

# Audit Progress Report 2021/22

London Borough of Harrow

September 2022



# Purpose and contents

## Purpose

We have prepared this report to communicate to the Governance, Audit, Risk Management and Standards Committee (GARMS) our progress with auditing the Council's statement of accounts for the year ending 31 March 2022 and an update on the significant risks identified in relation to the audit of both the Council and Pension Fund financial statements. In addition, we wish to highlight some national publications which the Committee may find useful in enabling them to discharge their role as those charged with governance of the Council.

## Contents

1. London Borough of Harrow Council - Audit Progress Update
2. London Borough of Harrow Council - Update to Audit Risks
3. London Borough of Harrow Pension Fund - Audit Progress Update
4. National Publication

# 01

Section 01:

**London Borough of Harrow Council -  
Audit Progress Update**

# Audit Progress

## 2021/22 audit – Financial Statements

As previously discussed with the Committee, for the 2021/22 statement of accounts, the government has extended the reporting timetable for local authorities. The Council was required to publish its draft accounts by 31 July 2022, which it did. The regulations require the Council to publish audited accounts by the 30 November or publish a notice explaining why this has not been possible.

As detailed in our Audit Strategy Memorandum dated 19 July 2022, we have agreed a timetable with management for the audit that is intended to enable us to provide an Audit Completion Report to the Committee's November meeting. To date we have:

- Completed our planning work
- Following receipt of the Council's draft financial statements, we are now completing our audit procedures.

Since early August, we have encountered significant difficulties in completing our work in line with our planned timetable. This is because, following the change to the Council's accounting system, the finance team have been unable to provide us with appropriately detailed information from the ledger due to system constraints. Without this information we cannot select samples for audit testing. We have agreed a revised timetable with management for the completion of our work.

Following receipt of the draft financial statements, our initial audit review identified two significant changes within the balance sheet:

- A new material value for intangible assets which we have identified as an additional significant risk for the 2021-22 audit, (see page 8).
- A new material value for inventory which we have identified as an additional significant risk for the 2021-22 audit, (see page 8).

# Audit Progress

In addition to the above, there is a national issue that will impact the accounts and audit. In May 2022, CIPFA issued a consultation on the Code of Practice in respect of infrastructure asset accounting (specifically highways related). Following the conclusion of the consultation, the options for resolving the issue are still being considered. We will discuss the outcome, and any associated accounting adjustments required, with the Council once the resolution has been finalised and the Council have determined the impact of the resolution on their accounts. We are unable to complete the audit until there is clarity on the requirements for resolution of this issue, the council has undertaken actions required from the resolution and appropriate audit work has been performed on those actions.

## **Value for Money (VFM)**

### **Update on our auditor responsibilities relating to 2020/21**

Due to an ongoing Police criminal investigation, we have been unable to conclude on our review of the Council's Value for Money arrangements for the 2020/21 financial period. We will be unable to conclude on the Council's value for money arrangements for the 2020/21 financial period until the Police investigation, and any resultant actions, are complete.

### **Update on our auditor responsibilities relating to 2021/22**

We have completed our initial risk assessment of the Council's Value for Money arrangements and, at this stage, have no additional issues that we need to bring to the attention of the Committee.

Our work reviewing the value for money arrangements will continue throughout the course of the audit, and we will discuss the timing of our reporting with management in due course in light of the above.

# Audit Progress

## Key

- ✓ Audit 'step' has been complete
- Audit 'step' is ongoing
- ✗ Audit 'step' not yet due to commence

