 4/6/22, a period of greater than 1 year. From discussion with the officer (who started within this team in September 2021), a backlog had built-up prior to their joining and was being cleared through late 2021/22 and early 2022/23. The backlog meant that, in 21/22, there were service users in receipt of more than £650pw who had not been audited at least once per year.

Potential effects

Officers are not identifying inappropriate expenditure or recovering large balances held by service users in a timely manner.

Recommendation

Ensure that Direct Payments audits are completed on an annual basis for service users in receipt of more than £650pw.

Management response

Our risk rating for audits has been updated as follows:

- Any new DP Accounts are audited quarterly for the first year
- Any managed accounts (e.g. Checkbook/Accountability) are then audited 6-monthly.

All other accounts are then audited using the following criteria:

- Four-weekly payments < £1000.00 (weekly equivalent = < £250.00) are audited annually
- Four-weekly payments £1000.01 – £2499.99 (weekly equivalent = £250.01 – £624.99) are audited 6-monthly
- Four-weekly payments > £2500.00 (weekly equivalent = > £625.00) are audited quarterly.

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5. Internal control recommendations

Other deficiencies in internal control – Level 3

Description of deficiency - NNDR / Council Tax

Audit work noted that there was no formal sign-off / evidence of review following the input of either the Council Tax charges (RRV187) or NNDR parameters for 2021/22 in February 2021. In prior years, reports have been signed to evidence review.

Potential effects

Risk of misstatement due to error.

Recommendation

A record of the individual inputting the key parameters/info into the CT / NNDR system should be maintained, along with evidence of review and approval.

Management response

Electronic copies are now kept in a central drive, due to most of the process being carried out from home. In prior years everything was printed off. In addition to saving the reports we are now also saving a signed and dated statement confirming that the charges were checked and verified.



5. Internal control recommendations

Follow-up of previous internal control recommendations – Level 1

Description of deficiency

Exit Packages

Audit work identified there was insufficient evidence to show appropriate authorisation (e.g. by Members) of the significant senior officer's exit package (termination payment) included in the 2020/21 disclosure note.

There was no evidence of an appropriate business case for the termination payment being considered and approved by Members.

Per the Council's pay policy statement for 2020/21, "payments must always be in the financial and managerial interests of the County Council and all cases must be approved by the relevant Executive Director and the Head of Paid Service or their nominated representative. The Staff and Appointments Cttee has delegated authority from full Council to approve severance and redundancy payments for Chief Officers".

We note also the reference in the then Interim s151 officer's May 2022 S114 report setting out that "the Chief Finance Officer will undertake further investigation to establish whether any other unlawful payments have been made to any officers or former officers, including severance payments, which may require further reports under S114 of the Local Government Finance Act 1988".

Potential effects

Exit packages agreed which do not deliver value for money.

Insufficient oversight by Members over termination of senior officer employment.

Unlawful expenditure.

Recommendation

Ensure there is appropriate Member oversight and approval of senior officer termination payments.

2021/22 Update

The Council has implemented arrangements to ensure appropriate scrutiny and approval processes are established and followed in relation to all exit packages. However, exit packages granted in 2021/22 did not consistently comply with requirements due to the timing of implementation of these new arrangements.



5. Internal control recommendations

Follow-up of previous internal control recommendations – Level 1

Description of deficiency

Senior Officers Remuneration

Insufficient evidence to show appropriate approval of the Chief Executive's 'international allowance' disclosed of £40,000 e.g. approval by Members, via the Staff and Appointments Committee.

We note that the Council's pay policy statement for 2017/18 (no change in the statement applying to 2020/21) states that "any appointment within the Council that attracts a salary package of £100,000 or more will be considered and approved by the Staff & Appointments Committee. Salary package in this respect includes salary and any other fees, allowances, bonuses and benefits in kind that the postholder would routinely be entitled to".

We note also the then Interim s151 officer's S114 report on this matter issued in May 22, concluding the international allowance paid to the Chief Executive of £40,000 per annum was unlawful.

Potential effects

Inappropriately approved allowances.

Unlawful expenditure.

