Audit Completion Report

Tameside Metropolitan Borough Council
Year ended 31 March 2022

January 2024

mazars

Contents

Members of the Audit Panel
Tameside Metropolitan Borough Council
Tameside One
Market Place
Ashton Under Lyne

Mazars LLP
One St Peter's Square
Manchester
M2 3DE

January 2024

Dear Committee Members

Audit Completion Report – Year ended 31 March 2022

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

The scope of our work, including identified significant audit risks and other areas of management judgement, was outlined in our Audit Strategy Memorandum which we presented on 1 August 2023. We have reviewed our Audit Strategy Memorandum and concluded that the original significant audit risks and other areas of management judgement remain appropriate.

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

If you would like to discuss any matters in more detail then please do not hesitate to contact me on +44 (0)161 238 9248 .

Yours faithfully

Signed: {{_es_:signer1:signature }}

Karen Murray

Mazars LLP

01

Section 01:

Executive summary

1. Executive summary

Principal conclusions and significant findings

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

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

- Management override of controls;
- Net defined benefit liability valuation;
- Valuation of property, plant and equipment not revalued in year;
- Valuation of surplus assets and investment properties; and
- Valuation of shareholding in Manchester Airport.

Misstatements and internal control recommendations

Section 5 sets out internal control recommendations and section 6 sets out audit misstatements; unadjusted misstatements total £2.6m. Section 7 outlines our work on the Council's arrangements to achieve economy, efficiency and effectiveness in its use of resources.

Status and audit opinion

We have substantially completed our audit in respect of the financial statements for the year ended 31 March 2022. At the time of preparing this report, significant matters remaining outstanding as outlined in section 2. We will provide an update to you in relation to the significant matters outstanding through issuance of a follow up letter.

Subject to the satisfactory conclusion of the remaining audit work, we have the following conclusions:

Audit opinion
We anticipate issuing an unqualified opinion, without modification, on the financial statements. Our proposed audit opinion is included in the draft auditor's report in Appendix B.

Value for Money
We anticipate reporting one significant weakness in relation to accounts preparation. Further detail on our value for money arrangements work is provided in section 7 of this report.

Whole of Government Accounts (WGA)
We have not yet received group instructions from the National Audit Office in respect of our work on the Council's WGA submission. We are unable to commence our work in this area until such instructions have been received.

Wider powers
The 2014 Act requires us to give an elector, or any representative of the elector, the opportunity to question us about the accounting records of the Council and to consider any objection made to the accounts. No such correspondence from electors has been received.

02

Section 02:

Status of the audit

2. Status of the audit

Our work is substantially complete and there are currently no matters of which we are aware that would require modification of our audit opinion, subject to the outstanding matters detailed below.

Audit area	Status	Description of the outstanding matters
PPE – Impairments: Consideration of Reinforced Autoclaved Aerated Concrete (RAAC)		The Council provided evidence to show their consideration of the impact of RAAC on the asset portfolio and any potential impairments adjustments which may be required as a result of the presence of RAAC on Friday 12 January. Following our review of this consideration we requested further information from the Council on 19 January, at the time of issuing this report (25 January) we have not received the required information. We will provide an update on the outcome of our review in our follow-up letter.
Value for Money		We have not yet received the Council's Value for Money self-assessment. We will complete our value for money work on receipt of the required evidence.
Financial statements, Annual Governance Statement and letter of representation		We will complete our final review of the financial statements upon receipt of the signed version of the accounts and letter of representation.

- Likely to result in material adjustment or significant change to disclosures within the financial statements.
- Potential to result in material adjustment or significant change to disclosures within the financial statements.
- Not considered likely to result in material adjustment or change to disclosures within the financial statements.

03

Section 03:

Audit approach

3. Audit approach

Changes to our audit approach

We provided details of our intended audit approach in our Audit Strategy Memorandum in August 2023. We have not made any changes to our audit approach since we presented our Audit Strategy Memorandum.

Materiality

Our provisional materiality at the planning stage of the audit was set at £12.0m using a benchmark of 2% of gross operating expenditure. Our final assessment of materiality, based on the final financial statements remains at £12.0m using the same benchmark.

Use of experts

We set out in our Audit Strategy Memorandum our planned use of experts to assist in our audit procedures. There were no changes to our planned approach. We have discussed the findings from our work relating to the items of account where an expert is engaged by management. A summary of these findings is reported in the table below and further detail is provided in Section 6 of this report.

Item of account	Management's expert	Our expert	Findings from our work
Defined benefit pension liability valuation and disclosures (Council and Group)	Hymans Robertson – Actuary for the Greater Manchester Pension Fund	PwC – Consulting actuary appointed by the National Audit Office	Our work identified material issues in the valuation of the Council's net defined benefit pension liability. Further detail is included in section 4.
Property valuations: Land and buildings, surplus assets and investment properties	Align Property Partners and Jacobs	We engaged our own valuers to review valuation of Tameside One and the Council's share of the land at Manchester Airport	Our work identified material issues in the valuation of the Council's land and buildings assets. Further detail is included in section 4.
Financial instrument disclosures	Link Asset Services	We reviewed Link's methodology to gain assurance that the fair value disclosures of the Council's financial assets and liabilities are materially correct. We also obtain evidence of Link's professional qualifications through the National Audit Office.	There were no issues arising from the work of our expert.
Long Term Investments – Manchester Airport	BDO	Mazars' Valuations Team	Our in-house valuations team identified lease liabilities omitted from the valuation, resulting in decreases to the valuations in the current and prior year.

04

Section 04:

Significant findings

4. Significant findings

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

- our audit conclusions regarding other significant risks and key areas of management judgement outlined in the Audit Strategy Memorandum;
- our comments in respect of the accounting policies and disclosures that you have adopted in the financial statements. On page 17 we have concluded whether the financial statements have been prepared in accordance with the financial reporting framework and commented on any significant accounting policy changes that have been made during the year;
- any further significant matters discussed with management; and
- any significant difficulties we experienced during the audit.