## Audit Approach

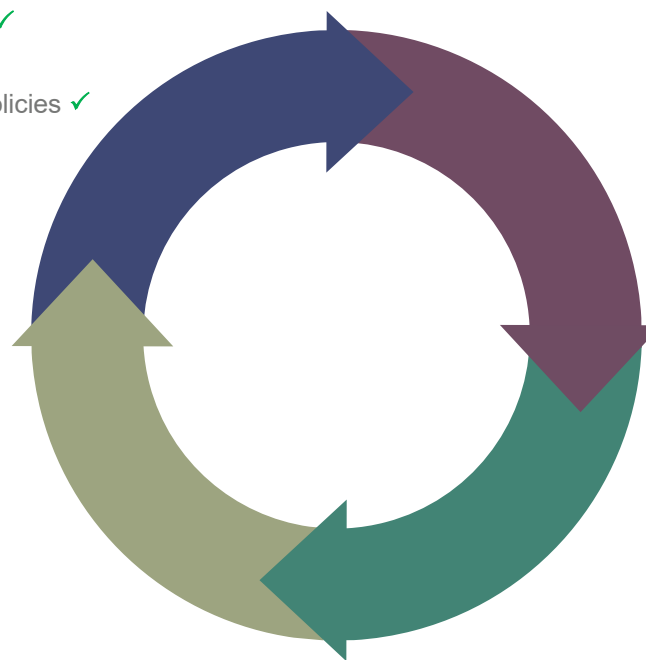
Our audit approach is risk based; primarily driven by the risks we consider to result in a higher risk of material misstatement of the financial statements. The diagram below outlines the procedures we perform at the different stages of the audit and the indicative timeline.

### Planning - March 2022

- Planning visit and developing our understanding of the Council ✓
- Initial opinion assessment ✓
- Considering proposed accounting treatments and accounting policies ✓
- Developing the audit strategy and planning the audit work to be performed ✓
- Agreeing timetable and deadlines ✓
- Preliminary analytical review ✓

### Completion - October to November 2022

- Final review and disclosure checklist of financial statements ✗
- Final partner and EQCR review ✗
- Agreeing content of letter of representation ✗
- Reporting to the Governance, Audit, Risk Management and Standards Committee ○
- Reviewing subsequent events ✗
- Signing the auditor's reports ✗



### Interim - March to July 2022

- Documenting systems and controls ✓
- Performing walkthroughs ✓
- Interim controls testing including tests of IT general controls ✓
- Additional IT audit work reviewing general ledger data migration and change management processes ✓
- Reassessment of audit plan and revision if necessary ✓

### Fieldwork - July to October 2022

- Receiving and reviewing draft financial statements ✓
- Reassessment of audit plan and revision if necessary ✓
- Executing the strategy starting with significant risks and high risk areas ○
- Communicating progress and issues ○
- Clearance meeting ✗

# 02

Section 02:

**London Borough of Harrow Council -  
Update to Audit Risks**

# Audit Progress

## 2021/22 audit – Update to Significant Risks

In our Audit Strategy Memorandum for the Council, dated 19<sup>th</sup> July 2022, we reported the significant risks we had identified for the audit of the Council's 2021/22 financial statements.

A significant risk is an identified and assessed risk of material misstatement that, in the auditor's judgment, requires special audit consideration. For any significant risk, the auditor shall obtain an understanding of the entity's controls, including control activities relevant to that risk.

Our risk assessment process is continuous and designed to accommodate the Council's changing operating environment. As the audit has progressed, we have updated our view of the Council's current operating conditions and have identified an additional significant risk:

Description	Fraud	Error	Judgement	Planned response
<p><b>Valuation of intangible assets</b></p> <p>Within the 2021/22 financial statements, the Council has included a material value in respect of intangible assets. This relates to the implementation of the new D365 accounting software and associated systems. This has been re-classified from assets under construction.</p> <p>Costs have been generated over a period of time and, in view of the complexity of the recognition criteria included in the accounting standards (<i>IAS38 – Intangible Assets</i>) and the level of management judgement involved in identifying items appropriate for capitalisation, we consider there to be a significant risk the valuation of the intangible asset could be materially misstated.</p>	○	●	●	<p>We plan to address this risk by completing the following additional procedures:</p> <ul style="list-style-type: none"> <li>• Testing of costs to ensure they have been capitalised in accordance with IAS38;</li> <li>• Review of management's impairment review of the costs capitalised on recognition of the assets;</li> <li>• Consideration of management's review of the non-current asset register for items which may have been incorrectly capitalised.</li> </ul>

There have been no other changes to the significant risks identified in relation to the audit of the Council's financial statements.