Recommendation

Ensure that all allowances for senior officers are appropriately approved.

2021/22 Update

The 'international allowance' was paid in 2021/22, prior to the section 114 notice issued by the Section 151 Officer in relation to this area. The Council has implemented arrangements to ensure appropriate scrutiny and approval processes are established and followed in relation to all remuneration packages for senior officers.



5. Internal control recommendations

Follow up of internal control recommendations – Level 2

Description of deficiency

Payroll system

A formal check of details input into Oracle used to be maintained (recording member of staff who input the details, and then member of staff who performed check) - during 2020/21, due to Covid-19 pandemic and time constraints, this check has not been in place.

Potential effects

Risk of misstatement, whether due to fraud and / or error.

Recommendation

Reinstate this control.

2021/22 Update

It is acknowledged that during the COVID lockdown when staff were relocated to work from home there were differing approaches in the completion of checklist that were PDF forms rather than hard copies, Payroll are now working with IT for a more automated version/process that will maintain a full audit trail of who has undertaken which element of the process.

There are a number of IT solutions being considered and it is hoped that a solution will be forthcoming asap, staff have been reminded about the importance of maintaining a standard approach on the completion of the existing checklists



5. Internal control recommendations

Follow up of internal control recommendations – Level 2

Description of deficiency

IT General Controls

Audit work identified that some of the employees who left the council during the audit period retained access to the Active Directory (AD).

Potential effects

Failure to remove user accounts from users who have left presents the risk that activities are performed by those not authorised to perform them.

Recommendation

Ensure that leavers are communicated to the system custodians promptly and that access is revoked on or before the users' leave date.

2021/22 Update

Our work on IT General Controls is not yet complete. We will update the Committee on progress in addressing this recommendation in a follow up letter.



5. Internal control recommendations

Follow up of in internal control recommendations – Level 2

Description of deficiency

Debtors loan agreement - Signed copy of loan agreements.

Our testing of long-term debtors identified that::

- the schedule of repayments for one loan per the Council's workings, did not agree to the signed loan agreement.; and
- there was no loan agreement available to support one of the loans (which was part of LGR balances which transferred to the Council, with Newcastle City Council now repaying the loan). Originally Castle Ward MBC. "

Potential effects

Risk of misstatement, whether due to fraud and / or error.

Recommendation

The Council should review all of its loan agreements and ensure that:

- there is a loan agreement for all loans, including those which the Council took over as part of LGR; and
- the schedule of repayments is supported by a signed loan agreement.

2021/22 Update

Officers have undertaken a review of all loans to ensure signed loan agreements and/or an agreed schedule of repayments is in place for each loan. In relation to the Castle Ward MBC loan, officers contacted Newcastle City Council who also did not have a copy of the original loan agreement. Subsequently officers sent Newcastle City Council a schedule of expected loan repayments who have agreed that the schedule is correct.



5. Internal control recommendations

Follow up of internal control recommendations – Level 2

Description of deficiency

Property, plant and equipment (PPE) leases – tenancy agreements.

Our PPE sample testing of assets included a farm for which there was no signed lease agreement.

Potential effects

The Council does not have signed legal agreements in place for leased land which could lead to legal difficulties.

Recommendation

The Council should review all lease arrangements to ensure that where it is the lessor, there is a signed tenancy agreement in place.

2021/22 Update

In relation to Windmill Farm, no lease agreement has been put in place since. However, the basic terms of the tenancy are covered by the Agricultural Holding Act 1948. The tenant died which brought to an end the need for a lease. Part of the property is now being sold and some land is to be retained (for prospective future development). The retained part is to be let to the purchaser of the farm. Transfer and lease documents have been issued and completion is expected before Christmas 2023.

The Council's Strategic Estates Team has also completed a review of all properties and leases and a schedule is now in place. This review identified several missing lease agreements which are now being followed up by officers.



06

Section 06:

Summary of misstatements

6. Summary of misstatements

This section outlines the misstatements identified during the audit, above the trivial threshold for adjustment of £0.571 million for the Group and £0.554 million for the Council.