4. Significant findings

Management override of controls	**Description of the risk** This is a mandatory significant risk on all audits due to the unpredictable way in which such override could occur. Management at various levels within an organisation are in a unique position to perpetrate fraud because of their ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively. Due to the unpredictable way in which such override could occur there is a risk of material misstatement due to fraud on all audits.
	How we addressed this risk We addressed this risk through performing audit work over: • Accounting estimates impacting amounts included in the financial statements; • Consideration of identified significant transactions outside the normal course of business; and • Journals recorded in the general ledger and other adjustments made in preparation of the financial statements.
	Audit conclusion Our work on management override of controls is complete. There are no matters to bring to the Panel's attention.

4. Significant findings

Net defined benefit liability valuation	**Description of the risk** The Council's accounts contain material liabilities relating to the local government pension scheme administered by the Greater Manchester Pension Fund (GMPF). The Council and its subsidiaries rely upon an actuary, Hymans Robertson to provide an annual valuation of these liabilities in line with the requirements of IAS 19 Employee Benefits. Due to the high degree of estimation uncertainty associated with this valuation, we have determined there is a significant risk in this area.
	How we addressed this risk Our procedures included: • corresponding with the GMPF auditor to gain assurance on their audit of GMPF; • assessing the skill, competence and experience of GMPF's actuary, Hymans Robertson including a review of the actuary by our actuarial expert PWC; • challenging the reasonableness of the assumptions used by the actuary as part of the annual IAS 19 valuation; • reviewing the appropriateness of the Pension Asset and Liability valuation methodologies applied by GMPF Actuary, and the key assumptions included within the valuation. This included comparing them to expected ranges, utilising information provided by PWC, consulting actuary engaged by the National Audit Office; and • carrying out a range of substantive procedures on relevant information and cash flows used by the actuary as part of the annual IAS 19 valuation.
	Audit conclusion We received the requested assurances from the auditor of the Greater Manchester Pension Fund on 24th November 2022. Each year employers within the Local Government Pension Scheme (LGPS) receive an actuarial accounting report prepared in accordance with IAS19 Employee Benefits (IAS19 report). The 2022 IAS19 reports received by LGPS employers for inclusion in the draft 2021-22 financial statements were prepared using data collected for the 2019 triennial valuation, as the 2022 triennial valuation was not complete at the time of preparing the draft 2021-22 financial statements. The 2022 triennial revaluation of the Greater Manchester Pension Fund was issued in advance of the finalisation of the Council's 2021/22 financial statement audit. As part of that revaluation data and information is received in particular around the membership of the fund, which provides evidence of more up to date conditions that existed at 31 March 2022. As a result the Council has obtained a restated IAS 19 actuarial valuation and has updated their financial statements to reflect the revalued asset and liability within the balance sheet. In summary the net liability has increased by £38.1m. Further detail is provided in Section 6.

4. Significant findings

Valuation of property, plant and equipment not revalued in year

Description of the risk

The CIPFA Code requires that where property, plant and equipment (PPE) assets are subject to revaluation, their year end carrying value should reflect the current value at that date. The Council has adopted a rolling revaluation model which sees all relevant categories of PPE revalued over a five year cycle.

In the 2021-22 year, the Council has not revalued Land and Buildings on the basis a full revaluation was carried out in 2020-21. There is a risk that material movements in valuations

How we addressed this risk

Following initial audit review and challenge, the Council identified potential material valuation differences between the Land and Buildings values in the draft accounts and the estimated value as at 31 March 2022, taking into account market movements. During the audit the Council commissioned a valuation for a number of their Land and Buildings assets to be undertaken by an external valuer. Additionally the Council undertook an indexation exercise to estimate the valuation movement on the assets not revalued.

Our audit procedures included:

- assessing the skill, competence and experience of the Council's valuers and reviewing the instructions issued to the valuers by management to ensure they comply with the Code requirements;
- considering whether the overall revaluation methodology used by the Council's valuers is in line with industry practice, the CIPFA Code of Practice and the Council's accounting policies;
- assessing the movement in market indices between the revaluation dates and the year end to determine whether there have been material movements over that time;
- testing the valuation on a sample of properties;
- testing a sample of items of capital expenditure in 2021/22 to confirm that the additions are appropriately valued in the financial statements; and
- reviewing the Council's indexation exercise for the assets not formally valued in the 2021/22 year and the associated accounting entries.

Audit conclusion

There have been a number of adjustments made to the valuation of the Land and Buildings assets during the audit which have been outlined in Section 6 of this report.

Through our detailed testing of valuations, we identified errors in the inputs used in the valuer's calculations. Through this we identified a number of issues relating to floor areas and arithmetic errors. We have extrapolated the impact of these errors across the population. The total unadjusted error is £0.6m.

4. Significant findings

Valuation of surplus assets and investment properties	**Description of the risk** The Council's accounts contain material balances and disclosures relating to its holding of surplus assets and investment properties, which are required to be carried at fair value. Due to the high degree of estimation uncertainty associated with these valuations, we have determined there is a significant risk in the valuations of these property assets.
	How we addressed this risk We have evaluated the design and implementation of the controls which mitigate the risk. In addition our procedures included: • assessing the skill, competence and experience of the Council's external valuers (Jacobs is the Council's expert for the valuation of the land at Manchester Airport which is a valuation commissioned through Manchester City Council, and for all other valuations the Council's expert is Align Property Services); • reviewing the instructions issued to the external valuer by management to ensure they comply with the Code requirements; • consider whether the overall revaluation methodology used by the Council's valuer is in line with industry practice, the CIPFA Code of Practice and the Council's accounting policies; • testing the valuations of a sample of properties; and • testing a sample of items of capital expenditure to confirm that the additions are appropriately valued in the financial statements.
	Audit conclusion Our work on the valuation of surplus assets and investment properties is complete. There are no matters to bring to the Panel's attention.

