

Auditor's Annual Report

Durham County Council – year ended 31
March 2022

April 2023



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Section 01: **Introduction**

1. Introduction

Purpose of the Auditor's Annual Report

Our Auditor's Annual Report (AAR) summarises the work we have undertaken as the auditor for Durham County Council ('the Council') for the year ended 31 March 2022. Although this report is addressed to the Council, it is designed to be read by a wider audience including members of the public and other external stakeholders.

Our responsibilities are defined by the Local Audit and Accountability Act 2014 and the Code of Audit Practice ('the Code') issued by the National Audit Office ('the NAO'). The remaining sections of the AAR outline how we have discharged these responsibilities and the findings from our work. These are summarised below.



Opinion on the financial statements

We issued our audit report on 8 March 2023. Our opinion on the financial statements was unqualified.



Value for money (VFM) arrangements

In our audit report we explained that we had not completed our work on the Council's arrangements to secure economy, efficiency and effectiveness in its use of resources and had not issued recommendations in relation to identified significant weaknesses in those arrangements at the time of reporting. Section 3 confirms that we have now completed this work and provides our commentary on the Council's arrangements.



Wider reporting responsibilities

At the time of preparing this report the group audit instructions have not been issued by the NAO. As a result our whole of government accounts work has not yet been concluded. We are unable to issue our audit certificate which will formally close the audit for the 2021/22 financial year until this work is complete.

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Section 02:

Audit of the financial statements

2. Audit of the financial statements

The scope of our audit and the results of our opinion

Our audit was conducted in accordance with the requirements of the Code, and International Standards on Auditing (ISAs).

The purpose of our audit is to provide reasonable assurance to users that the financial statements are free from material error. We do this by expressing an opinion on whether the statements are prepared, in all material respects, in line with the financial reporting framework applicable to the Council and whether they give a true and fair view of the Council's financial position as at 31 March 2022 and of its financial performance for the year then ended. Our audit report, issued on 8 March 2023, gave an unqualified opinion on the financial statements for the year ended 31 March 2022.

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Section 03:

Commentary on VFM arrangements

3. Commentary on VFM arrangements

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Overall summary



3. VFM arrangements – Overall summary

Approach to value for money arrangements work

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.

Our work is carried out in three main phases.

Phase 1 - Planning and risk assessment

At the planning stage of the audit, we undertake work so we can understand the arrangements that the Council has in place under each of the reporting criteria; as part of this work we may identify risks of significant weaknesses in those arrangements.

We obtain our understanding of arrangements for each of the specified reporting criteria using a variety of information sources which may include:

- NAO guidance and supporting information
- information from internal and external sources including regulators
- knowledge from previous audits and other audit work undertaken in the year
- interviews and discussions.

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 there are further risks of significant weaknesses.

Phase 2 - Additional risk-based procedures and evaluation

Where we identify risks of significant weaknesses in arrangements, we design a programme of work to enable us to decide whether there are actual significant weaknesses in arrangements. We use our professional judgement and have regard to guidance issued by the NAO in determining the extent to which an identified weakness is significant.

We did not identify a risk of significant weakness in the Council's arrangements for 2021/22.

Phase 3 - Reporting the outcomes of our work and our recommendations

We are required to provide a summary of the work we have undertaken and the judgments we have reached against each of the specified reporting criteria in this Auditor's Annual Report. We do this as part of our Commentary on VFM arrangements which we set out for each criteria later in this section.

We also make recommendations where we identify weaknesses in arrangements or other matters that require attention from the Council. We refer to two distinct types of recommendation through the remainder of this report:

- **Recommendations arising from significant weaknesses in arrangements**

We make these recommendations for improvement where we have identified a significant weakness in the Council arrangements for securing economy, efficiency and effectiveness in its use of resources. Where such significant weaknesses in arrangements are identified, we report these (and our associated recommendations) at any point during the course of the audit.

- **Other recommendations**

We make other recommendations when we identify areas for potential improvement or weaknesses in arrangements which we do not consider to be significant but which still require action to be taken

The table on the following page summarises the outcomes of our work against each reporting criteria.