The first table outlines the misstatements that were identified during our audit which management has assessed as not being material either individually or in aggregate to the financial statements and does not currently plan to adjust.

The second table outlines the misstatements that have been adjusted by management during the audit.

Unadjusted misstatements

		Comprehensive Income and Expenditure Statement		Balance Sheet	
		Dr (£'000)	Cr (£'000)	Dr (£'000)	Cr (£'000)
1	Dr: Short-Term Creditors			1,145	
	Cr: Long-Term Creditors				1,145
	Our work identified that £1.145m of Creditors would be more appropriately classed as Long-Term Creditors rather than Short-Term Creditors.				
2	Dr: Short-Term Creditors			1,430	
	Cr: Expenditure		1,430		
	From our work on the sample testing of Short-Term Creditors, we identified a small number of errors which when extrapolated over the total population of Short-Term Creditors identified a maximum misstatement of £1.430 million.				
3	Dr: Income	1,170			
	Cr: Assets				1,170
	This is the downward revaluation of NCC's share holding in Newcastle Airport as per PwC Report commissioned by South Tyneside Council. No adjustment being made on grounds of materiality.				

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6. Summary of misstatements

Unadjusted misstatements continued

		Comprehensive Income and Expenditure Statement		Balance Sheet	
		Dr (£'000)	Cr (£'000)	Dr (£'000)	Cr (£'000)
4	Dr: Short-Term Debtors Dr: Financing and Investment Income	219		759	
	Cr: Long-Term Debtors Cr: Short-Term Debtors				759 219
Audit testing of Long-Term Debtors identified issues which Management do not wish to amend.					
5	Dr: Long-Term Debtors Dr: Short-Term Debtors			2,407 835	
	Cr: Short-Term Debtors Cr: Income		835		2,407
Audit testing of Short-Term Debtors identified issues which when extrapolated across the whole population resulted errors that Management do not wish to amend.					



6. Summary of misstatements

Unadjusted misstatements continued

		Comprehensive Income and Expenditure Statement		Balance Sheet	
		Dr (£'000)	Cr (£'000)	Dr (£'000)	Cr (£'000)
6	Dr: Short-Term Debtors			2,930	
	Cr: Income		2,930		
The Contingent Asset disclosed in the accounts for street lighting has resulted in a settlement of £2.93m, which should have been disclosed as a Short-Term Debtor.					
Total unadjusted misstatements (including previous pages)		1,389	5,195	9,506	5,700



6. Summary of misstatements

Adjusted misstatements

	Comprehensive Income and Expenditure Statement		Balance Sheet	
	Dr (£'000)	Cr (£'000)	Dr (£'000)	Cr (£'000)
1	Dr: Net defined benefit liability		26,860	
	Cr: Remeasurement of the net defined benefit liability	26,860		
	Being the amendment as a result of the revised Actuary's report obtained, due to there being a significant difference between the data used by the Actuary compared to the Pension Fund in respect of pension assets.			
2	Dr: Long-Term Capital Grants Received in Advance		12,272	
	Cr: Short-Term Capital Grants Received in Advance			12,272
	Detailed audit work identified that a number of Capital Grants Received in Advance and Revenue Grants Received in Advance (RG RIA) were incorrectly classified and disclosed on the Balance Sheet.			
3	Dr: NNDR Provision for Appeals (Short-Term)		7,348	
	Cr: NNDR Provision for Appeals (Long-Term)			7,348
	The Council had made a provision for NNDR Appeals of £8,699k which were all classified as Short-Term. Further work identified that a more reasonable split of this figure would be a Short-Term provision of £1,351k and a Long-Term provision of £7,348k.			

6. Summary of misstatements

Adjusted misstatements continued

		Comprehensive Income and Expenditure Statement		Balance Sheet	
		Dr (£'000)	Cr (£'000)	Dr (£'000)	Cr (£'000)
4	Dr: Group CIES Subsidiary Companies Income	3,190			
	Cr: Group CIES Subsidiary Companies Expenditure		3,190		
To correct the misclassification of income and expenditure adjusting entries on consolidation.					
Total adjusted misstatements (including previous page)		3,190	30,050	46,480	19,620



6. Summary of misstatements

Disclosure amendments

Audit work identified a number of amendments to disclosures. The most significant are summarised below, split into adjusted and unadjusted.

