

POLICE & CRIME COMMISSIONER FOR LEICESTERSHIRE JOINT AUDIT, RISK & ASSURANCE PANEL

PAPER MARKED

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Report of	CHIEF CONSTABLE
Subject	INTERNAL AUDIT PROGRESS REPORT
Date	TUESDAY 26 JANUARY 2021 – 10.00 A.M.
Author :	MR MARK LUNN, MAZARS

Purpose of Report

1. This report summarises the work that Internal Audit has undertaken in progressing the Operational Plan for the year 2020/21.
2. Internal audit provides the Police and Crime Commissioner and Chief Constable with an independent and objective opinion on governance, risk management and internal control and their effectiveness in achieving the organisation's agreed objectives. Internal audit also has an independent and objective advisory role to help line managers improve governance, risk management and internal control. The work of internal audit, culminating in our annual opinion, forms a part of the OPCC and Force's overall assurance framework and assists in preparing an informed statement on internal control.

Recommendation

3. The Panel is recommended to discuss the contents of the report.

Background

4. None

Implications

Financial: none.

Legal: none.

Equality Impact Assessment: none.

Risks and Impact: as per individual reports.

Link to Police and Crime Plan: as per audit plan

List of Attachments / Appendices

Internal Audit Progress Report

Background Papers

None

Officer to Contact

Paul Dawkins – Assistant Chief Officer (Finance & Resources): Leicestershire Police and Temporary Chief Finance Officer: Office of Police and Crime Commissioner for Leicestershire – 0116 248 2244



Police and Crime Commissioner for Leicestershire
Internal Audit Progress Report 2020/21

Joint Audit, Risk and Assurance Panel

January 2021

Presented to the Panel: 26th January 2021

mazars

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Disclaimer

This report (“Report”) was prepared by Mazars LLP at the request of Leicestershire Police and the Office of the Police and Crime Commissioner (OPCC) for Leicestershire and terms for the preparation and scope of the Report have been agreed with them. The matters raised in this Report are only those which came to our attention during our internal audit work. Whilst every care has been taken to ensure that the information provided in this Report is as accurate as possible, Internal Audit have only been able to base findings on the information and documentation provided and consequently no complete guarantee can be given that this Report is necessarily a comprehensive statement of all the weaknesses that exist, or of all the improvements that may be required.

The Report was prepared solely for the use and benefit Leicestershire Police and the Office of the Police and Crime Commissioner (OPCC) for Leicestershire and to the fullest extent permitted by law Mazars LLP accepts no responsibility and disclaims all liability to any third party who purports to use or rely for any reason whatsoever on the Report, its contents, conclusions, any extract, reinterpretation, amendment and/or modification. Accordingly, any reliance placed on the Report, its contents, conclusions, any extract, reinterpretation, amendment and/or modification by any third party is entirely at their own risk. Please refer to the Statement of Responsibility in Appendix A1 of this report for further information about responsibilities, limitations and confidentiality.

01 Summary

The purpose of this report is to update the Joint Audit, Risk and Assurance Panel (JARAP) as to the progress in respect of the Operational Plan for the year ended 31st March 2021, which was considered and approved by the JARAP at its meeting on 25th April 2020.

The Police and Crime Commissioner and Chief Constable are responsible for ensuring that the organisations have proper internal control and management systems in place. In order to do this, they must obtain assurance on the effectiveness of those systems throughout the year and are required to make a statement on the effectiveness of internal control within their annual report and financial statements

Internal audit provides the Police and Crime Commissioner and Chief Constable with an independent and objective opinion on governance, risk management and internal control and their effectiveness in achieving the organisation's agreed objectives. Internal audit also has an independent and objective advisory role to help line managers improve governance, risk management and internal control. The work of internal audit, culminating in our annual opinion, forms a part of the OPFCC and Force's overall assurance framework and assists in preparing an informed statement on internal control.

Responsibility for a sound system of internal control rests with the Police and Crime Commissioner and Chief Constable and work performed by internal audit should not be relied upon to identify all weaknesses which exist or all improvements which may be made. Effective implementation of our recommendations makes an important contribution to the maintenance of reliable systems of internal control and governance.