3. VFM arrangements – Overall summary

Overall summary by reporting criteria

| Reporting criteria | Commentary page reference | Identified risks of significant weakness? | Actual significant weaknesses identified? | Other recommendations made? |
|---|---------------------------|---|---|-----------------------------|
|  Financial sustainability | 11 | No | No | No |
|  Governance | 14 | No | No | No |
|  Improving economy, efficiency and effectiveness | 18 | No | No | No |

Introduction

Audit of the financial statements

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Other reporting responsibilities and our fees

3. Commentary on VFM arrangements

Financial Sustainability

How the body plans and manages its resources to ensure it can continue to deliver its services



3. VFM arrangements – Financial Sustainability

Risks of significant weaknesses in arrangements

We identified no risks of significant weaknesses in arrangements.

Overall commentary on the Financial Sustainability reporting criteria

How the body ensures that it identifies all the significant financial pressures that are relevant to its short and medium-term plans and builds these into them

Our work in previous years confirmed the Council has robust Medium Term Financial Plan (MTFP) arrangements. Our review of minutes and supporting papers has confirmed MTFP arrangements have remained in place in 2021/22. We considered the MTFP (11), covering the 2021/22-2024/25 financial years, and MTFP (12), covering the 2022/23-2025/26 financial years.

We considered the Council's in-year and past performance in delivering its MTFP, including identified savings. As reported to the July 2022 Cabinet: 'In 2021/22 the Council delivered MTFP(11) savings totalling £5.312 million, which was 100% of the target for the year'. Arrangements for updating the MTFP include engagement with stakeholders and we confirmed the MTFP is regularly reviewed to reflect any identified changes. There is regular monitoring of the Council's financial position. In the 2022/23 financial year the Council reported the significant financial pressures it faced including higher than budgeted pay awards, energy costs and external contracts. In particular reports considered by the Cabinet refer to the pressures faced by all Council functions and most significantly by the Children and Young People's service.

How the body plans to bridge its funding gaps and identifies achievable savings

Our review confirmed that early iterations of MTFP (13), covering the financial years 2023/24 – 2026/27, have been presented to Cabinet and set out the challenges facing the Council in the medium term. This includes the significant savings requirement for the 2023/24 financial year. In November 2022 the Council was reporting forecast savings of £37.389 million for the period 2023/24 – 2026/2027, with £25.536 million of these falling in the 2023/24 financial year. These forecasts are based on prudent assumptions on future funding, demand and rising costs. Arrangements for identifying and delivering savings include a timetable for consultation with stakeholders ahead of approval before each financial year. The Council is also forecasting the use of reserves to support the delivery of a balanced budget. While such an approach would not be sustainable in the medium term, the Councils level of reserves allows some flexibility.

In 2021/22 the Council delivered its savings target. As at quarter 2 of 2022/23 it was reported to the November 2022 Cabinet that £1.960 million, which is 81% of the £2.427 million savings target for the year, had been delivered.

How the body plans finances to support the sustainable delivery of services in accordance with strategic and statutory priorities

As detailed in MTFP (12) 'The council's existing MTFP strategy aligns with the council vision for 2035 which sets out our strategic direction and what we would like to achieve over the next 15 years and has three broad ambitions for the people of County Durham: More and better jobs; People live long and independent lives; and Connected communities'.

We confirmed the MTFP was based on reasonable assumptions available at the time of approving the Plan. The MTFP is regularly reviewed, including the main assumptions, and regularly reported including where changes in assumptions impact on the forecast financial position. There is regular budget monitoring including quarterly forecast of outturn reports which support the identification of in-year pressures, whether savings are being achieved and if resources need to be redirected to areas in need. We reviewed the 2021/22 outturn and identified no evidence of significant short-term measures. In-year pressures, such as those in the Children and Young People's service, were clearly reported and have been reflected in the MTFP.

The Corporate Overview and Scrutiny Management Board considers the MTFP at various stages throughout the year and allows for Member scrutiny and challenge.