Adjusted disclosure amendments

Disclosures

- **Narrative Report:** A small number of issues were identified including –
 - The 2021/22 Total Services variance figure in the Revenue Budget & Outturn table should be £5,640k, not £6,136k as originally reported
 - Reference to British Volt development at Cambois which has now been removed.
 - The draft accounts identified that in 2021-22 the Council received £7.31 million in relation to Contain Outbreak Management Fund. The correct figure was £2.20 million
- **Note 17 Capital Expenditure and Capital Financing:** A disclosure error in that the item for £300k originally disclosed as 'Advance Northumberland Share Capital' should have stated 'Northumberland Enterprise Holdings Limited Share Capital'.
- **Note 19 Financial Instruments –** The narrative in relation to Newcastle Airport Local Authority Holding Company Limited was updated to more accurately reflect the current position.
- **Note 26 Creditors:** The total amounts disclosed in this Note were correct however the split within the headings were incorrect. The affected headings were NHS Bodies, Other Entities and Individuals, Other Local Authorities, and Public Corporations and Trading Funds.
- **Note 27 Significant Commitments under Capital Contracts:** Figures disclosed for County Hall were overstated by £3.6 million.
- **Note 41 Accounting Standards That Have Been Issued but Have Not Yet Been Adopted:** Note narrative updated to include reference to IAS 16 (Property, Plant and Equipment) – amendments relating to Proceeds before Intended Use.
- **Note 42 Critical Judgements in Applying Accounting Policies:** Narrative has been amended and updated to more accurately reflect the current position
- **Note 44 Events After the Reporting Period:** Reference to the Academy conversions has been updated to more fully explain the current position.
- **Collection Fund Statement, Note 2 (NNDR);** The total non-domestic rateable value of all properties in Northumberland was reported as £233.511 million in table 2 however the correct figure as per the Valuation Office Agency Schedule for the year ending 31/3/22 showed a figure of £235.846 million, a variance of £2.335 million.
- **Group Accounts Note 9 Officers Remuneration;** The original report published in relation to employee's remuneration included the incorrect parameters. A revised report identified that a further 2 employees should be disclosed - an additional employee in the £65-£70k banding and an additional employee in the £80-85k banding.
- **Group Disclosures;** A Group Financing Investment Income and Expenditure note was not disclosed in the draft accounts. This has now been added.

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Disclosure amendments

Unadjusted disclosure amendments

- **Notes to the Accounts - Notes References;** The table on Page 39 do not list page numbers for the Notes, making the Accounts difficult to navigate for the reader.
- **Note 19 Financial instruments;** PwC were commissioned to complete a revaluation of the Newcastle Airport shares held by the 'LA7', producing a revised valuation for council as at 31 March 2022. The revised valuation for Northumberland County Council's shareholding was received in late July 2022 and reduced the share valuation from £13.49 million to £12.32 million, a reduction of £1.17 million. Giving the timing of receipt of the valuation and also the financial impact, officers are proposing not to adjust the 2021/22 Accounts.



07

Section 07:

Value for Money

7. Value for Money

Approach to Value for Money

We are required to consider whether the Council has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources. The NAO issues guidance to auditors that underpins the work we are required to carry out and sets out the reporting criteria that we are required to consider. The reporting criteria are:

- **Financial sustainability** - how the Council plans and manages its resources to ensure it can continue to deliver its services
- **Governance** - how the Council ensures that it makes informed decisions and properly manages its risks
- **Improving economy, efficiency and effectiveness** - how the Council uses information about its costs and performance to improve the way it manages and delivers its services

At the planning stage of the audit, we undertake work to understand the arrangements that the Council has in place under each of the reporting criteria and we identify risks of significant weaknesses in those arrangements. Although we describe this work as planning work, we keep our understanding of arrangements under review and update our risk assessment throughout the audit to reflect emerging issues that may suggest significant weaknesses in arrangements exist.

