

External audit progress report

Northumberland County Council

Audit Committee
March 2022



1. Audit progress
2. National publications

01

Section 01:

Audit progress

Audit progress

Purpose of this report

This report provides the Committee's March 2022 meeting with:

- an update on progress in delivering the 2020/21 audit and assurance work; and
- a summary of recent relevant reports and publications for your information (Section 2).

2020/21 assurance work

For 2020/21, we have been engaged to carry out three assurance engagements, namely:

- Teachers' Pensions return;
- the pooling of housing capital receipts return to DHLUC; and
- the housing benefits subsidy return to DwP.

Teachers' Pensions return

This work was completed in November 2021, with no issues arising.

Pooling of housing capital receipts return

This work was completed in February 2022, with no issues arising.

Housing benefits subsidy return

Work is close to completion. Some additional testing has been required in respect of errors identified.

Audit progress

2020/21 audit

Our work is ongoing. We intend to bring our 2020/21 Audit Completion Report to the May 2022 Audit Committee.

We have set out, in the following table, a summary of progress to date, to give an overview of:

- whether key areas of work are on-going or complete;
- where complete, whether there is any material misstatement of the financial statements (where work is on-going, this is shown as 'TBC' i.e. to be confirmed); and
- some brief narrative to set out any issues arising to date, noting a full schedule will be included in our Audit Completion Report.

We would highlight that where work is shown as 'complete' in the following table, this is subject to:

- manager, partner and independent partner review; and
- our technical team's review of the final revised financial statements.

The file review process may raise queries which lead us to revisit areas completed; this is a normal part of the audit process.

Significant matters discussed with management in relation to the audit of the financial statements

Significant matters discussed with management to date have included:

- **Property, plant and equipment valuations**
- **Property, plant and equipment:** infrastructure derecognition of £45.021 million. This is a result of the Council's follow-up of an issue identified during the 2019/20 audit and an internal control recommendation we raised. Our work is on-going in this area and the Council is carrying out further work.
- **Pensions:** the Council obtained a revised pensions report from the Actuary, resulting in a decrease to the net pensions liability of £44.810 million. This was due to there being a significant movement in the stock market, impacting on Pension Fund asset valuations in the final quarter of 2020/21. This, in turn, led to a material difference between the estimated return on assets used by the Actuary and the actual return on assets. A similar issue was identified at other local authorities in the North East part of the same Pension Fund.

Audit progress

Significant matters discussed with management in relation to the audit of the financial statements (continued)

- **Group financial statements:** prior period adjustment for an error identified in the classification between Group Usable and Group Unusable Reserves (no net impact).
- **Covid-19 grant recognition:** the impact of the pandemic and how grants from central government have been treated in the financial statements.
- **The calculation of the impairment of debtors allowance** and the impact of the economic downturn.
- **Airport shares and loan notes:** the external valuation and the assumptions made in the small upwards valuation of the Airport shares, as well as the expected credit loss for the Council's long-term loan notes to the Airport.

We are grateful to officers in the Council's finance team for their continued co-operation in undertaking the 2020/21 audit.

Audit progress

This table sets out progress on the 2020/21 financial statements audit.

Area	Status	Material misstatement?	Comments
Statutory records	Complete	No	Additional disclosure required to explain the restatement of the income and expenditure statement due to portfolio changes.
Related party transactions	On-going	TBC	Largely complete; some residual areas to complete. Formal responses to our letters to 'Those Charged with Governance' and the s151 officer outstanding.
Movement in Reserves Statement	Complete	No	Conclusion will be revisited following completion of other work.
Expenditure testing	On-going	TBC	Payroll testing on-going; some delays in obtaining information.
Income testing	On-going	TBC	Additional work was required due to an error identified in our initial 'cut-off' testing (i.e. testing whether income was included in the correct year). Further work was carried out, with the conclusion that it was an isolated non-material error.
Grant income testing	On-going	TBC	
Covid-19 grant income testing	On-going	TBC	
Other operating income and expenditure	Complete	No	
Financing and investment income and expenditure	Complete	Yes	Amendment to the 'remeasurement of the net pensions liability' as a result of the revised pensions report (further details overleaf).

Audit progress

This table sets out progress on the 2020/21 financial statements audit (continued).