The annual MTFP process includes reviewing the Council's earmarked reserves. We confirmed a review was completed in 2021/22 to ensure funding set aside remains in line with strategic and statutory priorities of the Council. This is evidenced in the outturn reports presented to Cabinet during the financial year.

3. VFM arrangements – Financial Sustainability

Overall commentary on the Financial Sustainability reporting criteria - continued

How the body ensures that its financial plan is consistent with other plans such as workforce, capital, investment, and other operational planning which may include working with other local public bodies as part of a wider system

At its highest level the Council has a 'County Durham Plan' and 'County Durham Vision'. This is part of the Council's Strategic Planning Framework. The MTFP is part of this Framework. We confirmed that arrangements were in place for the development of the MTFP including: linking the financial plan to the Council's Corporate objectives to ensure the priorities of the Council are delivered; scrutinising the MTFP, and; documenting key assumptions with each savings plan being risk assessed to advise Members of the impacts. We have confirmed a similar timetable exists for setting the 2023/24 budget which is evidenced in the report to the July 2022 Cabinet and includes the high level forecast position for 23/24 (MTFP 13).

In line with the Prudential Code and the Council's Capital Strategy, the revenue implications of capital investment decisions are considered and form part of the MTFP planning and budget setting process. This is designed to ensure investments are fully funded. The capital plan is included in the MTFP including the Capital Strategy (detailed in appendix 9 of the MTFP). A detailed Capital plan is included in the MTFP. The Capital Member Officer Working Group (MOWG) remains in place and consider current and future capital programmes.

How the body identifies and manages risks to financial resilience, e.g. unplanned changes in demand, including challenge of the assumptions underlying its plans

The Council has an established MTFP process which is designed to reflect changes that affect the Council's financial plans. The forecast MTFP (13), for example, has been updated to reflect the known pressures identified in the 2022/23 financial year. In November 2022 the 2022/23 outturn report detailed the in-year pressures facing including pay awards, inflation, energy and contract payments which were higher than budgeted. The report forecast an overspend and the plans for mitigation which included the use of reserves. Reserves are forecast to reduce by £44.915m to £190.614m at 31 March 2023. The report details the pressure facing the Council over the MTFP period including the need to make savings of £52.569m for the period 2023/24-2026/27. Savings in 2023/24 are currently projected to be £37.389m.

The budget is monitored on a regular basis at department level ahead of quarterly reporting to the Cabinet. We have reviewed outturn reports presented during the year and noted that they reflect in year changes. An example of this is the demand pressures faced in the Children and Young People's services which have been

tracked and reported throughout the year. As a consequence the Council was able to manage the position in 2021/22 to ensure there was no detrimental overall impact. We reviewed the 2021/22 and identified no significant unplanned use of reserves. We have noted in the 2021/22 outturn that the Children and Young People's Services overspent against budget. Review of quarterly reporting confirmed this pressure was identified at an early stage which allowed for mitigating actions to be identified, approved and put in place.

The Council has an established risk management framework, with regular reviews and reporting to Audit Committee. We have confirmed through attendance that the Audit Committee receives regular risk management updates.

Our work did not identify any evidence to indicate a significant weakness in arrangements.

3. Commentary on VFM arrangements

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Governance

How the body ensures that it makes informed decisions and properly manages its risks



3. VFM arrangements – Governance

Risks of significant weaknesses in arrangements

We identified no risks of significant weaknesses in arrangements.

Overall commentary on the Governance reporting criteria

How the body monitors and assesses risk and how the body gains assurance over the effective operation of internal controls, including arrangements to prevent and detect fraud

The Audit Committee provides assurance over the adequacy of the Council’s risk management framework and associated control environment.

The Council has an in-house internal audit team. The Internal Audit Plan and Head of Internal Audit Report is reviewed by the Council’s Audit to determine the priorities of the internal audit activity, consistent with the Council’s goals. The Plan is discussed with Service leads ahead of being finalised.

