



Audit Agenda

Wednesday 20 September 2017 at 7.30 pm

Conference Room 2 - The Forum

The Councillors listed below are requested to attend the above meeting, on the day and at the time and place stated, to consider the business set out in this agenda.

Membership

Councillor Brown
Councillor Douris
Councillor McLean

Councillor Taylor (Chair)
Councillor Tindall
Councillor W Wyatt-Lowe

Substitute Members:

Councillors G Adshead, Anderson, England, Link and Ransley

For further information, please contact Jim Doyle (jim.doyle@dacorum.gov.uk)

AGENDA

- (a) Progress Report Internal Audit (Pages 2 - 14)
- (a) Off Payroll Engagements 2017-18 (Pages 15 - 24)



DACORUM BOROUGH COUNCIL

INTERNAL AUDIT PROGRESS REPORT

Audit Committee – September 20 2017

This report and the work connected therewith are subject to the Terms and Conditions of the contract dated 1st April 2015 between Dacorum Borough Council and Mazars Public Sector Internal Audit Limited. The report is produced solely for the use of Dacorum Borough Council. Its contents should not be quoted or referred to in whole or in part without our prior written consent except as required by law. Mazars Public Sector Internal Audit Limited will accept no responsibility to any third party, as the report has not been prepared, and is not intended for any other purpose.

CONTENTS

Introduction	1
Background.....	1
Progress to Date	1
Follow-up of Recommendations.....	2
Priority 1 Recommendations	4
Appendix 1 – Status of Audit Work 2017/18.....	5
Appendix 2 – Follow-up of Recommendations 2016/17	9
Appendix 3 - Statement of Responsibility.....	11

Introduction

This progress report to the Audit Committee covers the work carried out during the period April 1st to June 30th 2017 by Mazars Public Sector Internal Audit Limited.

Appendix 1 outlines progress to date against the 2017/18 Internal Audit Plan.

Background

The purpose of the internal audit plan is to identify the work required to achieve a reasonable level of assurance to be provided by Mazars Public Sector Internal Audit Limited in compliance with the Code of Practice for Internal Audit.

The fundamental role of Internal Audit is to provide senior management and Members with independent assurance on the adequacy, effectiveness and efficiency of the system of internal control, and to report major weaknesses together with recommendations for improvement. This role is fulfilled by carrying out appropriate audit work, normally in accordance with a strategic plan and an annual operational plan, as approved by the Director of Finance and the Audit Committee.

As internal audit is a major source of assurance that the Council is effectively managing the principal risks to the achievement of its corporate objectives, a key rationale for the development of the internal audit plan was the Council's own Corporate and Service Risk Registers and how the internal audit plan can provide this assurance.

Progress to Date

Progress against the 2017/18 Internal Audit plan is shown in Appendix 1 and shows the status of work to date and the number of days delivered. At the time of this report, progress against the plan is as follows:

Number of audits in plan	15	
Number of audits finalised	3	20%
Number of audits issued at draft	0	0%
Number of audits currently in progress	2	13%
Number of audits with planned start dates	3	20%
Number of audits with start dates to be agreed	7	47%
Total	15	100%

We have issued the following Final report:

- Off Payroll Engagements (Evaluation assurance: **Full**. Testing assurance: **Substantial**)

We have also issued the following 2016/17 Final report since the last meeting of the Audit Committee:

- Customer Relationship Management (CRM) System (Evaluation assurance: **Full**. Testing assurance: **Substantial**)

Follow-up of Recommendations

2016/17

The table below details the recommendations raised in the audit reports for 2016/17. The summary of the outcome of our follow up work to the 30th June 2017 is shown in the table below:





Year	Total Recommendations	Implemented / no longer relevant	%	Implemented / partly implemented / no longer relevant	%
2016/17	45	36	80%	36	80%
Total	45	36	80%	36	80%

Appendix 2 provides a summary of the status of all recommendations where the proposed implementation date was before 31st August 2017.