# Audit Progress

## 2021/22 Audit – Update to Enhanced Risks

In our Audit Strategy Memorandum for the Council, dated 19<sup>th</sup> July 2022, we reported the enhanced audit risk we had identified for the audit of the Council's 2021/22 financial statements.

An enhanced risk is an area of higher assessed risk of material misstatement at audit assertion level other than a significant risk. Enhanced risks require additional consideration but does not rise to the level of a significant risk, these include but may not be limited to:

- key areas of management judgement, including accounting estimates which are material but are not considered to give rise to a significant risk of material misstatement; and
- other audit assertion risks arising from significant events or transactions that occurred during the period.

Our risk assessment process is continuous and designed to accommodate the Council's changing operating environment. As the audit has progressed, we have updated our view of the Council's current operating conditions and have noted from our review some significant material changes within the Council's financial statements for the year ended 31 March 2022. As a result, we have identified the following additional enhanced risk:

Description	Fraud	Error	Judgement	Planned response
<p><b>Valuation of inventory</b></p> <p>Within the 2021/22 financial statements, the Council has included a new material value in respect of inventory. This value relates to the Council's property developments at Waxwell Lane and Haslam House and reflects the value of expenditure on the two developments, with the work at each site still ongoing.</p> <p>Given the balance represents the implementation of new accounting treatment, and the level of management judgement involved in arriving at an appropriate valuation for such treatment, we consider there to be an enhanced audit risk.</p>	○	●	●	<p>We plan to address this risk by completing the following additional procedures:</p> <ul style="list-style-type: none"> <li>• Review of the Council's accounting treatment paper to verify that the accounting treatment and proposed disclosure is in line with Code requirements;</li> <li>• Testing of costs to ensure they have been correctly valued and included within the financial statements;.</li> </ul>

There have been no other changes to the enhanced risks identified in relation to the audit of the Council's financial statements.

# 03

Section 03:

## **London Borough of Harrow Pension Fund – Audit Progress Update**

# Audit Progress

## **2021/22 audit – Financial Statements**

As previously discussed with the Committee, for the 2021/22 statement of accounts, the government has extended the reporting timetable for local authorities. The Pension Fund was required to publish its draft accounts by 31 July 2022, which it did.

As detailed in our Audit Strategy Memorandum dated 19 July 2022, we have agreed a timetable with management for the audit that is intended to enable us to provide an Audit Completion Report to the Committee's November meeting. To date we have:

- Completed our planning work for the Pension Fund.
- Commenced, at the start of August 2022, the audit procedures on the data supporting the draft financial statements.

# 04

## Section 04: **National Publications**

# National publications

	Publication/update	Key points
<b>Chartered Institute of Public Finance and Accountability (CIPFA)</b>		
1	Updated statement on the deferral of IFRS 16 leases	Following its emergency consultation on proposals for changing the Code of Practice on Local Authority Accounting in the United Kingdom, CIPFA LASAAC issued its preliminary decision and feedback statement.
2	CIPFA LASAAC issues urgent consultation on Code of Practice – Infrastructure Assets	The CIPFA LASAAC Local Authority Code Board has released temporary proposals to update the Code of Practice on Local Authority Accounting in the United Kingdom for infrastructure assets.
<b>Department for Levelling Up, Housing and Communities</b>		
3	Creation of the Audit Reporting and Governance Authority	A new regulator, the Audit Reporting and Governance Authority (ARGA), to be established as the system leader for local audit within a new, simplified local audit framework.
4	Better Care Fund planning guidance 2022-23	The Department of Health and Social Care (DHSC) and the Department for Levelling Up, Housing and Communities (DLUHC) have published a Policy Framework for the implementation of the Better Care Fund (BCF) in 2022-23. The framework forms part of the NHS mandate for 2022-23.
5	Consultation on changes to the Local Authorities (Capital Finance and Accounting) (England) Regulations 2003	Consultation on the future of the statutory override for pooled investment vehicles valuation movements which is due to expire on 31st March 2023. The consultation is open until 7 October 2022.
<b>National Audit Office (NAO)</b>		
6	Audit and Assurance Committee effectiveness tool	NAO's effectiveness tool provides a way for Audit Committees to assess their effectiveness
7	Improving government data: A guide for senior leaders	Seek to encourage decision-makers to realise the benefits of better use of data by helping them understand in more detail the core issues to be addressed which have held back progress in the past.