Area	Status	Material misstatement?	Comments
Cash flow statement	Complete	No	Conclusion will be revisited following completion of other work.
Property, plant and equipment	On-going	Yes	<p>Issues arising, including:</p> <ul style="list-style-type: none"> • delays in obtaining the required sample evidence; • schools not valued on the required 'modern equivalent asset' basis, requiring additional work by the Council which we are considering; • incorrect inclusion of a 'contingency' allowance in depreciated replacement cost valuations; • floor plan evidence not readily available for some of the sampled assets, with the Council having to undertake additional work to evidence floor areas; • capital expenditure on assets not owned by the Council incorrectly treated in the financial statements; • the write-out of £45.021 million of infrastructure assets, which is a significant area we are discussing with management; and • amendments required to disclosures.
Capital financing requirement disclosure	On-going		Discussions with management and internal challenge in respect of the Council's approach to not setting aside any revenue provision for repayment of loans where the principal is repaid over the term of the loan.
Investments	On-going		One direct confirmation remains outstanding at the time of writing this report (where we write to the organisation to obtain 'direct' confirmation of the investment the Council has made).
Debtors	On-going		Internal control recommendation (medium priority) to be raised in respect of the lack of signed copy of one loan agreement in our sample.
Cash and cash equivalents	On-going		One school omitted from the bank confirmation we received; we have requested an updated confirmation from the bank.

Audit progress

This table sets out progress on the 2020/21 financial statements audit (continued).

Area	Status	Material misstatement?	Comments
Loans and borrowings	Complete	No	
Creditors	On-going	TBC	
Capital grants receipts in advance	On-going	TBC	Consideration of whether the classification of these grants is correct i.e. long-term or short, as well as the accounting treatment.
Long-term liabilities – pensions	On-going	Yes	<p>The Council obtained a revised pensions report from the Actuary, due to there being a material difference in the 'return on assets', between what the Actuary estimated and the actual return on assets for the final quarter of 2020/21. This increase in the pension fund assets will result in a decrease to the Council's net pensions liability by approximately £44.8 million.</p> <p>We will also be reporting an unadjusted non-material error (subject to consideration of cumulative materiality) arising from our consideration of the assurance from the Pension Fund auditor.</p>
Private finance initiative	Complete	No	
Financial instruments	Complete	No	Amendments required to disclosures.
Usable & Unusable reserves	Complete	No	Amendments required to disclosures.
Housing Revenue Account	Complete	No	
Collection Fund	Complete	No	

Audit progress

This table sets out progress on the 2020/21 financial statements audit (continued).

Area	Status	Material misstatement?	Comments
Firefighters' Pension Fund	Complete	No	
Provisions	Complete	No	
Contingent liabilities and contingent assets	Complete	No	Amendments required to disclosures, plus, depending on progress in reaching settlements in one area, the Council may need to consider whether there are any material post balance sheet events to consider, which may impact on disclosures.
Use of experts	On-going	No	Response outstanding from one of the Council's Valuers.
Accounting estimates	On-going	TBC	Informed by audit work in multiple other areas.
Group accounts	On-going	Yes	<p>The Council plans to restate the Group accounts, following identification of an error in classification between the Group Usable and Unusable Reserves (with no net impact upon net assets of the Group).</p> <p>In addition, the Council plans to restate the Group Movement in Reserves Statement for classification between several areas.</p> <p>The external audit of Advance is nearing completion at the time of issuing this report and we have obtained permission to include on this Committee's agenda the Audit Completion Report setting out the results of the 2020/21 external audit.</p> <p>Once the Advance audit is complete, we intend to review of the audit file of the Advance auditor, as planned, to feed into our assurance for the Group financial statements.</p>

Audit progress

This table sets out progress on the 2020/21 financial statements audit (continued).