4. Significant findings

Valuation of shareholding in Manchester Airport	
	Description of the risk The Council uses an external valuation expert to determine the value of its investment in Manchester Airport Holdings Limited at 31 March 2022. The valuation is determined according to a methodology and applying assumptions. Council officers challenge the valuation assumptions and reach judgements on the valuation to include in the financial statements.
	How we addressed this risk Our approach to auditing the investment in Manchester Airport Holdings Limited includes the involvement of the Mazars in-house valuation team. The Mazars in-house valuation team reviewed the methodology and key assumptions used by management's expert, considering the appropriateness of the methodology and the reasonableness of the assumptions used.
	Audit conclusion We completed our procedures as planned. There has been a material amendment to the valuation of the shareholding in both the current and prior year. Our in-house valuation team identified lease liabilities omitted from the valuation as a result of the Airport Group implementing IFRS 16. This resulted in an overvaluation of the shareholding of £14.3m on the opening balance which was adjusted for in the 2020/21 audited accounts, and £0.5m on the closing balance, totalling £14.8m. This has been adjusted for by the Council. As the 2021/22 draft accounts had been prepared prior to this adjustment being made in the 2020/21 accounts, the opening balance has had to be adjusted for to bring the 2021/22 accounts in line with the error adjusted for in the prior year.

4. Significant findings

Qualitative aspects of the Council's accounting practices

Draft accounts were received from the Council on 31 August 2022. Our initial review of the Statement of Accounts identified a number of technical and disclosure changes needed to ensure compliance with the 2021/22 Code of Practice. These are listed in full in Section 6 of this report.

We have reviewed the Council's accounting policies and disclosures in the revised Statement of Accounts and concluded they comply with the 2021/22 Code of Practice on Local Authority Accounting, appropriately tailored to the Council's circumstances.

Significant matters discussed with management

Accounting for the airport shareholding

As a result of audit questions, the Council's external valuation expert revised their valuation methodology and provided the Council with a revised valuation report for 2021/22. The revised report reduced the valuation of the Council's airport shareholding by £14.8m to £18.6m. This error in methodology applied to previous years as well and the reduction in the valuation at 31 March 2021 was £14.3m. The Council has revised its draft financial statements, reflecting the material value of the adjustment.

Accounting for infrastructure assets

The Council holds c.£138m of infrastructure assets on its Balance Sheet as part of its overall balance of Property, Plant and Equipment. During 2022 a national technical issue arose in respect of accounting for infrastructure assets. Normal custom and practice for (highways) infrastructure assets is that derecognition does not affect asset balances because the assets are expected to have been fully used up before the replacement expenditure takes place; this does require that assets are properly depreciated in line with the requirements of the Accounting Code. This issue arises in part because of limitations on historical information relating to when the assets were first recorded on balance sheets in the early 1990s, and where there have been transfers of assets because of local authority reorganisations. It is also extremely difficult to clearly identify the parts of the assets which are being replaced.

In December 2022, the Department for Levelling Up, Housing and Communities (DLUHC) issued a statutory override allowing authorities to account for the replacement of infrastructure assets with the assumption that the replaced component is at nil value. CIPFA provided additional disclosure guidance in January 2023. The Council has taken the decision to apply the statutory override, and has updated its disclosures in line with the CIPFA guidance.

As a result, as part of the 2020/21 and 2021/22 audits we undertook audit procedures to ensure the opening net book value of the infrastructure assets is appropriately split between sub-categories of infrastructure assets, the asset lives for each of the sub-categories are appropriate, and the depreciation charge for the year is free from material misstatement. The methodology applied by management was challenged by the audit team. After discussions and adjustments made to the methodology, the audit team is satisfied with the methodology applied by the Council.

As the 2021/22 draft accounts had been prepared prior to this adjustment being made in the 2020/21 accounts, the opening balance has had to be adjusted for to bring the 2021/22 accounts in line with the error adjusted for in the prior year.

We are satisfied the Council's revised disclosures comply with the new guidance and appropriately apply the statutory override.

Significant difficulties during the audit

During the course of the audit we have had the full co-operation of management in dealing with the volume and technical nature of the queries arising from the number of errors in the draft accounts. This inevitably meant further time was required and led to a delay in completion of our audit work.

Our 2020/21 Audit Completion Report highlights several issues including the poor quality of the draft accounts submitted for audit and the significant difficulties encountered during the audit process, as such we identified a significant value for money weakness and associated recommendation in relation to the quality of the draft accounts. Due to the delay in the conclusion of the 2021/22 audit, the Council has not yet had sufficient time to implement our recommendations in full. We recognise the 2021/22 Statement of Accounts had already been drafted and submitted for audit before the prior year audit was reported.

The 2021/22 accounts were prepared by finance officers no longer working at the Council. The new Section 151 Officer has been supportive in driving the 2021/22 audit forward, to get back on track with delivering the audit on time, but issues identified within the 2021/22 accounts were as a result of work produced 18 months ago.

4. Significant findings

Wider responsibilities

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

- issue a report in the public interest;
- make statutory recommendations that must be considered and responded to publicly;
- apply to the court for a declaration that an item of account is contrary to law; and
- issue an advisory notice under schedule 8 of the 2014 Act.

We have not exercised any of these powers as part of our 2021/22 audit.

The 2014 Act also gives rights to local electors and other parties, such as the right to ask questions of the auditor and the right to make an objection to an item of account. No such objections have been raised.

05

Section 05:

Internal control recommendations

5. Internal control recommendations

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

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

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

Priority ranking	Description	Number of issues
1 (high)	In our view, there is potential for financial loss, damage to reputation or loss of information. This may have implications for the achievement of business strategic objectives. The recommendation should be taken into consideration by management immediately.	3 (2 prior year issues not yet resolved)
2 (medium)	In our view, there is a need to strengthen internal control or enhance business efficiency. The recommendations should be actioned in the near future.	6 (1 prior year issue not yet resolved)
3 (low)	In our view, internal control should be strengthened in these additional areas when practicable.	2 (1 prior year issue not yet resolved)

5. Internal control recommendations

Significant deficiencies in internal control – Level 1

Description of deficiency

Our detailed audit testing of income, expenditure, debtors and creditors identified a high number of errors because income and expenditure have not been accounted for in the correct financial year.