# National publications

	Publication/update	Key points
<b>Public Sector Audit Appointments Ltd</b>		
8	Annual Quality Monitoring Report 2019/20	This covers the work of local auditors appointed by PSAA for the 2019/20 financial year. The report provides information from PSAA's quality monitoring arrangements throughout the year, survey results and findings from professional regulation and contractual compliance. The report details how the Financial Reporting Council reviewed four Mazars financial statements audits and all were assessed as meeting the required standard.
9	PSAA interim announcement of procurement outcome	PSAA's current procurement of local audit services is about to enter a concluding stage. The initial process has secured 96.5% of the capacity required to enable auditor appointments to all the bodies that have opted into PSAA's national scheme.
10	Consultation on 2022/23 scale of audit fees	The PSAA are consulting on the proposed scale of fees for 2022/23 audits. The consultation will remain open until 30 September 2022.

# NATIONAL PUBLICATIONS

## CIPFA

### 1. Updated statement on the deferral of IFRS 16 leases – April 2022

Following its emergency consultation on exploratory proposals for changing the Code of Practice on Local Authority Accounting in the United Kingdom, CIPFA LASAAC issued its preliminary decision and feedback statement. This preliminary decision was subsequently considered by the government's Financial Reporting Advisory Board (FRAB). FRAB advised CIPFA LASAAC that it agreed with the deferral of IFRS 16 Leases until 1 April 2024. FRAB also advised CIPFA LASAAC that the Code had to allow and should encourage local authorities to adopt the standard before this date should they wish to.

CIPFA LASAAC has therefore followed its preliminary decision with its formal decision: to defer the implementation of IFRS 16 until 1 April 2024 (and therefore in the 2024/25 Code). However, both the 2022/23 and the 2023/24 Codes will allow for adoption as of 1 April 2022 or 2023. CIPFA LASAAC would note that the 2022/23 Code has not yet completed its due process so local authorities should follow the CIPFA LASAAC pages of the website for further updates. Formal due process for the Code by LASAAC and by CIPFA's Public Financial Management Board is anticipated to be complete by the third week in April.

<https://www.cipfa.org/about-cipfa/press-office/latest-press-releases/updated-statement-on-the-deferral-of-ifrs-16-leases>

# NATIONAL PUBLICATIONS

## CIPFA

### 2. CIPFA LASAAC issues urgent consultation on Code of Practice – Infrastructure Assets – May 2022

The CIPFA LASAAC Local Authority Code Board has released temporary proposals to update the Code of Practice on Local Authority Accounting in the United Kingdom for infrastructure assets. An urgent consultation on these proposals has been completed and consideration of the final proposals is now under way.

The temporary proposals address an issue raised by auditors about the derecognition (removal of the carrying amount) of parts of local authority infrastructure assets as they are replaced. CIPFA LASAAC and CIPFA established a Task and Finish Group to find a solution to this issue and consider the outcome of any proposed changes to the code. Following advice from the Task and Finish Group, CIPFA LASAAC issued temporary proposals for changes to the code relating to how these issues are reported.

They include:

- confirming the accounting consequences of derecognition, e.g. that the effect on the carrying amount is nil (on a presumption that the replaced parts are fully depreciated);
- temporarily adapting the code to remove the reporting requirements for gross historical cost and accumulated depreciation
- providing extra guidance on how depreciation may be applied for infrastructure assets
- CIPFA LASAAC will consult on a longer-term solution later in the year.