Internal audit should not be relied upon to identify fraud or irregularity, although our procedures are designed so that any material irregularity has a reasonable probability of discovery. Even sound systems of internal control will not necessarily be an effective safeguard against collusive fraud.

Our work is delivered in accordance with the Public Sector Internal Audit Standards (PSIAS).

02 Current progress

Since the last meeting of the JARAP we have issued three final reports in respect of the 2020/21 audit plan, this being in regard to Estates Management, Core Financials and Payroll. Further details are provided in Appendix A3.

The impact of the Covid-19 lockdown(s) has posed several challenges to the internal audit process and the move to remote auditing has caused some initial delays in setting dates when the audits will be carried out. Both parties have worked hard to ensure the audits could be completed and Mazars have regularly communicated with the Force and OPCC, which has enabled us to make good progress against the plan to date. Moreover, we can confirm that the dates for the remaining audits in 2020/21 have been provisionally booked. .

Whilst good progress has been made in relation to the completion of the 2020/21 plan, given the time remaining during the year and the number of audits to be completed it would be prudent to highlight to the committee that there remains a possibility that all the agreed internal audits within the plan may not be completed by 31st March 2021. It is likely that some of the audits within the plan may be completed shortly after the 31st March 2021. Audit have communicated with the Chief Officers to review the options to have a priority-based approach to the audits within the plan. As it stands one of the audits within the IA Plan will be completed in April 2021, this being in respect of Medium Term Financial Planning. The plan in Appendix A1 has been updated to include the status of each audit to date.

In relation to the 2019/20 Collaboration reports, the Business Continuity report remains in draft format and is awaiting full management response. The lead CFO is chasing this.

We have attended the regional Chief Finance Officers' meeting to discuss the Collaboration Audits for 2020/21. Aligned with the approach to the Force's plan, the likelihood of completing all three of the collaboration audits before 31st March 2021 has been discussed and the group have agreed a priority based approach with the audits of budgetary control and workforce planning scheduled for January 2021.

Summary table of work to date:

Leicestershire 2020/21 Audits	Report Status	Assurance Opinion	Priority 1 (Fundamental)	Priority 2 (Significant)	Priority 3 (Housekeeping)	Total
Procurement	Final	Satisfactory	-	-	2	2
Estates Management	Final	Satisfactory	-	3	2	5
Payroll	Final	Significant	-	-	2	2

Core Financials	Final	Significant	-	-	1	1
Total				3	7	10

03 Performance

The following table details the Internal Audit Service performance for the year to date measured against the key performance indicators that were set out within Audit Charter.

Number	Indicator	Criteria	Performance
1	Annual report provided to the JARAP	As agreed with the Client Officer	N/A
2	Annual Operational and Strategic Plans to the JARAP	As agreed with the Client Officer	Achieved
3	Progress report to the JARAP	7 working days prior to meeting.	Achieved
4	Issue of draft report	Within 10 working days of completion of final exit meeting.	100% (4/4)
5	Issue of final report	Within 5 working days of agreement of responses.	100% (4/4)
6	Follow-up of priority one recommendations	90% within four months. 100% within six months.	Achieved
7	Follow-up of other recommendations	100% within 12 months of date of final report.	N/A
8	Audit Brief to auditee	At least 10 working days prior to commencement of fieldwork.	100% (7/7)
9	Customer satisfaction (measured by survey)	85% average satisfactory or above	100% (1/1)

A1 Plan overview

Audit area	Proposed Dates	Draft Report Date	Final Report Date	Target JIAC	Comments
Procurement	Q1/2	Aug 2020	Aug 2020	Oct 2020	
Workforce Planning	Q2			Mar 2021	Draft Report to be issued in Jan 21
Estates Management	Q2	Nov 2020	Dec 2020	Jan 2021	
Core Financials	Q3/Q4	Dec 2020		Jan 2021	
Payroll	Q3	Oct 2020	Nov 2020	Jan 2021	
Wellbeing	Q3			Mar 2021	Draft Report to be issued in Jan 21
Vetting	Q4			Mar 2021	Fieldwork Dates agreed Jan 21
Risk Management	Q4			Mar 2021	Fieldwork Dates agreed Jan 21
IT Security	Q4			Mar 2021	Fieldwork Dates agreed Jan 21
GDPR	Q4			Mar 2021	Fieldwork Dates agreed Jan 21
Victims Code of Practice	Q4			Jul 2021	Fieldwork Dates agreed Mar 21
Payroll Provider	Q4			Jul 2021	Fieldwork proposed to commence Mar 21
Medium Term Financial Planning	Q4			Jul 2021	Fieldwork proposed to commence Apr 21