Potential effects

There is a risk that the Council's financial statements are materially misstated.

Recommendation

The Council should improve year end close down processes to ensure that year end adjustments such as accruals are correctly posted so that income and expenditure are accounted for in the correct financial year.

Management response

Management accepts the recommendation and has already begun to implement changes following the completion of the 2020/21 audit in August 2023. With a new Senior Leadership team in place within Finance, a different approach is being taken to the upcoming year end process for 2023/24. A full review of year end processes, along with training of staff both internally and with the support of CIFPA, will be undertaken in Q4 with areas of focus already identified.

Other deficiencies in internal control – Level 2

Description of deficiency

The last valuation of the Council's heritage assets took place in 2015. A valuation was scheduled in 2020 but was delayed because of the Covid pandemic. As at January 2024 year end, the formal valuation has not been carried out.

Potential effects

The value recorded for heritage assets could be misstated given the last revaluation was 7 years ago. The insurance value for the assets may be wrong, meaning the Council may not have adequate cover.

Recommendation

Management should commission a valuation of heritage assets.

Management response

Management accept the recommendation and will appoint specialist valuers to undertake a review of all heritage assets held by the Authority.

5. Internal control recommendations

Other deficiencies in internal control – Level 2

Description of deficiency

Our testing identified one employee who continued to receive pay for a three month period after they left the Council. This resulted in an overpayment of £7,717.33 which the Council is currently recovering from the former employee at a rate of £20 per month.

Potential effects

Without effective controls in place to ensure all leavers are removed from the payroll system promptly, there is a risk of overpayments being made.

Recommendation

Ensure the leaver process is strictly followed, by removing employees from the payroll on a timely basis.

Management response

It is a manager's responsibility to ensure leavers forms are processed in a timely manner. With the exception of those that leave in their probation period there should rarely be a situation which requires an invoice to be raised for leavers. Following completion of the notification form, the HR systems should reflect those that are working their notice with a leave date being in iTrent ahead of the date itself. Payroll process leavers live on instruction so that the systems are updated as quickly as possible. Staffing lists are sent to SUMS, HOS, ADs and Directors on a monthly basis as a mechanism for checking the workforce.

Other deficiencies in internal control – Level 2

Management response (continued)

By April 2024, all services will be live on iTrent self service. This will mean all managers have direct access and visibility to all staff they manage which is a further opportunity to ensure it includes no one that has left.

Managers are provided with a monthly staffing list that they are required to check to make sure that any leavers and other changes are reflected. We are currently exploring with Audit removing the tight level of security on the staffing lists so that managers can open them and use them more easily. Communication will then be provided on the portal and directly to service managers to affirm the importance of checking the monthly staffing list to avoid over/under payments.

5. Internal control recommendations

Other deficiencies in internal control – Level 2

Description of deficiency

Our payroll testing identified one case where employers national insurance was incorrectly calculated. This arose due to a coding error.

Potential effects

Incorrectly coding items of employee benefits expenditure in the payroll system can result in issues with compliance to paying over taxes and related costs to HMRC.

Recommendation

Ensure where additional pay, benefits and deductions are added within the payroll system, these are correctly set up to allow for pay and benefit costs to be calculated correctly.

Management response

This example related to Jury service and a more in depth review is required for this element in the payroll system to determine the appropriate set up for NI, Tax and Pension. Further guidance will be obtained from our software provider as well as benchmarking information across AGMA.

Other recommendations in internal control – Level 2

Description of deficiency

Our audit procedures on the General Ledger system, Agresso, identified that the Council has no formalised policy/procedure supporting the change management process.

Potential effects

Unauthorised changes could be deployed, compromising the confidentiality, integrity and availability of information. Information relating to software development, authorisations for deployment, and test plans and results may not be documented sufficiently.

Recommendation

We recommend the Council formally document the change management process. The procedure/policy should clearly describe how change requests are registered, classified, analysed, solved and monitored. The document should be formally approved by the relevant senior officers, acknowledged by all relevant staff and periodically reviewed.

Management response

A new Head of IT joined the Council in December 2023. Implementing a change management process is one of their priorities, but this has not yet been implemented at the time of this report.

5. Internal control recommendations

Other deficiencies in internal control – Level 2

Description of deficiency

Our review of the Council's lease register identified some tenants within Council properties who were holding over previous rent agreements and did not have a rent agreement in place with the Council.

Potential effects

There is a risk the Council is not receiving the market rent for properties where there is not a current lease agreement in place because rent reviews are not being undertaken. The Council is also open to other risks where the tenant does not have a current lease agreement in place.

Recommendation

The Council should ensure that lease agreements are reviewed and updated as they expire to ensure all properties leased out are subject to a contract.

Management response

Management accept the recommendation. The Head of Estates will undertake a review to ensure that all lease agreements are pro-actively reviewed, and that negotiations for lease renewals are taken place in a timely manner and at open market rental to minimise the number of tenants holding over.

Other recommendations in internal control – Level 3

Description of deficiency

Our payroll audit testing identified a number of employees where the Council does not hold evidence of a signed contract being returned.

Potential effects

There is a risk that where a contract of employment is not in place between the Council and individual employees, that the terms of employment may not be fully agreed and enforceable.

Recommendation

Controls to be implemented to ensure during the new starter process, a signed contract is obtained and stored by the Council.

Management response

Whilst Tameside request that individuals sign and return contracts it is accepted that a number do not do so. By working under the contract it is determined that they have accepted its terms. On balance, and considering the resource required to do so, there is no plan to implement a chasing process.

During 2024 a new applicant tracking recruitment system (ATS) will be implemented. As part of this implementation, it will enable the opportunity to review what onboarding functionality can be used. This will include the potential for using the ATS to issue offer letters with applicants having the ability to sign and accept the role/terms. As part of this, it can be explored as to whether the same can be used for contracts of employment.