The 2021/22 Plan was presented to the Audit Committee in February 2021. We attended all Audit Committee meetings and confirmed that progress against the Plan was reported at each meeting. The Head of Internal Audit Opinion was presented to the July 2022 Audit Committee meeting and provided an overall ‘moderate’ level of assurance. As reported in the Audit Opinion, there were 5 limited assurance reviews in the year. These reports have been presented to Members of the Audit Committee via the Part B section of the meetings. We considered each review to obtain assurance the matters identified in these reviews were not indicative of a significant weakness in arrangements.

We confirmed through our attendance at Audit Committee that Members challenge management where recommendations are not implemented within the agreed timeframe. We observed Member scrutiny of matters raised in Internal Audit reviews. There is also a standing item which considers overdue Internal Audit recommendations/actions

In 2022 Internal Audit compliance with the Public Sector Internal Audit Standards was subject to external review. As detailed in a report considered by the Audit Committee in July 2022, the report stated that “Durham County Council’s Internal Audit Service’s self-assessment is accurate and as such we conclude that they fully conform to the requirements of the Public Sector Internal Audit Standards and the CIPFA Local Government Application Note’.

A Risk Management Policy and Strategy is in place and was considered by the Audit Committee most recently in February 2022. We have confirmed, via our attendance at the Audit Committee, there has been regular reporting against the Risk Management Strategy in the year.

The Council has an in-house Counter Fraud team. A Counter Fraud and Corruption Strategy is in place and has been subject to review. Counter Fraud activity has been reported throughout the year to the Audit Committee. The Protecting the Public Purse Annual Report was presented to the Audit Committee in July 2022. We have reviewed this report and did not identify any matters indicating a significant weakness in arrangements.

How the body approaches and carries out its annual budget setting process

The Council adopted and followed a project timetable for setting the 2021/22 and future financial plans. The arrangements have been in place for several years and have supported the successful delivery of spending priorities. The Medium Term Financial Plan (MTFP) 13, covering the period 2023/24 to 2026/27, was initially presented to the Cabinet in July 2022. Although this is at a high level it illustrates the regular monitoring and refinement of the MTFP after Member input. The MTFP (13) report clearly sets out the challenges faced by the Council in the coming years.

Financial Procedure Rules are in place and they 3.2 Budget Preparation) detail the requirements for setting the budget over a period of four years. Financial Management Standards support the Council’s Financial Procedure Rules set out in the Council’s Constitution. Financial Procedure Rules provide the overall high level framework for managing the Council’s financial affairs and Financial Management Standards set out in more detail how these procedures will be implemented to embed sound financial management across the Council.

3. VFM arrangements – Governance

Overall commentary on the Governance reporting criteria - continued

How the body ensures effective processes and systems are in place to ensure budgetary control; to communicate relevant, accurate and timely management information (including non-financial information where appropriate); supports its statutory financial reporting requirements; and ensures corrective action is taken where needed

We noted that regular reporting of the financial position took place throughout the 2021/22 financial year. Quarterly forecasts of outturn reports were presented to Senior Management Teams, Corporate Management Team, Cabinet and Overview and Scrutiny Committees. The reports included details of movements in the budget between quarters and remedial measures taken. The positions reported at quarter 3 and year end did not indicate a weakness in the Councils monitoring and reporting arrangements. The key areas of pressure reported throughout the year were in the Children and Young People’s services.

As well as financial performance data the Cabinet received quarterly performance management reports which presented an overview of progress towards achieving the key outcomes of the corporate performance framework and highlighted key messages to inform strategic priorities and work programmes.

The financial statements timetable for 2021/22 was approved by the Audit Committee and was achieved. Our audit of the financial statement did not identify any matters to indicate a significant weakness in the accuracy of the financial information reported or the process for preparing the accounts. It is our experience that management takes action to address audit matters in a timely and appropriate manner.

How the body ensures it makes properly informed decisions, supported by appropriate evidence and allowing for challenge and transparency. This includes arrangements for effective challenge from those charged with governance/audit committee

Membership of the Audit Committee includes Councillors and independent co-opted members. We have attended all meeting held in the year and post year end and found meetings to be effective and well represented. The Terms of Reference of the Audit Committee are detailed in the Constitution and we have identified no evidence to indicate they are not being delivered.