<https://www.cipfa.org/about-cipfa/press-office/latest-press-releases/cipfa-lasaac-issues-urgent-consultation-on-code-of-practice>



# NATIONAL PUBLICATIONS

## Department for Levelling Up, Housing and Communities

### 3. Creation of the Audit Reporting and Governance Authority – May 2022

Plans to ensure councils and local bodies are delivering value for money for taxpayers, strengthening council finances and reducing risk to public funds have been published by the government.

The government consultation response confirms plans to establish a new regulator, the Audit Reporting and Governance Authority (ARGA), as the system leader for local audit within a new, simplified local audit framework.

Ahead of ARGA's establishment, a shadow system leader arrangement will start at the Financial Reporting Council (FRC) from September 2022. This will be led by Neil Harris, who joins as the FRC's first Director of Local Audit to start up a dedicated local audit unit.

The Department for Levelling Up, Housing and Communities has been acting as interim system leader since July 2021, when it established and took the chair of the Liaison Committee of senior local audit stakeholders.

Work has already begun to address the challenges facing local audit with the government announcing a series of measures to improve local audit delays in December 2021.

The consultation response also announces plans to make audit committees compulsory for all councils, with each audit committee required to include at least one independent member. This will create greater transparency and consistency across local bodies.

The announcement comes as government today set out its wider plans to revamp the UK's corporate reporting and audit regime through a new regulator, greater accountability for big business and by addressing the dominance of the Big Four audit firms.

The government continues to work closely with stakeholders, including local bodies and audit firms, to refine proposals for implementing our commitments around system leadership, as well the range of other commitments we have made in response to the Redmond Review.

<https://www.gov.uk/government/news/greater-transparency-and-value-for-money-for-council-finance-system>

# NATIONAL PUBLICATIONS

## Department for Levelling Up, Housing and Communities

### 4. Better Care Fund planning guidance 2022-23 – July 2022

The Department of Health and Social Care (DHSC) and the Department for Levelling Up, Housing and Communities (DLUHC) have published a Policy Framework for the implementation of the Better Care Fund (BCF) in 2022-23. The framework forms part of the NHS mandate for 2022-23. The Better Care Fund (BCF) planning requirements set out details of the requirements that BCF plans must meet. They apply to both integrated care boards and local authorities, and have been published jointly with the Local Government Association.

The use of BCF mandatory funding streams (NHS minimum contribution, Improved Better Care Fund grant (iBCF) and Disabled Facilities Grant (DFG)) must be jointly agreed by integrated care boards (ICBs) and local authorities to reflect local health and care priorities, with plans signed off by health and wellbeing boards (HWBs). BCF plans should include stretching ambitions for improving outcomes against the national metrics for the fund. No new metrics have been introduced for 2022-23.

One of the findings from the 2018 BCF review was to provide clearer and more focused objectives for the BCF that address wider system and prevention outcomes through co-ordination of services. The two objectives for 2022-23 BCF are:

- Enable people to stay well, safe and independent at home for longer.
- Provide the right care in the right place at the right time.

National condition four of the BCF has been amended to reflect these two objectives and now requires HWB areas (referred to as areas in this document) to agree an approach within their BCF plan to make progress against these objectives in 2022-23.

BCF plans must be submitted by 26 September 2022.

<https://www.england.nhs.uk/publication/better-care-fund-planning-requirements-2022-23/>

# NATIONAL PUBLICATIONS

## Department for Levelling Up, Housing and Communities

### 5. Consultation on changes to the Local Authorities (Capital Finance and Accounting) (England) Regulations 2003 (IFRS 9) – August 2022

In 2018, due to concerns from the sector over the adoption of International Financial Reporting Standard 9 (IFRS 9), the government introduced a statutory override to mitigate the risks highlighted by the sector. At that time, authorities expressed concern that reporting changes under IFRS 9 would mean that the fair value movements in certain assets would need to be reflected in budgets. This would have particularly affected investments in pooled investment funds, and authorities argued that the increased volatility to budgets could impact service delivery or place undue burdens on council taxpayers.