A2 Reporting Definitions

Assurance Level	Control Environment
Significant Assurance:	There is a sound system of internal control designed to achieve the Organisation's objectives.
Satisfactory Assurance:	While there is a basically sound system of internal control, there are weaknesses which put some of the Organisation's objectives at risk.
Limited Assurance:	Weaknesses in the system of internal controls are such as to put the Organisation's objectives at risk.
No Assurance:	Control processes are generally weak leaving the processes/systems open to significant error or abuse.

Recommendation Priority	Description
1 (Fundamental)	Recommendations represent fundamental control weaknesses, which expose the Organisation to a high degree of unnecessary risk.
2 (Significant)	Recommendations represent significant control weaknesses which expose the Organisation to a moderate degree of unnecessary risk.
3 (Housekeeping)	Recommendations show areas where we have highlighted opportunities to implement a good or better practice, to improve efficiency or further reduce exposure to risk.

A3 Summary of Reports

Below we provide brief outlines of the work carried out, a summary of our key findings raised, and the assurance opinions given in respect of the final reports issued since the last progress report in respect of the 2020/21 Internal Audit Plan:

Estates Management

Overall Assurance Opinion	Satisfactory
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Recommendation Priorities	
Priority 1 (Fundamental)	-
Priority 2 (Significant)	3
Priority 3 (Housekeeping)	2

Our audit considered the following area objectives:

- There is a comprehensive and approved Estates Strategy in place which is aligned with strategic and medium / long term objectives of the OPCC and Force.
- The Estates Strategy is in line with the approved budget and is aligned with a fully costed and approved stock condition survey.
- Delivery of the Estates Strategy is supported by an agreed implementation plan / programme of work.
- Capital works are carried out in accordance with the implementation plan / programme of work.
- Non-delivery of the capital programme is flagged at the earliest opportunity and actions put in place to address the issues.
- Effective processes have been put in place for the delivery of day-to-day / reactive maintenance work.
- Budget control processes ensure that actual spend is in accordance with the approved budget.
- Where arrangements for joint use of estates are considered these are supported by robust business cases and are subject to appropriate scrutiny prior to decisions being made.
- The joint use of any estates is supported by appropriate agreements with the partners involved.
- Management information is available to enable effective monitoring of performance against the capital programme and delivery the reactive maintenance service.

We raised three priority 2 (Significant) recommendations where the control environment could be improved upon. The finding, recommendation and response from the report is detailed below:

Recommendation 1 (Significant)	<p>The Force should ensure that the Planned Maintenance 5 year plan is accurately updated to reflect the Force’s present intentions. Where changes are made to the Plan, the Estates team should ensure there is a clear audit trail documenting the reasons for the changes.</p> <p>Furthermore, the Force should ensure that digital copies of stock condition surveys are retained.</p>
Finding	<p>The Estates Team have developed a five-year maintenance plan (called the Planned Maintenance 5 year plan), which has been informed by stock condition surveys and through the Estates Team’s knowledge of the condition of the Force’s buildings.</p> <p>Audit tested a sample of five of the maintenance works included in the five-year maintenance plan to confirm they were added based on either stock condition surveys or through inspections carried out by the Estates team. From the testing</p>