The Council publishes on its website notice of key decisions and all officer decisions made under the Officer Scheme of Delegations. The website also includes details on how decisions are made in the Council.

The Committee structure includes overview and scrutiny. Overview and scrutiny meetings are intended to allow for challenge of decisions. We have reviewed meetings held in 2021/22 and identified no evidence to suggest this function has not been fulfilled. The Corporate Overview and Scrutiny Management Board is in place to oversee and coordinate overview and scrutiny work of. We reviewed the Overview and Scrutiny Management Board’s Annual Report for 2021/2022 and identified no matters to indicate a weakness in arrangements. Below this Board are individual scrutiny groups such as the Children and Young People’s Scrutiny Committee which are in place to scrutinise individual services. We reviewed a sample of in-year meeting minutes which confirmed the Committees received regular performance data specific to the department being reviewed.

How the body monitors and ensures appropriate standards, such as meeting legislative/regulatory requirements and standards in terms of officer or member behaviour (such as gifts and hospitality or declarations/conflicts of interests).

The Council constitution is reviewed annually. The Constitution sets out how the Council operates, how decisions are made and the rules and procedures which are followed to ensure that these are efficient, transparent and accountable to local people.

Codes of Conduct and behaviours are also in place for Members and officers. The Monitoring Officer’s, as set out in the Constitution is: ‘The Council officer charged with ensuring that everything that the Council does is fair and lawful. The Monitoring Officer is currently the Head of Legal and Democratic Services. This is a statutory ‘proper officer’ role.’ Based on review we are not aware of any evidence of this role not being delivered in the year.

Registers of gifts and hospitality and registers of interest are maintained for Members and officers. These are available on the Council website and we have confirmed their existence in our audit procedures on related party disclosures. The Statement of Accounts also detail material related party transactions as well of senior officer pay and member allowances paid. Our work on these areas identified no matters to indicate a significant weakness in arrangements.

3. VFM arrangements – Governance

Overall commentary on the Governance reporting criteria - continued

Contract Procedure Rules are in place and require procurement decisions to comply with standard principles. Contract registers are published and available on the Council website.

The Standards Committee is responsible for promoting and maintaining high standards of conduct by councillors, independent members and co-opted members. It is responsible for advising and arranging relevant training relating to the requirements of the code of conduct for councillors and for:

- the initial assessment, investigation and determination of allegations of misconduct;
- dealing with any alleged breaches by a councillor of other relevant council codes and protocols;
- overseeing the probity aspects of internal and external audit;
- overseeing the code of conduct for employees;
- overseeing the council's confidential reporting code;
- granting exemptions on the political restriction of officer posts; and
- overseeing the council's complaints handling arrangements and performance

The Committee receives updates on compliance with the Code of Conduct including details of any complaints managed in the year.

At the July 2022 Audit Committee the Council's assessment against the Financial Management Code was presented and scrutinised. No matters were noted that indicate a significant weakness in arrangements.

The Prudential Code and Treasury Management Policy are monitored as part of the MTFP process. This includes the annual approval of the prudential indicators (See Appendix 12 of the MTFP (12)). The Treasury Management Strategy was approved ahead of the 2021/22 financial year and sets out the Council's measures against which treasury management can be assessed. The measures include those designed to mitigate risk to the Council's finances. Treasury Management performance is reported to the Cabinet on a regular basis.

Our work did not identify any evidence to indicate a significant weakness in arrangements.

3. Commentary on VFM arrangements

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Improving economy, efficiency and effectiveness

How the body uses information about its costs and performance to improve the way it manages and delivers its services



3. VFM arrangements – Improving Economy, Efficiency and Effectiveness

Risks of significant weaknesses in arrangements

We identified no risks of significant weaknesses in arrangements.