Where our risk-based procedures identify actual significant weaknesses in arrangements we are required to report these and make recommendations for improvement. Where such significant weaknesses are identified, we report these in the audit report.

The primary output of our work on the Council's arrangements is the commentary on those arrangements that forms part of the Auditor's Annual Report. We intend to issue the Auditor's Annual Report no later than three months after the auditor's report on the financial statements is signed.

Status of our work

We are yet to complete our work in respect of the Council's arrangements for the year ended 31 March 2022. At the time of preparing this report, we anticipate issuing a qualified opinion in relation to the arrangements that the Council has in place to secure economy, efficiency and effectiveness in its use of resources, however, we continue to undertake work on the Council's arrangements.

As noted already, our commentary on the Council's arrangements will be provided in the Auditor's Annual Report no later than three months after the auditor's report on the financial statements is signed.



Appendices

A: Draft management representation letter

B: Draft audit report

C: Independence

D: Other communications

Appendix A: Draft management representation letter

Mr Cameron Waddell
Partner
Mazars LLP

Date:

Northumberland County Council - audit for year ended 31 March 2022

This representation letter is provided in connection with your audit of the financial statements of Northumberland County Council (the Council) for the year ended 31 March 2022 for the purpose of expressing an opinion as to whether the financial statements give a true and fair view in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2021/22 (the Code) as amended by the Update to the Code and Specifications for Future Codes for Infrastructure Assets (“the Code Update”), published in November 2022 and applicable law.

I confirm that the following representations, to the best of my knowledge and belief, are made on the basis of enquiries of management and staff with relevant knowledge and experience (and, where appropriate, inspection of supporting documentation) sufficient to satisfy ourselves that I can properly make each of the following representations to you.

My responsibility for the financial statements and accounting information

I believe that I have fulfilled my responsibilities for the true and fair presentation and preparation of the financial statements in accordance with the Code and applicable law.

My responsibility to provide and disclose relevant information

I have provided you with:

- access to all information of which we are aware that is relevant to the preparation of the financial statements such as records, documentation and other material;
- additional information that you have requested from us for the purpose of the audit; and
- unrestricted access to individuals within the Council you determined it was necessary to contact in order to obtain audit evidence.

I confirm as Executive Director of Transformation and Resources (Section 151 Officer) that I have taken all the necessary steps to make me aware of any relevant audit information and to establish that you, as auditors, are aware of this information. As far as I am aware there is no relevant audit information of which you, as auditors, are unaware.

Accounting records

I confirm that all transactions that have a material effect on the financial statements have been recorded in the accounting records and are reflected in the financial statements. All other records and related information, including minutes of all Council and committee meetings, have been made available to you.



Appendix A: Draft management representation letter

Accounting policies

I confirm that I have reviewed the accounting policies applied during the year in accordance with Code and International Accounting Standard 8 and consider these policies to faithfully represent the effects of transactions, other events or conditions on the Council’s financial position, financial performance and cash flows.

Accounting estimates, including those measured at fair value

I confirm that any significant assumptions used by the Council in making accounting estimates, including those measured at current or fair value, are reasonable.

Contingencies

There are no material contingent losses including pending or potential litigation that should be accrued where:

- information presently available indicates that it is probable that an asset has been impaired or a liability had been incurred at the balance sheet date; and
- the amount of the loss can be reasonably estimated.

There are no material contingent losses that should be disclosed where, although either or both the conditions specified above are not met, there is a reasonable possibility that a loss, or a loss greater than that accrued, may have been incurred at the balance sheet date.

There are no contingent gains which should be disclosed.

All material matters, including unasserted claims, that may result in litigation against the Council have been brought to your attention. All known actual or possible litigation and claims whose effects should be considered when preparing the financial statements have been disclosed to you and accounted for and disclosed in accordance with the Code and applicable law.

Laws and regulations

I confirm that I have disclosed to you all those events of which I am aware which involve known or suspected non-compliance with laws and regulations, together with the actual or contingent consequences which may arise therefrom.

The Council has complied with all aspects of contractual agreements that would have a material effect on the accounts in the event of non-compliance.