Area	Status	Material misstatement?	Comments
Senior officers' remuneration	On-going	TBC	
Exit packages	On-going	TBC	
Members' allowances	On-going	TBC	
Expenditure and funding analysis	Complete	No	Amendments required to disclosures.
Accounting policies	Complete	No	Amendments required to disclosures.
Disclosure of assumptions and key sources of estimation uncertainty	Complete	No	Amendments required to disclosures.
Disclosure of critical judgements	Complete	No	Amendments required to disclosures.
Going concern	Complete	No	Complete, subject to final procedures and other work.
Dedicated Schools Grant disclosure	Complete	No	Linked unadjusted non-material error will be included in our report in respect of the prior year incorrect treatment of the schools deficit for 2019/20, which was taken to an earmarked reserve; this accounting treatment is not permitted. We note this in the context of this 'negative' earmarked reserve becoming 'positive' by the end of March 2021, due to an overall schools' surplus in 2020/21.

Audit progress

This table sets out progress on the 2020/21 financial statements audit (continued).

Area	Status	Material misstatement?	Comments
Narrative report	Complete	No	Amendments will be required as a result of amendments to the primary statements.
Annual governance statement 2020/21	On-going	-	We would highlight the requirement for the Council to ensure that the Annual Governance Statement (AGS) covers the period up to and including when the opinion on the 2020/21 financial statements are signed, therefore, further work may be required, depending on any changes to the AGS.
IT general controls testing	Complete	No	One recommendation to be raised (medium-priority) in respect of the Council ensuring that any leavers have their access promptly removed from the 'Active Directory'.
Value for money	On-going	-	As we have not reported yet on the 2019/20 value for money conclusion, we cannot conclude our work in respect of the 2020/21 value for money requirements. Our conclusions for both years will be informed by the outcomes of the current review that is currently being undertaken by SOLACE.

02

Section 02:

National publications

National publications

	Publication/update	Key points
Chartered Institute of Public Finance and Accountability (CIPFA)		
1.	New Prudential and Treasury Management Codes	These two statutory and professional codes are important regulatory elements of the capital finance framework within which local authorities operate.
2.	CIPFA launches value for money toolkit with the University of Oxford's GO Lab	Based on the UK National Audit Office's standard definition of value for money, the toolkit offers a consistent approach to programme evaluation.
3.	Emergency proposals for an update of the 2021/22 Code of Practice on Local Authority Accounting in the United Kingdom and the 2022/23 Code	CIPFA published a consultation on emergency proposals for the update of the 2021/22 (and 2022/23) Code. They are aimed at improving the completion rates for publication of audited accounts and include: <ul style="list-style-type: none"> • delaying the implementation of IFRS 16 for at least 1 year, so the implementation date would now be 1 April 2023 at the earliest; and • allowing for an optional pause of the property revaluation cycle.
Department for Levelling Up, Housing and Communities		
4.	Consultation on changes to the capital framework: Minimum Revenue Provision	This consultation seeks views on proposed changes to regulations to better enforce the duty of local authorities to make prudent Minimum Revenue Provision each year.
5.	Measures to improve local audit delays and accounts and audit timetable confirmed	DLUHC have announced a new package of measure to support the improved timeliness of local audit. These include additional funds and an extension of the deadline for publishing accounts.
National Audit Office (NAO)		
6.	The Government's preparedness for the COVID-19 pandemic: lessons learned for government on risk management	The report sets out central government's risk analysis, planning, and mitigation strategies prior to the arrival of the COVID-19 pandemic, with the aim of drawing out wider learning for the government's overall approach.
7.	The Local Government finance system in England: Overview and Challenges	This overview looks at what local government in England spends, how this spending is funded and the effect of changes in recent years. It draws on relevant findings from past NAO work.
8.	Departmental Overview 2020-21: Department for Levelling Up, Housing and Communities	This provides a summary of the Department's spending in 2020-21, its major areas of activity and performance, and the challenges it is likely to face in the coming year.
9.	Cyber and Information Security: Good practice guide	Audit committees should be scrutinising cyber security arrangements. This guidance complements government advice by setting out high-level questions and issues for audit committees to consider.

National publications

	Publication/update	Key points
National Audit Office (NAO) - continued		
10.	Climate change risk: A good practice guide for Audit and Assurance Committees	This guide helps Committees recognise how climate change risks could manifest themselves and support them in challenging senior management on their approach to managing climate change risks.
11.	AGN/03 – Auditor’s work on Value for Money Arrangements – Updated Guidance	NAO has updated its guidance and confirmed there are no significant changes to the expected approach or timetable.
Financial Reporting Council		
12.	Inspection findings into the quality of major local body audits	The findings show an improvement on the previous year but the timeliness of reporting was a concern.