Overall commentary on the Improving Economy, Efficiency and Effectiveness reporting criteria

How financial and performance information has been used to assess performance to identify areas for improvement

As detailed in the previous sections we confirmed there was regular financial reporting during the year. Reporting includes consideration of HR implications and equality impact assessments. The Cabinet also receive regular updates on delivery of the MTFP savings.

The Council has a performance management framework which is designed to report against a corporate basket of indicators. Quarterly reports are considered by the Corporate Management Team, Cabinet and various scrutiny committees. The arrangements enable scrutiny of corporate performance and the identification of areas for improvement. This is underpinned by performance management within each service grouping, with a large number of services accessing demand, delivery, Service Level Agreement and performance information.

There is regular treasury management performance reporting which uses benchmarking and treasury management indicators to assess performance.

How the body evaluates the services it provides to assess performance and identify areas for improvement

The Council's Cabinet and scrutiny committees received quarterly performance management reports throughout 2021/22. Reports were in a consistent format and designed to report on the direction of travel of indicators and compare the Council's performance against national and regional comparatives.

The Council's services are reviewed by several regulators including the Care Quality Commission and Ofsted. In 2019 the Council's Children's Social Care Services were rated a 'requires improvement' by Ofsted. In the most recent review (dated May 2022) of Children's Services, the Council was rated as 'good'. This is indicative of the success of the arrangements the Council put in place to address the matters noted in the 2019 report.

Our attendance at Audit Committee confirmed regular reporting by Internal Audit of recommendations raised and management's response. We observed the Committee challenging management on individual reviews and also the actions taken in following up on recommendations.

How the body ensures it delivers its role within significant partnerships, engages with stakeholders it has identified, monitors performance against expectations, and ensures action is taken where necessary to improve

The County Durham Partnership monitors performance towards implementing County Durham Vision 2035 through individual performance reporting to each thematic partnership: Health and Wellbeing Board, Safer Durham Partnership, Economic Partnership, Environment & Climate Change.

The fourteen Area Action Partnerships are designed to engage with communities and identify and address local priorities and use locality budgets to drive improvements.

The Council uses various channels of communication and feedback mechanisms, including social media (Twitter, Facebook, Instagram and YouTube) to reach out to and meet the needs of its communities. During the pandemic, meetings have been streamed live and recordings of meetings are available on the Council website. The impact of the pandemic has seen an increase in the use of Council on-line services, including the 'do it online' option.

Our work did not identify any evidence to indicate a significant weakness in arrangements.

04

Section 04:

**Other reporting responsibilities and
our fees**

4. Other reporting responsibilities and our fees

Matters we report by exception

The Local Audit and Accountability Act 2014 provides auditors with specific powers where matters come to our attention that, in their judgement, require specific reporting action to be taken. Auditors have the power 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 the law; and
- issue an advisory notice.

We have not exercised any of these statutory reporting powers.

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. We did not receive any such objections or questions.

Reporting to the NAO in respect of Whole of Government Accounts consolidation data

The NAO, as group auditor, requires us to complete the WGA Assurance Statement in respect of its consolidation data.

We submitted this information to the NAO on 14 April 2023

4. Other reporting responsibilities and our fees

Fees for work as the Council's auditor

We reported our proposed fees for the delivery of our work under the Code of Audit Practice in our Audit Strategy Memorandum presented to the Audit Committee in February 2022. Having completed our work for the 2021/22 financial year, we can confirm that our fees are as follows:.

| Area of work | 2020/21 fees | 2021/22 fees |
|---|-----------------|-----------------|
| Planned fee in respect of our work under the Code of Audit Practice | £193,030 | £193,030 |
| Additional fees in respect of VFM approach* | £27,300 | £30,660 |
| Additional fees in respect of additional audit work (e.g. infrastructure assets, property and pension liability valuations).* | £17,400 | £35,019 |
| Total fees | £237,400 | £258,709 |

*Additional fees are subject to PSAA approval.

Fees for other work

In 2021/2 the Council engaged Mazars LLP for the following non-audit services:

- Housing Benefit Assurance - £16,600 plus VAT
- Teachers Pension Assurance - £5,500 plus VAT

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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.

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