The statutory override mitigates these putative risks by requiring authorities to remove the impacts of the fair value movements of pooled investment funds from their budgets and record them in an unusable reserve and was time-limited to five years, from 1 April 2018 and ending 31 March 2023. At that time, the government said that it would keep use of the statutory override under review but made no further commitments.

The statutory override is due to end as of 31 March 2023 and, if allowed to elapse, the provisions made through the regulations will cease to have effect and local authorities will be required to apply IFRS 9 for pooled investment assets. Fair value movements on pooled investment assets will, therefore, likely need to be reflected in local authorities' revenue accounts and be taken into account in setting budgets in accordance with the statutory balanced budget requirement.

The government is considering the available options:

to allow the existing statutory override to expire;

extend the statutory override for an additional period of time; or

make it permanent.

The government needs to fully understand the potential financial and other impacts that each option will have on the sector and to consider alongside other issues such as adherence to accounting practices. It is the aim of this consultation to collect the views of authorities and other stakeholders, alongside any additional information needed to understand the financial risks associated with both continuing the statutory override or allowing reversion to the Code. The consultation is open until 7 October 2022.

<https://www.gov.uk/government/consultations/future-of-the-ifs-9-statutory-override-mitigating-the-impact-of-fair-value-movements-of-pooled-investment-funds>

# NATIONAL PUBLICATIONS

## National Audit Office

### 6. Audit and Risk Assurance Committee effectiveness tool – May 2022

Audit and Risk Assurance Committees (ARACs) play a crucial role in supporting the effective governance of central government departments, their agencies and arm's-length bodies.

ARACs are operating in a highly challenging context. Government organisations are managing many short- and long-term risks and are required to be resilient to a number of pressures. This has created an environment where ARACs need to be dynamic and responsive to the changing risk profiles and demands of their organisations. ARACs can see this as an opportunity to work out how they can most proactively work with the Board and accounting officer.

Against this background, NAO's effectiveness tool provides a way for ARACs to assess their effectiveness against more than just the basic requirements. It provides aspects of good practice to give ARACs greater confidence and the opportunity to meet the requirements of their role.

The effectiveness tool is a comprehensive way for ARACs in central government to assess their effectiveness on a regular basis.

<https://www.nao.org.uk/report/audit-and-risk-assurance-committee-effectiveness-tool/>

# NATIONAL PUBLICATIONS

## National Audit Office

### 7. Improving government data: A guide for senior leaders – July 2022

Using data well is essential for a cheaper, more efficient government and better services for citizens. But progress in this area has been slow. In part this is due to the existence of legacy systems and ways of working, which often put it at a disadvantage to newer organisations which were designed and built for effective use of data from the outset.

#### What are the questions to resolve?

There is work to do, but what exactly? The NAO have issued a guide to improving government data aims to help decision-makers understand the current issues in more detail, and the ways they can be addressed. The government now has new plans to improve data, with the Central Digital and Data Office and the Office for National Statistics are now doing some work in this area. To succeed, all areas of government must understand the barriers that have held back progress in the past. The guide addresses some of the key issues, such as:

- **Data sharing:** Why the answer is more than just individual data sharing agreements
- **Data quality:** Why it matters, and why problems with data quality persist
- **Data standards:** Why they are so hard to implement in practice
- **Creating cross-government data sets:** Why further questions arise when using each other's data to create single data sets
- **Data analytics:** Why advanced technologies can't solve all the problems

The guide sets out the steps needed to create the foundations for improving government data, recognising that managing and improving data cannot be achieved without focused effort and prioritisation and having the right amount of funding to back it up. Overall it is a big challenge, but addressing issues could unlock substantial benefits for the public and the government alike.

<https://www.nao.org.uk/insights/improving-government-data-a-guide-for-senior-leaders/>

# NATIONAL PUBLICATIONS

## Public Sector Audit Appointments Ltd

### 8. Annual Quality Monitoring Report 2019/20 – April 2022

This covers the work of local auditors appointed by PSAA for the 2019/20 financial year, which was undertaken during a difficult time for all concerned. The systemic issues that were highlighted in Sir Tony Redmond's Review continued and were compounded by the pandemic.