5. Internal control recommendations

Follow up on previous internal control points – Level 1 (Open recommendation)

Description of deficiency

Our work on property, plant and equipment valuations identified that floor areas used by the valuer contained errors. These floor areas were summarised and sent to the valuer by the Council's estates team. When reviewing source evidence for floor areas of assets, the measurements within the evidence did not agree to the list of measurements provided by the estates team to the valuer.

Potential effects

For future valuations, or other Council-related activities, the information within the summary of recorded measurements of floor areas could be used and create further issues in valuations, or decision making.

Recommendation

Management should engage with the Council's estates team to ensure that the right measurements are communicated to the valuer.

Management should consider checking a sample of measurements to ensure the correct measurements are communicated to the valuer.

2021/22 update and management response

Through our audit testing of property, plant and equipment valuations in 2021/22 we have confirmed this deficiency is still present in 2021/22.

Management accept the recommendation and will ensure that this is implemented for the closing of the 2023/24 accounts. The Head of Estates will ensure that the correct measurements are communicated to the valuer, and will cross reference a sample of measurements to ensure they are correct.

Follow up on previous internal control points – Level 1 (Recommendation fully implemented)

Description of deficiency

Our work on property, plant and equipment identified that land values determined by the valuer in the calculation of land valuations were not reflective of the fair value of land in the respective areas of Tameside. The process of determining land values from the comparable land sales data led to material discrepancies in the original valuations.

Potential effects

Where ranges of land values derived from comparable data do not reasonably reflect the value of land within the Tameside area, the effect of this input can lead to material misstatements of assets within the Statement of Accounts.

Recommendation

Management should work with the estates team use their knowledge of Tameside to challenge the methodology and assumptions applied by the valuer in determining the best estimate of fair value within the Tameside portfolio of asset valuations.

2021/22 update

Land values for 2021/22 and 2022/23 have been reviewed by both finance and estates teams, and challenged where appropriate based on unusual or unexpected movements, or where contradictory to other market data such as sales prices available to estates.

Through our audit testing of valuations in 2021/22 we have not identified any issues with land values, therefore we are satisfied that this recommendation has been appropriately implemented by management.

5. Internal control recommendations

Follow up on previous internal control points – Level 1 (Recommendation partially implemented)

Description of deficiency

Our work on IT general controls identified that the Council does not have formal disaster recovery provisions in place. The Council is now in the process of commissioning a new Disaster Recovery facility located at Tameside Hospital and the Corporate IT Business Continuity and Disaster Recovery plan is currently going through the internal governance process.

Potential effects

Major incidents or disasters may cause outage of one or more business critical systems, causing data loss, thereby affecting the availability and integrity of information.

Recommendation

In order to avoid data loss due to the outage of one or more business critical systems, we recommend ensuring the disaster recovery plan clearly defines: Roles and responsibilities; Assets classification; Recovery point objective (RPO) for all critical systems; Recovery time objective (RTO) for all critical systems; The disaster recovery plan should be regularly tested, the testing should include business users and should be documented for audit and monitoring purposes.

2021/22 update and management response

Our DR site is hosted at the Integrated Care Foundation Trust in a reciprocal arrangement. This is fully implemented. A secondary, back up site is at Ashton Old Baths and is delayed in being stood up due to cabling works issues, but is anticipated in 2024 to go live. TMBC uses an Immutable Back Up solution for Data Back Up protection with 'object locking' to keep any actors from altering or deleting data. Immutable back ups are one of the highest levels of protection and one of the easiest and quickest solutions to get systems back online.

Follow up on previous internal control points – Level 2 (Open recommendation)

Description of deficiency

Our work on the Council's debtor balances identified an unreconciled difference of £0.632m between the general ledger and revenues and benefits system in respect of business rates debtors.

Potential effects

Discrepancies between the two systems can lead to a misstatement of the Council's debtor balance within the Statement of Accounts.

Recommendation

The discrepancy between the systems should be fully investigated and cleared.

2021/22 update and management response

Through our testing of business rates debtors in 2021/22 we have confirmed this deficiency is still present as at 31/03/2022 and as of January 2024 this has not been resolved.

All non-domestic rates receipts are correctly recognised in the Capita Non-Domestic Rates system and there is no misstatement of income due to the Council or individual non-domestic rate account balances. Management actions taken to date include undertaking quarterly reconciliations between Capita and the ledger and working with a neighbouring authority to improve workflow processes. There remains a mainly historical imbalance between the general ledger and Capita system for Non Domestic Rates and a minor in-year imbalance both due to timing differences and coding within the general ledger system, which will be fully investigated and corrected in the general ledger during the 2023/24 financial year.

5. Internal control recommendations

Follow up on previous internal control points – Level 3 (Open recommendation)

Description of deficiency

Our work on Property, Plant and Equipment identified a small number of assets (total value £0.272m) which have not been revalued within the five year rolling cycle of valuations. Whilst the value is not significant, this is not in compliance with the requirements of the CIPFA Code.

Potential effects

Failing to revalue assets on a sufficiently regular basis can lead to a misstatement of the Council's Property, Plant and Equipment balance.

Recommendation

The assets should be included in the 2021/22 revaluation programme.

2021/22 update and management response

Through out audit testing of Property, Plant and Equipment we have confirmed that this deficiency is still present in 2021/22.

Management accept the recommendation. The Head of Estates will ensure these assets are included in the next valuation programme.

Follow up on previous internal control points – Level 3 (Recommendation fully implemented)

Description of deficiency

Our review of senior officer declarations of interest identified one instance where an amendment was made to the officer's declarations based on a telephone conversation, but no written audit trail was retained to support the amendment. We were able to corroborate the change to third party evidence available from Companies House.

Potential effects

Without a full audit trail in place it is possible for errors to occur when updating records of declarations.

Recommendation

All changes to declarations of interest should be supported by a full audit trail.

2021/22 update

Through our audit testing of related party transactions in 2021/22 we have not identified any issues with the documentation of declarations of interests, therefore we are satisfied that this recommendation has been appropriately implemented by management.