	<p>undertaken, audit found:</p> <ul style="list-style-type: none"> • For Keyham Lane the survey could not be evidenced, as the Head of Estates advised that the survey has been disposed since it was from 2012; • For RPU/TSG the survey raised two additional works, which have since been removed from the Plan and the words 'not needed' has been recorded without a reason explaining why this has been excluded from the Plan and; • For Mansfield House the survey raised three repairs, which have not been included in the maintenance plan and there is no reason recorded to explain why these have been omitted. <p>Audit raised the above three queries with the Head of Estates and received explanations for each of the above instances. However, these reasons had not been recorded on the Plan and therefore audit were unable to evidence these.</p> <p><i>Risk:</i> The Planned Maintenance 5 year plan does not accurately reflect the Force's current intentions with regards to planned works. This prevents the Force from accurately monitoring progress against the Plan.</p> <p>There is an insufficient audit trail to evidence the reasons for omitting recommended repairs deriving from stock condition surveys from the Planned Maintenance 5 year plan, which prevents the Force from effectively managing its Estate.</p> <p>The budget for the Plan is developed based on an inaccurate plan.</p>
Response	<p>This has been implemented and will be carried out from now on.</p> <p>The paper surveys from 2012 have been destroyed as they have no relevance now as all the buildings have been resurveyed since at least twice. All electronic surveys have always been retained and will continue to be so.</p>
Timescale	Complete

Recommendation 2 (Significant)	<p>The Force should introduce formal priority ratings for repair works, which are assigned to repair works based on the urgency of the repair.</p> <p>This should be in line with service level agreements the Force agrees with its contractors, which should be monitored to effectively scrutinise contractor performance.</p> <p>Furthermore, the Force should ensure that the management of repair works is monitored centrally by the Estates helpdesk to ensure compliance with the SLA and effectively scrutinise contractor performance</p>
Finding	<p>The Force utilises an external contractor to deliver the maintenance of its estate, for works that cannot be completed by the Premises Officers. This is done through the Force raising 'repairs jobs' on the Planet system that the external contractor then carries out.</p> <p>Audit confirmed with the Head of Estates that there is currently no process of assigning a priority rating to the repair job, which would be in line with a service level agreement and instead each repair is treated on a case by case basis. Therefore, there is a lack of a consistent formal structure to prioritise repair works based on the urgency/nature of the work. This also prevents the Force from assessing contractor performance against a set of KPI's.</p>

	<i>Risk:</i> Unable to scrutinise the performance of contractors, thus preventing the Force from demonstrating value for money is being achieved from the reactive repairs function.
Response	Not agreed. As we are a small department we very quickly become aware of contractors who are not performing. Maintenance work is so varied with many unforeseen reasons why particular jobs cannot be progressed. A priority rating system would add no value and just become a bureaucratic box filling exercise. Staff in the department have a close relationship with all our contractors and as a result we rarely have an issue with contractor performance or suffer complaints from our “clients” either. If we do, it is normally to do with something outside the contractor’s control. I see no risk to the Force from continuing to monitor contractor performance the way we always have.
Timescale	N/A

Recommendation 2 (Significant)	The Force should introduce a process whereby repair jobs carried out by the contractors are monitored centrally, in addition to being monitored by the Facilities Officers. This will allow the Force to ensure the necessary oversight and scrutiny of contractor performance takes place.
Finding	Through discussions with the Estates helpdesk supervisor, audit was informed that repair jobs assigned to contractors are recorded as completed on Planet, once a purchase order is raised on Agresso. After this, it is the responsibility of the Facilities Officers to monitor the progress of the repair work and therefore, there is no central process in place to monitor the progress of repair works assigned to contractors. This prevents the Estates department from effectively scrutinising contractor performance. <i>Risk:</i> Ineffective monitoring over repair works carried out by contractors, thus preventing the Force from ensuring value for money is achieved.
Response	As above. Again, would add little or no value to our knowledge of contractors’ performance but be just another bureaucratic burden. Our Facilities Officers role is to monitor contractors and they disseminate information regarding this to the rest of the team at team meetings. I can see no risk in this as the contractors <i>are</i> being monitored.
Timescale	N/A

In addition to the above we raised two priority 3 recommendations of a more housekeeping nature relating to:

Incomplete Planned Maintenance 5 Year plan – it was noted that the plan had not been updated to reflect the progress made and therefore recommended to ensure it is updated regularly. Management confirmed it was a clerical error and would be corrected.

Performance Metrics – the estates department does not have in place a suite of KPI’s but is monitored more informally and therefore audit recommended that a formal set of KPI’s be established. It was noted that management did not agree with this recommendation.