In September 2020 Sir Tony Redmond's review of local authority financial reporting and external audit was published. The report highlighted the significant challenges and turbulence within the new system of local audit, emphasising that at present local government audit is under-resourced, undervalued and is not having impact in the right areas. The report made a number of recommendations in relation to external audit regulation, smaller authorities' audit regulation, the financial resilience of local authorities and the transparency of financial reporting.

In December 2020 the Ministry of Housing, Communities and Local Government (MHCLG) delivered its initial response to the Redmond Review setting out proposed actions to implement the majority of the recommendations made in the report. This was followed by a further announcement in May 2021 which proposed that the Audit, Reporting and Governance Authority (ARGA) would carry out the hugely important role of the local audit systems leader. ARGA is the new regulator being established to replace the FRC and will contain a dedicated local audit unit which will play a key leadership and coordination role in the local audit framework. MHCLG consulted in Summer 2021 on how the new arrangements would function.

The next year is likely to continue to be very challenging for all involved in local audit, but DLUHC (formerly MHCLG) will take forward and refine its proposals in its role as interim systems leader until ARGA is created, and the FRC will create a local audit unit in shadow form.

The problems that Sir Tony Redmond reported on continue to impact significantly on the timely completion of local government audits. Only 45% of audit opinions were completed by the publishing date of 30 November 2020, compared with 58% in the previous year. This has now fallen even further with only 9% for 2020/21 audits of financial statement opinions completed (noting the reversion to a 30 September publishing date). Delayed audit opinions have a real public-facing impact, undermining the ability of local bodies to account effectively for their stewardship of public money to taxpayers. It is imperative that the whole system works together to restore timely completion of audits in order to rebuild public confidence and trust, especially as the lack of a statutory deadline for the audit opinion means that co-operation is essential to make the system work as the public has the right to expect it to.

<https://www.psa.co.uk/managing-audit-quality/annual-audit-quality-reports-from-2018-19/annual-reports/audit-quality-monitoring-report-2019-20/>

# NATIONAL PUBLICATIONS

## Public Sector Audit Appointments Ltd

### **9. PSAA interim announcement of procurement outcome – August 2022**

PSAA's current procurement of local audit services is about to enter a concluding stage. The initial process has secured 96.5% of the capacity required to enable auditor appointments to all the bodies that have opted into PSAA's national scheme. A rapid supplementary procurement of four small-sized Lots will now take place to seek to secure the remaining outstanding capacity needed.

The supplementary procurement will be launched on 25 August 2022. The nine registered suppliers that completed pre-qualification earlier this year will be invited to submit their responses by 13 September.

PSAA will make a full statement about the outcomes of the overall procurement in September as soon as the process has reached its conclusion.

<https://www.psaa.co.uk/2022/08/press-release-psaa-interim-announcement-of-procurement-outcome/>

### **10. Consultation on 2022/23 scale of audit fees – August 2022**

PSAA are consulting on the proposed scale of fees for 2022/23 audits. Information on the consultation and how to respond has been published.

The consultation will remain open until 30 September 2022.

<https://www.psaa.co.uk/2022/08/news-release-consultation-on-2022-23-scale-of-audit-fees/>

# Contact

## Mazars

Director: Lucy Nutley

Email: [lucy.nutley@mazars.co.uk](mailto:lucy.nutley@mazars.co.uk)

Senior Manager: Stuart Frith

Email: [stuart.frith@mazars.co.uk](mailto:stuart.frith@mazars.co.uk)

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

\*where permitted under applicable country laws.

[www.mazars.com](http://www.mazars.com)

# Follow us:

## LinkedIn:

[www.linkedin.com/company/Mazars](http://www.linkedin.com/company/Mazars)

## Twitter:

[www.twitter.com/MazarsGroup](http://www.twitter.com/MazarsGroup)

## Facebook:

[www.facebook.com/MazarsGroup](http://www.facebook.com/MazarsGroup)

## Instagram:

[www.instagram.com/MazarsGroup](http://www.instagram.com/MazarsGroup)

## WeChat:

ID: Mazars