06

Section 06:

Summary of misstatements

6. Summary of misstatements

This section outlines the misstatements identified during the course of the audit, above the trivial threshold for adjustment of £0.36m. The first table outlines the misstatements that were identified during the course of our audit which management has assessed as not being material either individually or in aggregate to the financial statements and does not currently plan to adjust.

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

Unadjusted misstatements

		Comprehensive Income and Expenditure Statement		Balance Sheet	
		Dr (£'000)	Cr (£'000)	Dr (£'000)	Cr (£'000)
1	Dr: Property, Plant and Equipment - Surplus Assets			2,420	
	Cr: Property, Plant and Equipment - Land and Buildings				-2,420
	Our testing on the revised property, plant and equipment valuations has resulted in identification of assets included within Land and Buildings that should have been classified as Surplus Assets.				
2	Dr: Unusable Reverses			2,560	
	Cr: Property, Plant and Equipment - Infrastructure Assets				-2,560
	On applying the statutory override issued by DHLUC and the associated CIPFA guidance related on Infrastructure assets, the Council's disclosures and methodology identified the depreciation charge in respect of the opening balance for Infrastructure assets is £2.6m less than it should have been. The charge the 20/21 year was therefore understated. Although the 21/22 depreciation charge is fairly stated, the overall infrastructure balance is overstated by £2.6m due to the 20/21 depreciation charge being understated.				
3	Dr: Cost of Services - Expenditure	490			
	Cr: Short Term Creditors				-490
	As part of our payroll testing we identified a number of issues whereby payroll deductions have been incorrectly accounted for within the system. Applying our audit methodology we extrapolated this error over the untested population, and if the error was representative of the whole population, the Short Term Creditors balance and Cost of Services Expenditure would both be understated by £490k.				

6. Summary of misstatements

Unadjusted misstatements (continued)

		Comprehensive Income and Expenditure Statement		Balance Sheet	
		Dr (£’000)	Cr (£’000)	Dr (£’000)	Cr (£’000)
4	Dr: Usable Reserves			5,058	
	Dr: Short Term Creditors			1,066	
	Cr: Cost of Services: Expenditure		-6,124		
	Our initial sample testing of other service expenditure identified a number of errors. Under our sampling methodology, we extrapolated this error over the remaining untested population which resulted in an material extrapolated error. We carried out further testing to widen our sample population and ascertain whether there was an error in the wider population. On finding further errors, we extrapolated all identified errors over the remaining untested population to estimate an error of overstatement within other service expenses of £6.1m.				
5	Dr: Cost of Services: Income	2,950			
	Dr: Short Term Creditors			1,250	
	Cr: Cost of Service: Expenditure		-94		
	Cr: Usable Reserves				-4,106
	Our initial sample testing of other service income identified a number of errors. Under our sampling methodology, we extrapolated this error over the remaining untested population which resulted in an material extrapolated error. We carried out further testing to widen our sample population and ascertain whether there was an error in the wider population. On finding further errors, we extrapolated all identified errors over the remaining untested population to estimate an error of overstatement within other service income of £3.0m.				
6	Dr: Cost of Services: Expenditure	192			
	Dr: Unusable Reserves			399	
	Cr: Property, Plant and Equipment				-591
	During our testing of PPE valuations, we found several issues with the incorrect floor area being used in the valuation calculations of both material valuations and in our sample of residual valuations tested. Combing the actual misstatements with the extrapolation of these errors, we estimate an overvaluation error on the Council’s portfolio of property, plant and equipment assets by £0.6m. The extrapolation impacts the revaluation reserve and gross expenditure.				

6. Summary of misstatements

Unadjusted misstatements (continued)

		Comprehensive Income and Expenditure Statement		Balance Sheet	
		Dr (£'000)	Cr (£'000)	Dr (£'000)	Cr (£'000)
7	Dr: Unusable Reserves			500	
	Cr: Property Plant and Equipment				-500
	Prior year unadjusted misstatement brought forward impacted the current year PPE valuations. After revision of PPE for valuations in year and indexation, we have amended our previous misstatement reported as part of the 20/21 audit.				
	Total unadjusted misstatements	**3,632**	**-6,218**	**13,253**	**-10,667**
	Total net impact		**-2,586**	**2,586**	

6. Summary of misstatements

Adjusted misstatements		**Comprehensive Income and Expenditure Statement**		**Balance Sheet**	
		Dr (£'000)	**Cr (£'000)**	**Dr (£'000)**	**Cr (£'000)**
1	Dr: Unusable Reserves			14,300	
	Dr: Other Comprehensive Income	500			
	Cr: Long Term Investments				-14,800
	During the course of our audit, our expert challenged the basis of the valuation methodology applied by the Council's expert. As a result, the Council's valuer amended their valuation of the airport shareholding at 31 March 2022. Of this total amendment £14.3m was adjusted for the in the 2020/21 accounts, therefore the both the opening and closing balances relating to the airport shareholding have been amended for in the 2021/22 accounts.				
2	Dr: Property, Plant and Equipment - Surplus Assets			1,842	
	Cr: Property, Plant and Equipment - Land and Buildings				-1,842
	This adjustment is the result of the reclassification and revaluation of Concorde Suite in the 2020/21 accounts, which amends the opening balances brought forward into the 2021/22 accounting period.				
3	Dr: Property, Plant and Equipment – Land and Buildings			8,457	
	Cr: Cost of Services: Expenditure		-307		
	Cr: Unusable Reserves				-8,150
	During the course of the audit the Council obtained an external valuation for several Land and Building assets (report received from the external valuer in December 2022). This amendment outlines the change to the accounts which was required to account for the valuation movement following receipt of the valuation report.				