NATIONAL PUBLICATIONS

CIPFA

1. CIPFA publishes new Prudential and Treasury Management Codes, December 2021

CIPFA has published the new Prudential Code for Capital Finance in Local Authorities (Prudential Code) and Treasury Management in the Public Services Code of Practice and Cross-Sectoral Guidance Notes (the Treasury Management Code) following a consultation period. These two statutory and professional codes are important regulatory elements of the capital finance framework within which local authorities operate. Local authorities are required by regulation to 'have regard to' their provisions. Guidance notes will follow shortly in the new year.

The updated **Prudential Code** includes the following as the focus of the substantive changes:

- The provisions in the code, which present the approach to borrowing in advance of need in order to profit from additional sums borrowed, have been strengthened. The relevant parts of the code have augmented to be clear that borrowing for debt-for-yield investment is not permissible under the Prudential Code. This recognises that commercial activity is part of regeneration but underlines that such transactions do not include debt-for yield as the primary purpose of the investment or represent an unnecessary risk to public funds.
- Proportionality has been included as an objective in the Prudential Code. New provisions have been added so that an authority incorporates an assessment of risk to levels of resources used for capital purposes.

The main changes to the updated **Treasury Management Code** and the accompanying guidance for local authorities are as follows:

- Investment management practices and other recommendations relating to non-treasury investments are included within the Treasury Management Practices (TMPs) alongside existing TMPs.
- The guidance will recommend the introduction of the Liability Benchmark as a treasury management indicator for local government bodies (note that CIPFA has issued a toolkit to assist local authorities with the production of this indicator).
- Environmental, Social and Governance (ESG) risks are incorporated into TMP1 (Risk Management) rather than a separate TMP 13.
- The purpose and objective of each category of investments should be described within the Treasury Management Strategy.

<https://www.cipfa.org/about-cipfa/press-office/latest-press-releases/cipfa-issues-new-prudential-and-treasury-management-codes>

NATIONAL PUBLICATIONS

CIPFA (continued)

2. CIPFA launches value for money toolkit with the University of Oxford's GO Lab, August 2021

CIPFA has partnered with the Government Outcomes Lab (GO Lab) from the University of Oxford's Blavatnik School of Government to develop the innovative GO Lab-CIPFA Value for Money (VfM) Toolkit.

Based on the UK National Audit Office's standard definition of value for money, the toolkit offers a consistent approach to programme evaluation and has been developed in response to recent trends towards the use of outcomes-based contracts (OBCs) and impact bonds.

The toolkit provides public managers with a framework to help assess the economic validity of public programmes, while also serving as a self-assessment instrument. The toolkit promotes thinking about the longer-term effects of interventions, such as outcomes and impacts, during the design and planning stage of public sector programmes.

The GO Lab-CIPFA VfM toolkit is available for free download on the CIPFA website.

<https://www.cipfa.org/services/go-lab-cipfa-value-for-money-toolkit>

3. Emergency proposals for an update of the 2021/22 Code of Practice on Local Authority Accounting in the United Kingdom and the 2022/23 Code, February 2022

CIPFA LASAAC has issued an exceptional consultation on time limited changes to the code to help alleviate delays to the publication of audited financial statements. Only 9% of local authority accounts in England met the audit publication deadline of 30 September 2021. The consultation closes on 3 March 2022.

In December 2021, the Department of Levelling-up Housing and Communities asked CIPFA LASAAC to consider ways in which the code may ameliorate this crisis position. CIPFA LASAAC considered this request and has issued this exceptional consultation, which explores two possible changes that might be made as an update to the 2021/22 code and to the agreed position in the 2022/23 code. After considering a wide range of options CIPFA LASAAC decided to explore two approaches:

- an adaptation to the code to allow local authorities to pause professional valuations for operational property, plant and equipment for a period of up to two years (though the initial proposal is for the 2021/22 financial year); this approach also explores the use of an index to be used to increase or reduce that valuation
- deferring the implementation of IFRS 16 *Leases* for a further year and reversing the planned changes to the 2022/23 code to implement that standard.