Payroll

Overall Assurance Opinion	Significant
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Recommendation Priorities	
Priority 1 (Fundamental)	-
Priority 2 (Significant)	-
Priority 3 (Housekeeping)	2

Our audit considered the following area objectives:

Policies and Procedures

- Procedures and policies are in place to support the effective administration of the function and are communicated to all relevant staff.

System Security and management of information

- Confidentiality and security of the payroll system(s) and employee records are maintained through the reliable operation of the system(s);
- Payroll information is produced in a timely manner and secured to allow for effective monitoring and decision making;
- Timely Payroll control account reconciliations are undertaken, with any balancing items investigated to ensure the integrity, reliability and accuracy of the Payroll systems.

Starters, Leavers and Variations

- New joiners are accurately and timely added to the payroll with terms and conditions as per their contracts of employment;
- Leavers are timely removed from the payroll with outstanding commitments calculated and recouped where necessary;
- Variations and adjustments to employee payroll records are accurately processed in a timely manner.

Deductions

- Deductions, both statutory and voluntarily made, are accurately in line with contracts of employment.

Payments & Expenses

- Payments to staff, including expense claims and overtime payments, are made in line with Force policy, contracts of employment and legislative requirements

We raised two priority 3 (Housekeeping) recommendations of a more housekeeping nature in relation to:

Expense Claims – testing noted a few instances where receipts did not support the claims and therefore recommendation was to remind individuals across the Force to attach receipts to claims.

Log of errors – testing found an instance where a payroll error was made as a result of an incorrect request received from Derbyshire HRSC. Audit recommended that a log be maintained of the errors received so that these can be monitored and therefore actions taken to address any common errors

Core Financials

Overall Assurance Opinion	Significant
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Recommendation Priorities	
Priority 1 (Fundamental)	-
Priority 2 (Significant)	-
Priority 3 (Housekeeping)	1

Our audit considered the following area objectives:

General Ledger

- Procedures and policies in place and have been communicated to all relevant staff.
- Systems and data are adequately protected to reduce the risk of them being open to abuse.
- Accounting transactions and manual adjustments, for example journals, are completely, accurately, validly and timely allocated and recorded in the accounts.
- Financial and Performance Management Reporting – general ledger information is completely, accurately, validly and timely produced and secured to allow for effective monitoring of the current financial position, decision making and reporting.
- Feeder system reconciliations are undertaken within a timely manner of month end, with any balancing items investigated to ensure the integrity, reliability and accuracy of the main accounting system.

Cash & Bank

- Staff act consistently in compliance with policies and procedures and administration of the cash and banking functions is conducted in an economic, efficient and effective manner.
- Reliability, integrity, confidentiality and security of the cashiers module and records is maintained through the reliable operation of the process and its record in the general ledger.
- Cash receipts (as received by Corporate Finance) in respect of fees, charges and other income streams are completely, accurately, validly and timely allocated and recorded in the accounts and banked in line with agreed policies and procedures.
- Cash payments (by Corporate Finance) are completely, accurately, validly and timely made, allocated and recorded in the accounts in line with agreed policies and procedures.
- Cash holdings and receipts (within Corporate Finance) are securely safeguarded in line with agreed policies and procedures.
- Control account reconciliations are undertaken within a timely manner of month end, with any balancing items investigated to ensure the integrity, reliability and accuracy of the records.

Payments & Creditors

- Procedures and policies in place and have been communicated to all relevant staff.
- Systems and data are adequately protected to reduce the risk of them being open to abuse.
- New and amended vendor details can only be processed by authorised officers and these are subject to a secondary check.



- Goods and services are adequately receipted and supported by adequate documentation.
- Payments are made following the receipt of a valid supplier invoice and payments made agree to the supplier invoice.
- There are effective controls in place for the approval of non-purchase order invoices.
- Urgent payments are only made for bona fide expenditure after proper approval.
- The payments system is regularly reconciled with the general ledger.
- There are effective processes in place for the administration of tax and liaison with HMRC.
- Appropriate segregation of duties in the processing of the BACS file.
- Performance against the target payment policy is monitored and under-performance addressed where necessary.