6. Summary of misstatements

Adjusted misstatements (continued)

		Comprehensive Income and Expenditure Statement		Balance Sheet	
		Dr (£'000)	Cr (£'000)	Dr (£'000)	Cr (£'000)
4	Dr: Property, Plant and Equipment – Land and Buildings			13,535	
	Cr: Cost of Services: Expenditure		-4,138		
	Cr: Unusable Reserves				-9,397
	.This amendment represents the adjustment to account for the indexation of Land and Buildings assets which have not been formally valued during the 2021/22 year. The Council has applied an appropriate indices to the assets which have not been valued to ensure that the Land and Building assets are not materially misstated as at 31 March 2022.				
5	Dr: Cost of Services: Income	2,845			
	Cr: Short Term Debtors				-2,845
	This amendment removes the NNDR income which had been incorrectly double counted within the draft accounts.				
6	Dr: Unusable Reserves			38,057	
	Cr: Net Pensions Liability				-38,057
	The amendment above accounts for the revised estimate of the Council's pension liability valuation received during the course of the audit following the 31 March 2022 triennial valuation.				
7	Dr: Cash and Cash Equivalents			218	
	Cr: Bank Overdraft				-218
	In the draft accounts the school bank accounts overdraft balance was incorrectly offset against the bank accounts in an asset position as at 31 March 2022. As there is no right of offset between these school bank accounts this amendment shows the correct balance sheet entries.				

6. Summary of misstatements

Adjusted misstatements

		Comprehensive Income and Expenditure Statement		Balance Sheet	
		Dr (£'000)	Cr (£'000)	Dr (£'000)	Cr (£'000)
8	Dr: Long Term Debtors			771	
	Cr: Short Term Debtors				-771
	This amendment reclassifies the short term expected credit loss on Active Tameside to offset against the correct debtor balance.				
9	Dr: Property Plant and Equipment: Land and Buildings			1,075	
	Cr: Cost of Services: Expenditure				-1,075
	This amendment corrects the Tameside One valuation within the fixed asset register and the accounts to match the valuation report from the external valuer.				
10	Dr: Cost of Services: Expenditure	61			
	Dr: Unusable Reserves			1,314	
	Cr: Property Plant and Equipment: Land and Buildings				-1,375
	The amendment removes the valuation of land held by church schools which was incorrectly included in the Council's balance sheet. These assets are not owned by the Council.				
	Total unadjusted misstatements	**3,406**	**-4,445**	**79,569**	**-78,530**
	Total net impact		**-1,039**	**1,039**	

6. Summary of misstatements

Disclosure amendments

During our audit we identified a significant number of adjustments to the disclosures in the accounts. These have been adjusted by management and include:

- **Note 1 Expenditure and Funding Analysis** – Our audit work identified a number of inconsistencies between this note and elsewhere in the accounts. This led to adjustments to the column for Adjustments between Funding and Accounting basis agreed to the adjustments disclosed in total within the MiRS and in detail within Note 7 Adjustments required to comply with proper accounting practice.
- **Note 1a Note to the Expenditure and Funding Analysis -** Our audit work identified a number of inconsistencies between this note and elsewhere in the accounts. This led to the Note being updated to ensure internal consistency within the accounts.
- **Note 1b. Expenditure and Income Analysed by Nature –** This note has been amended following changes to the Comprehensive Income and Expenditure Statement identified on the previous page.
- **Note 12a. Property, Plant and Equipment** – The column showing PFI Assets included within PPE has been updated to show the correct movements and balances.
- **Note 18 Financial Instruments –** Several amendments have been made to this note as outlined below:
  - The disclosure of the equivalent change in fair value has been amended from £36m to the correct value of £31m.
  - The disclosure of the short term PFI, leases and transferred debt in the financial liabilities table has been updated from £4,595k to the correct value of £ £3,448k.
  - Within the table disclosing items of income, expense, gains or losses a £938k difference was identified between the figures in this table and the value in and note 3. This has been amended for to show the correct value of £4,626k, amended from £5,564k.
- **Note 25 Leases –** A number of errors were identified as part of our audit sample testing of leases. This has led to the leases note being amended as follows:
  - No later than one year has been adjusted by £34k
  - Later than 1 year but no later than 5 years has been adjusted by £153k
  - Later than 5 years has been adjusted by £6,264k
- **Note 26 Service Concession Agreements (Private Finance Initiatives (PFI) and Similar Contracts):** The note has been amended following audit work which identified a total overstatement of £759k on inspired Tameside (ProjectCo1) Limited due to differences as below:
  - £357k overstatement relating to Contingent rental finance costs
  - £407k overstatement relating to Service Charges including Lifecycle Costs

6. Summary of misstatements

Disclosure amendments (continued)

During our audit we identified a significant number of adjustments to the disclosures in the accounts. These have been adjusted by management and include:

- **Note 28 Defined Benefit Pension Schemes -** Adjustments arising from obtaining a revised IAS 19 report accounting for the results of the 31 March 2022 triennial valuation were initially not all correctly reflected within this note. All adjustments have now been made.
- **Note 29 Cash Flow Statement Notes (Operating Activities)** - This note has been amended following changes to the Comprehensive Income and Expenditure Statement identified on the previous page.
- **Note 34 Officer's Remuneration** – A number of amendments were made to the note to improve the understandability of the disclosure.
- **Note 41 Critical Judgements in Applying Accounting Policies** - The figures under the heading "Accounting for Schools - Balance Sheet Recognition of Schools" incorrectly included the value of land assets for a number of church schools which were not owned by the Council. This led to an adjustment within PPE, and an adjustment to the table disclosed under this heading within Note 41 to properly disclose the Land and Buildings on the balance sheet in respect of church schools maintained within the Council's portfolio.
- **Note 45 Building Control** - The figures for 'Central and Support Service Charges' have been adjusted for to be correctly shown under 'Recharge Expenses'.
- **Narrative report –** A number of adjustments were required to the narrative report to ensure internal consistency within the Annual Report document.

07

Section 07:

Value for Money

7. Value for Money

Approach to Value for Money

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

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

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

The table overleaf outlines the risks of significant weaknesses in arrangements that we have identified, the risk-based procedures we have undertaken, and the results of our work.