Appendix A: Draft management representation letter

Fraud and error

I acknowledge my responsibility as Executive Director of Transformation and Resources (Section 151 Officer) for the design, implementation and maintenance of internal control to prevent and detect fraud and error.

I have disclosed to you:

- all the results of my assessment of the risk that the financial statements may be materially misstated as a result of fraud;
- all knowledge of fraud or suspected fraud affecting the Council involving:
 - management and those charged with governance;
 - employees who have significant roles in internal control; and
 - others where fraud could have a material effect on the financial statements.

I have disclosed to you all information in relation to any allegations of fraud, or suspected fraud, affecting the Council’s financial statements communicated by employees, former employees, analysts, regulators or others.

Related party transactions

I confirm that all related party relationships, transactions and balances, have been appropriately accounted for and disclosed in accordance with the requirements of the Code and applicable law. I have disclosed to you the identity of the Council’s related parties and all related party relationships and transactions of which I am aware.

Charges on assets

All the Council’s assets are free from any charges exercisable by third parties except as disclosed within the financial statements.

Impairment review

To the best of my knowledge, there is nothing to indicate that there is a permanent reduction in the recoverable amount of the property, plant and equipment below their carrying value at the balance sheet date. An impairment review is, therefore, not considered necessary.

Future commitments

I am not aware of any plans, intentions or commitments that may materially affect the carrying value or classification of assets and liabilities or give rise to additional liabilities.

Service Concession Arrangements

I am not aware of any material contract variations, payment deductions or additional service charges in 2021/22 in relation to the Council’s PFI schemes that you have not been made aware of.



Appendix A: Draft management representation letter

Subsequent events

I confirm all events subsequent to the date of the financial statements and for which the Code and applicable law, require adjustment or disclosure have been adjusted or disclosed .Should further material events occur after the date of this letter which may necessitate revision of the figures included in the financial statements or inclusion of a note thereto, I will advise you accordingly.

I confirm I have disclosed to you the extent of RAAC (Reinforced Autoclaved Aerated Concrete) in Council-owned buildings and to date, there is no indication of any significant issues.

I confirm also I have assessed the impact on the Council of the global banking challenges, in particular on whether this impacts on the Council’s ability to continue as a going concern and on post balance sheet disclosures.

Going concern

To the best of my knowledge there is nothing to indicate that the Council will cease to continue as a going concern in the foreseeable future. The period to which I have paid particular attention in assessing the appropriateness of the going concern basis is not less than twelve months from the date of approval of the financial statements.

Unadjusted misstatements

I confirm that the effects of the uncorrected misstatements are immaterial, both individually and in aggregate, to the financial statements as a whole. *[Please ensure an appendix is attached to the letter setting out all unadjusted errors]*

Yours faithfully

Executive Director of Transformation and Resources:

Date:



Appendix B: Draft audit report

Independent auditor's report to the Members of Northumberland County Council

Audit opinion

To follow



Appendix C: Independence

We are committed to independence and are required by the Financial Reporting Council to confirm to you at least annually in writing that we comply with the FRC’s Ethical Standard. In addition, we communicate any matters or relationship which we believe may have a bearing on our independence or the objectivity of the audit team.

Based on the information provided by you and our own internal procedures to safeguard our independence as auditors, we confirm that in our professional judgement there are no relationships between us and any of our related or subsidiary entities, and you and your related entities creating any unacceptable threats to our independence within the regulatory or professional requirements governing us as your auditors.

We have policies and procedures in place which are designed to ensure that we carry out our work with integrity, objectivity and independence. These policies include:

- all partners and staff are required to complete an annual independence declaration;
- all new partners and staff are required to complete an independence confirmation and also complete computer based ethical training;
- rotation policies covering audit engagement partners and other key members of the audit team; and
- use by managers and partners of our client and engagement acceptance system which requires all non-audit services to be approved in advance by the audit engagement partner.

We confirm, as at the date of this document, that the engagement team and others in the firm as appropriate, Mazars LLP are independent and comply with relevant ethical requirements. However, if at any time you have concerns or questions about our integrity, objectivity or independence please discuss these with Cameron Waddell in the first instance.