Income & Debtors

- Procedures and policies in place and have been communicated to all relevant staff.
- Systems and data are adequately protected to reduce the risk of them being open to abuse;
- Additions, deletions and amendments to debtor standing data are completely, accurately and validly processed in a timely manner.
- Invoices are completely, accurately, validly and timely raised and recorded in the accounts in respect of fees and charges for goods / services delivered and other income streams.
- Invoices are completely, accurately and validly raised in line with management and regulatory requirements.
- Fees, charges and other income streams are completely, accurately, validly and timely collected, allocated and recorded in the accounts in line with management and regulatory requirements.
- Credit notes or refunds for incorrectly raised debts and/or overpayments are completely, accurately and validly paid, allocated and recorded in the accounts in a timely manner.
- All appropriate action to recover overdue fees and charges is taken in a timely manner and only uneconomic and irrecoverable outstanding amounts are validly written off.
- Debtor control account reconciliations are undertaken within a timely manner of month end, with any balancing items investigated to ensure the integrity, reliability and accuracy of the Debtors system.
- Performance information is monitored, and under-performance addressed where necessary.

Other

- Previously identified weaknesses have been addressed.

We raised one priority 3 (Housekeeping) recommendations where the control environment could be improved upon. The finding, recommendation and response from the report is detailed below:

Recommendation 3 (Housekeeping)	<p>The Force should review the current banking process in light of reduced number of staff present at the office to ensure there are no unnecessary delays and the system remains up to date and accurate</p> <p>Consideration should be made towards reducing the reliance on paper and making this an electronic process.</p>
Finding	<p>Prior to Covid-19, cash received by the Finance Operations Team was recorded on a weekly summary sheet. On a weekly basis, this cash was taken to the Bank</p>

and deposited. When the deposit then showed on the bank statement, the transaction was recorded on the Agresso system.

Due to Covid-19 staff intermittently frequent the Office, this has impacted on the process. Staff were completing the banking but not updating the Agresso system until they were next in the Office. Therefore, Audit noted two instances where there was a delay between confirmation of the cash being banked, to the input on the Agresso system, of 41 days (£10720.65) and 42 days (£1366.96).

One instance was identified where the input on the Agresso system was made 29 days prior to the confirmation of the cash being banked per the bank statement (£4182.78). It was noted that this was input on to the system at the time that the money was banked, without confirmation of the funds on the statement.

For invoices payments received by Cheque, the same banking process as cash should be followed. However, it was noted that in one instance (£375.00) the input on to the Agresso system was five days prior to the confirmation of banking on the bank statement. In a second instance (£1175.00), there was a 41 days delay between the confirmation per the bank statement and the input on to the Agresso system.

It is noted that within the banking process the cash counts and banking confirmation elements are paper based.

Risk: The Agresso system is not a true and accurate representation of the Force's position.

The manual paper based process will be reviewed to determine whether an electronic procedure is feasible.

A rota has now been put in place for staff to attend the office to ensure paperwork relating to any banking is processed in a timely manner.

31/03/2021

01/01/2021

Response

Timescale

A4 Statement of Responsibility

We take responsibility to Leicestershire Police and the Office of the Police and Crime Commissioner for Leicestershire for this report which is prepared on the basis of the limitations set out below.

The responsibility for designing and maintaining a sound system of internal control and the prevention and detection of fraud and other irregularities rests with management, with internal audit providing a service to management to enable them to achieve this objective. Specifically, we assess the adequacy and effectiveness of the system of internal control arrangements implemented by management and perform sample testing on those controls in the period under review with a view to providing an opinion on the extent to which risks in this area are managed.

We plan our work in order to ensure that we have a reasonable expectation of detecting significant control weaknesses. However, our procedures alone should not be relied upon to identify all strengths and weaknesses in internal controls, nor relied upon to identify any circumstances of fraud or irregularity. Even sound systems of internal control can only provide reasonable and not absolute assurance and may not be proof against collusive fraud.

The matters raised in this report are only those which came to our attention during the course of our work and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. Recommendations for improvements should be assessed by you for their full impact before they are implemented. The performance of our work is not and should not be taken as a substitute for management's responsibilities for the application of sound management practices.

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