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

The primary output of our work on the Council's arrangements is the commentary on those arrangements that forms part of the Auditor’s Annual Report. We intend to issue the Auditor's Annual Report in [insert date].

Status of our work

We are yet to complete our work in respect of the Council's arrangements for the year ended 31 March 2022. Although our work in this area of the audit is ongoing, at the time of preparing this report, we have identified one significant weakness in arrangements and have made associated recommendations. We provide further details on the identified significant weaknesses and our recommendations later in this section of our report.

Our draft audit report at Appendix B outlines that although we have not yet completed our work in relation to the Council's arrangements, we have matters to report in respect of significant weaknesses in arrangements. As noted above, our commentary on the Council's arrangements will be provided in the Auditor’s Annual Report to be presented at the next Audit Panel.

7. Value for Money

Follow up of previously-reported significant weaknesses in arrangements

In August 2023 we reported a significant weakness to the Council. As part of our work in 2021/22, we followed up the progress made by the Council against the recommendations made, and determined whether the significant weakness remained during the year.

	Significant weakness in arrangements	Work undertaken and conclusions reached
1	**Significant weakness** **Quality of the Draft Statement of Accounts Submitted for Audit** Our 2020/21 Audit Completion Report highlights several issues including the poor quality of the draft financial statements submitted for audit and the significant difficulties encountered during the audit process. The issues identified were pervasive and affected significant balances and disclosures within the draft financial statements published by the Council. This included but was not limited to Property, Plant and Equipment valuations where management failed to provide sufficient oversight and challenge of the valuations process, leading to material misstatements identified during the audit process. The issues arising led to a significant delay in issuing the audit opinions for both 2020/21 and 2021/22. In our view, the significant of the issues identified indicate a significant weakness in relation to the governance reporting criteria. **Recommendation** The Council should: • Produce a detailed action plan setting out how it intends to improve the quality of the draft Statement of Accounts submitted for audit; • Improve it's processes for engaging with, and challenging the information provided by valuation experts; • Review the capacity within the Council's Estates team to build resilience into the improvement of the underlying asset records held by the Council; • Consider the skills and capacity of the finance team; and • Review the issues raised as part of the 2020/21 audit in order to strengthen the overall control environment surrounding the preparation of the draft Statement of Accounts.	**Progress against the recommendation** Due to the delay in the conclusion of the 2021/22 audit, the Council has not yet had sufficient time to implement our recommendations in full. We recognise the 2021/22 Statement of Accounts had already been drafted and submitted for audit before the prior year audit was reported. The new Section 1515 Officer is working closely with us as the Council's External Auditors to understand the improvements required and is committed to improving the quality of the draft Statement of Accounts and working papers submitted for audit going forwards. . The 2021/22 accounts were prepared by finance officers no longer working at the Council. The new Section 151 Officer has been supportive in driving the 2021/22 audit forward, to get back on track with delivering the audit on time, but issues identified within the 2021/22 accounts were as a result of work produced 18 months ago. **Conclusions** The draft Statement of Accounts in 2021/22 were of poor quality and a significant number of amendments were required. Therefore, it is our view the significant weakness still exists in 2021/22.

Appendices

A: Draft management representation letter

B: Draft audit report

C: Independence

D: Other communications

Appendix A: Draft management representation letter

To follow.

Appendix B: Draft audit report

To follow.

Appendix C: Independence

As part of our ongoing risk assessment we monitor our relationships with you to identify any new actual or perceived threats to our independence within the regulatory or professional requirements governing us as your auditors.

We can confirm that no new threats to independence have been identified since issuing the Audit Strategy Memorandum and therefore we remain independent.

Appendix D: Other communications

Other communication	Response
Compliance with Laws and Regulations	We have not identified any significant matters involving actual or suspected non-compliance with laws and regulations. We will obtain written representations from management that all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements have been disclosed.
External confirmations	We did not experience any issues with respect to obtaining external confirmations.
Related parties	We did not identify any significant matters relating to the audit of related parties. We will obtain written representations from management confirming that: a. they have disclosed to us the identity of related parties and all the related party relationships and transactions of which they are aware; and b. they have appropriately accounted for and disclosed such relationships and transactions in accordance with the requirements of the applicable financial reporting framework.
Going Concern	We have not identified any evidence to cause us to disagree with the Director of Resources that Tameside Metropolitan Borough Council will be a going concern, and therefore we consider that the use of the going concern assumption is appropriate in the preparation of the financial statements. We will obtain written representations from management, confirming that all relevant information covering a period of at least 12 months from the date of approval of the financial statements has been taken into account in assessing the appropriateness of the going concern basis of preparation of the financial statements.

Appendix D: Other communications

Other communication	Response
Subsequent events	We are required to obtain evidence about whether events occurring between the date of the financial statements and the date of the auditor's report that require adjustment of, or disclosure in, the financial statements are appropriately reflected in those financial statements in accordance with the applicable financial reporting framework. We will obtain written representations from management that all events occurring subsequent to the date of the financial statements and for which the applicable financial reporting framework requires adjustment or disclosure have been adjusted or disclosed.
Matters related to fraud	We have designed our audit approach to obtain reasonable assurance whether the financial statements as a whole are free from material misstatement due to fraud. In addition to the work performed by us, we will obtain written representations from management, and members of the Audit Panel, confirming that a. they acknowledge their responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud; b. they have disclosed to the auditor the results of management's assessment of the risk that the financial statements may be materially misstated as a result of fraud; c. they have disclosed to the auditor their knowledge of fraud or suspected fraud affecting the entity involving: i. Management; ii. Employees who have significant roles in internal control; or iii. Others where the fraud could have a material effect on the financial statements; and d. they have disclosed to the auditor their knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, analysts, regulators or others.

Audit Partner: Karen Murray

Karen.Murray@Mazars.co.uk

Tel: +44 (0)161 238 9248

Senior Manager: Amelia Salford

Amelia.Salford@Mazars.co.uk

Tel: +44 (0)161 238 9308

Mazars

One St Peter’s Square

Manchester

M2 3DE

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