The consultation also shows the wide range of options that CIPFA LASAAC considered, which includes some which the board considered were outside of its terms of reference.

<https://www.cipfa.org/policy-and-guidance/consultations/emergency-proposals-for-update-of-202122-and-2022223-codes>

Department for Levelling Up, Housing and Communities

4. Consultation on changes to the capital framework: Minimum Revenue Provision, December 2021

This consultation seeks views on proposed changes to regulations to better enforce the duty of local authorities to make prudent Minimum Revenue Provision each year.

Local authorities borrow and invest under the Prudential Framework (the Framework), which comprises legislation and 4 statutory codes that authorities must have regard to. Under this system, authorities have wide freedoms to borrow and invest without the need to seek the government's consent, provided that borrowing is affordable. The intent of the Framework is to make sure local decisions are prudent, affordable and sustainable.

The government is aware that some authorities employ practices that are not fully compliant with the duty to make a prudent revenue provision, resulting in underpayment of MRP. This was reported in the NAO's report Local Authority Investment in Commercial Property (February 2020) and the subsequent report by the Public Accounts Committee in July 2020, which recommended the government take steps to address the issue.

<https://www.gov.uk/government/consultations/changes-to-the-capital-framework-minimum-revenue-provision/consultation-on-changes-to-the-capital-framework-minimum-revenue-provision#excluding-specific-debt-from-mrp-determination>

5. A new package of measures to support the improved timeliness of local audit

This publication sets out a range of measures agreed with key partners to support the timely completion of local government audits and the ongoing stability of the local audit market. The measures include:

- Steps to increase the number of auditors with skills to carry out the work;
- Additional funding to support increases in audit fees; and
- Extension of the audit deadlines to 30 November 2022 and 30 September for 2023 onwards.

https://www.gov.uk/guidance/measures-to-improve-local-audit-delays?utm_medium=email&utm_campaign=govuk-notifications&utm_source=81365e1a-e6b1-4c1b-bce1-b5ef8fafef6f&utm_content=daily#section-4-longer-term-measures-to-help-stabilise-the-market-and-address-long-term-supply-issues

NATIONAL PUBLICATIONS

National Audit Office

6. The Government's preparedness for the COVID-19 pandemic: lessons learned for government on risk management, November 2021

This report sets out the facts on:

- the government's approach to risk management and emergency planning (Part One);
- the actions the government took to identify the risk of a pandemic like COVID-19 (Part Two);
- the actions the government took to prepare for a pandemic like COVID-19 (Part Three); and
- recent developments (Part Four).

The report sets out central government's risk analysis, planning, and mitigation strategies prior to the arrival of the COVID-19 pandemic, with the aim of drawing out wider learning for the government's overall risk management approach.

The report concludes that this pandemic has exposed a vulnerability to whole-system emergencies – that is, emergencies that are so broad that they engage the entire system. Although the government had plans for an influenza pandemic, it did not have detailed plans for many non-health consequences and some health consequences of a pandemic like COVID-19. There were lessons from previous simulation exercises that were not fully implemented and would have helped prepare for a pandemic like COVID-19. There was limited oversight and assurance of plans in place, and many pre-pandemic plans were not adequate. In addition, there is variation in capacity, capability and maturity of risk management across government departments.

The pandemic also highlighted the need to strengthen the government's end-to-end risk management process to ensure that it addresses all significant risks, including interdependent and systemic risks. This will require collaboration on risk identification and management not only across government departments and local authorities, but also with the private sector and internationally. For whole-system risks NAO states that the government needs to define its risk appetite to make informed decisions and prepare appropriately so that value for money can be protected. NAO state that the pandemic has also highlighted the need to strengthen national resilience to prepare for any future events of this scale, and the challenges the government faces in balancing the need to prepare for future events while dealing with day-to-day issues and current events.

The full report can be seen at this link: <https://www.nao.org.uk/report/the-governments-preparedness-for-the-covid-19-pandemic/>

NATIONAL PUBLICATIONS

National Audit Office

7. The Local Government finance system in England: Overview and Challenges, November 2021

This overview looks at what local government in England spends, how this spending is funded and the effect of changes in recent years. It draws on relevant findings from past NAO work.