Prior to the provision of any non-audit services Cameron Waddell will undertake appropriate procedures to consider and fully assess the impact that providing the service may have on our auditor independence.

Principal threats to our independence and identified associated safeguards in relation to the non-audit work are summarised below. Note that each of these services relate to work on grant claims and returns at local authorities where such assurance is mandated by legislation or by a relevant national body or regulator.

Area of work	Perceived threat	Safeguards and commentary
Assurance Services: Housing Benefits Subsidy return	Self-review threat	No safeguards required. The fee for this work is neither significant to Mazars LLP nor the Council/Group.
Assurance Services: Teachers’ Pensions Return	Self-review threat	No safeguards required. The fee for this work is neither significant to Mazars LLP nor the Council/Group.
Assurance Services: Pooling of Housing Capital Receipts return	Self-review threat	No safeguards required. The fee for this work is neither significant to Mazars LLP nor the Council/Group.



Appendix D: Other communications

Other communication	Response
Compliance with laws and regulations	We have not identified any significant matters involving actual or suspected non-compliance with laws and regulations. We will obtain written representations from management that all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements have been disclosed.
External confirmations	There were some delays and issues with regard to obtaining external confirmations, however, nothing which has indicated any risk of material misstatement, whether due to fraud or error.
Related parties	<p>Issues were identified in respect of related parties disclosures, as set out in section 4 'significant matters discussed with management' and section 06 'adjusted disclosure amendments', along with an internal control recommendation raised in section 5.</p> <p>We will obtain written representations from management confirming that:</p> <ul style="list-style-type: none"> a. they have disclosed to us the identity of related parties and all the related party relationships and transactions of which they are aware; and b. they have appropriately accounted for and disclosed such relationships and transactions in accordance with the requirements of the applicable financial reporting framework.
Going concern	<p>We have not identified any evidence to cause us to disagree with the Executive Director of Transformation and Resources (Section 151 Officer) that Northumberland County Council will be a going concern, and therefore, we consider that the use of the going concern assumption is appropriate in the preparation of the financial statements.</p> <p>We will obtain written representations from management, confirming that all relevant information covering a period of at least 12 months from the date of approval of the financial statements has been taken into account in assessing the appropriateness of the going concern basis of preparation of the financial statements.</p>



Appendix D: Other communications

Other communication	Response
<p>Subsequent events</p>	<p>We are required to obtain evidence about whether events occurring between the date of the financial statements and the date of the auditor’s report that require adjustment of, or disclosure in, the financial statements are appropriately reflected in those financial statements in accordance with the applicable financial reporting framework.</p> <p>We will obtain written representations from management that all events occurring subsequent to the date of the financial statements and for which the applicable financial reporting framework requires adjustment or disclosure have been adjusted or disclosed.</p>
<p>Matters related to fraud</p>	<p>We have designed our audit approach to obtain reasonable assurance whether the financial statements as a whole are free from material misstatement due to fraud. In addition to the work performed by us, we will obtain written representations from management, and the Audit and Standards Committee, confirming that</p> <ul style="list-style-type: none"> a. they acknowledge their responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud; b. they have disclosed to the auditor the results of management’s assessment of the risk that the financial statements may be materially misstated as a result of fraud; c. they have disclosed to the auditor their knowledge of fraud or suspected fraud affecting the entity involving: <ul style="list-style-type: none"> i. management; ii. employees who have significant roles in internal control; or iii. others where the fraud could have a material effect on the financial statements; and d. they have disclosed to the auditor their knowledge of any allegations of fraud, or suspected fraud, affecting the entity’s financial statements communicated by employees, former employees, analysts, regulators or others.



Cameron Waddell, Partner

Mazars

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Bank Chambers
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Mazars is an internationally integrated partnership, specialising in audit, accountancy, advisory, tax and legal services*. Operating in over 90 countries and territories around the world, we draw on the expertise of 40,400 professionals – 24,400 in Mazars' integrated partnership and 16,000 via the Mazars North America Alliance – to assist clients of all sizes at every stage in their development.

*where permitted under applicable country laws.