The overview aims to enhance financial transparency about local government in England. It covers:

- An introduction to local government funding
- Government policy and actions since 2010
- Some results or consequences of these changes.

The report headlines include the following in respect of the impact of the changes implemented by government on councils:

- Rising social care spending has squeezed funds available for non-social care services, yet rising spend has not prevented concerns about social care, and projections suggest continued cost and demand pressures.
- Local authorities have made substantial spending reductions in some services and sought to maximise revenue funding from other sources. Some local authorities have sought to maximise revenue available for services in ways that may reduce financial resilience. Commercial property investment strategies have increased some local authorities' exposure to risk. Local authorities now rely more on sources of income that are dependent on local economic conditions.
- A lack of short-term funding certainty hampers local authorities' ability to plan. Local authorities are also planning and delivering services amid medium-term financial uncertainty. Financial uncertainty does not support value-for-money decision-making.
- The governance mechanisms that support decision-making about financial sustainability are under strain. The financial resilience of the local government sector was being tested, even before the COVID-19 pandemic

The full report can be seen at this link: <https://www.nao.org.uk/report/the-local-government-finance-system-in-england-overview-and-challenges/>

NATIONAL PUBLICATIONS

National Audit Office

8. Departmental Overview 2020-21: Department for Levelling Up, Housing and Communities, November 2021

This provides a summary of the Department for Levelling Up, Housing and Communities' spending in 2020-21, its major areas of activity and performance, and the challenges it is likely to face in the coming year, based on the insights from NAO's financial audit and value for money work.

The full report can be seen at this link: <https://www.nao.org.uk/report/departmental-overview-2020-21-department-for-levelling-up-housing-and-communities/>

9. Cyber and Information Security: Good practice guide, October 2021

Audit committees should be scrutinising cyber security arrangements. To aid them, this guidance complements government advice by setting out high-level questions and issues for audit committees to consider.

The guide provides a checklist of questions and issues covering:

- The overall approach to cyber security and risk management;
- Capability needed to manage cyber security; and
- Specific aspects, such as information risk management, engagement and training, asset management, architecture and configuration, vulnerability management, identity and access management, data security, logging and monitoring and incident management.

The guidance is based on NAO previous work and our detailed systems audits, which have identified a high incidence of access-control weaknesses. It also provides links to other government guidance and NAO resources.

The full report can be seen at this link: <https://www.nao.org.uk/report/cyber-security-and-information-risk-guidance/>

NATIONAL PUBLICATIONS

National Audit Office

10. Climate change risk: A good practice guide for Audit and Assurance Committees, August 2021

This guide will help Audit Committees recognise how climate change risks could manifest themselves and support them in challenging senior management on their approach to managing climate change risks.

The full report can be seen at this link: <https://www.nao.org.uk/report/climate-change-risk-a-good-practice-guide-for-audit-and-risk-assurance-committees/>

11. AGN/03 – Auditor’s work on Value for Money Arrangements – Updated Guidance, December 2021

NAO has updated its guidance and confirmed there are no significant changes to the expected approach or timetable for 2021/22 audits.

The guidance can be seen at this link: <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/>

NATIONAL PUBLICATIONS

Financial Reporting Council

12. Inspection findings into the quality of major local body audits, October 2021

The Financial Reporting Council (FRC) published in October 2021 its [inspection findings into the quality of major local body audits](#) in England (which includes large health and local government bodies) for the financial year ended 31 March 2020.

The FRC reviewed 20 major local audits performed by six of the largest audit firms and found 6 (30%) required improvements. This is an improvement on the prior year inspection results where 60% of audits inspected required either improvements or significant improvements.

The FRC found that the firms have taken action in response to previous findings, however, the timeliness of auditor reporting was disappointing.

The key areas requiring action by some of the audit firms included:

- strengthening the audit testing of expenditure;
- improving the evaluation and challenge of assumptions used in concluding over investment property valuations;
- improving the evaluation of assumptions used in property, plant and equipment valuations; and
- providing improved rationale supporting a modified audit opinion.

FRC found that all Value for Money arrangement conclusions inspected by the FRC required no more than limited improvements.

The full report can be seen at this link: <https://www.frc.org.uk/news/october-2021/frc-publishes-latest-major-local-audit-quality-ins>

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