Definition of Assurance & Priorities

Audit assessment

In order to provide management with an assessment of the adequacy and effectiveness of their systems of internal control, the following definitions are used:

Level	Symbol	Evaluation Assessment	Testing Assessment
Full		There is a sound system of internal control designed to achieve the system objectives.	The controls are being consistently applied.
Substantial		Whilst there is a basically sound system of internal control design, there are weaknesses in design which may place some of the system objectives at risk.	There is evidence that the level of non-compliance with some of the controls may put some of the system objectives at risk.
Limited		Weaknesses in the system of internal control design are such as to put the system objectives at risk.	The level of non-compliance puts the system objectives at risk.
Nil		Control is generally weak leaving the system open to significant error or abuse.	Significant non-compliance with basic controls leaves the system open to error or abuse.

The assessment gradings provided here are not comparable with the International Standard on Assurance Engagements (ISAE 3000) issued by the International Audit and Assurance Standards Board and as such the grading of 'Full' does not imply that there are no risks to the stated control objectives.

Grading of recommendations

In order to assist management in using our reports, we categorise our recommendations according to their level of priority as follows:

Level	Definition
Priority 1	Recommendations which are fundamental to the system and upon which the organisation should take immediate action.
Priority 2	Recommendations which, although not fundamental to the system, provide scope for improvements to be made.
Priority 3	Recommendations concerning issues which are considered to be of a minor nature, but which nevertheless need to be addressed.
System Improvement Opportunity	Issues concerning potential opportunities for management to improve the operational efficiency and/or effectiveness of the system.

Priority 1 Recommendations

No Priority 1 recommendations have been raised in the final reports issued since the last Audit Committee meeting.

Appendix 1 – Status of Audit Work 2017/18

Page 8

	Area	Scope	Plan Days		Start of Fieldwork	Status	Opinion		Recommendations			Comments
				Days Delivered			Evaluation	Testing	1	2	3	
Core Financial Systems	Main Accounting	Audits previously given Full Assurance: the audit will cover the adequacy and effectiveness of the Key Controls in place across the four areas. Other controls tested will include any new controls operating for the first time in 2017/18, any controls where there is perceived to be a weakness, and a judgmental sample of other controls in operation across the four areas.	15		Q3							
	Treasury Management, Cash & Bank											
	Accounts Receivable											
	Accounts Payable											
	Budgetary Control	To cover strategic approach to co-ordinating budgetary control, monitoring and reporting, and also testing a sample of departments.	7		Q4							
	Council Tax	Covering adequacy and effectiveness of controls including liabilities, billing, cash collection, recovery and accounting. CRSA to be applied.	8		Q3							
	NNDR	Covering adequacy and effectiveness of controls including Business Rate Retention Scheme, liabilities, billing, cash collection, recovery and accounting. CRSA to be applied.	6		Q3							
	Housing Benefit and Council Tax Support	Covering adequacy and effectiveness of controls including new claims, size criteria, benefit caps, amendments, backdated benefits, payments and reconciliations. CRSA to be applied.	10		Q3							
Core Financial Systems Total			46									

	Area	Scope	Plan Days		Start of Fieldwork	Status	Opinion		Recommendations			Comments
				Days Delivered			Evaluation	Testing	1	2	3	
Operational Risks	Empty Homes	Covering adequacy and effectiveness of controls over management of the empty homes process, including statutory checks.	10		Q3							
	Community Infrastructure Levy	Covering adequacy and effectiveness of controls over the introduction of the levy, including its forecasting, collection and accounting processes.	10		Q4							
	Housing Rents	Covering adequacy and effectiveness of controls over the management of housing rents and service charges, including collection of rent arrears.	10	10	Q1	Final Issued	Full	Substantial	-	1	1	
	Off-Payroll Engagement	Specific audit of the authority's arrangements to review and record the intermediary status of existing and future personal service companies (PSC).	5	5	Q1	Final Issued	Full	Substantial	-	-	1	
Operational Risks Total			35	15								
Strategic Risks	Information Governance	Covering adequacy and effectiveness of controls over the preparations for General Data Protection Regulation, compliance with the Freedom of Information Act and Transparency.	15	0.5	Q2	Terms of Reference Issued						
	Community Contracts	Partnership / contract management assurance in respect of new Community Contracts. A sample of projects in the programme will be selected.	15	5	Q2	Work in Progress						

	Area	Scope	Plan Days		Start of Fieldwork	Status	Opinion		Recommendations			Comments
				Days Delivered			Evaluation	Testing	1	2	3	
	Capital Programme	To review the Council's controls in place to prevent slippage of significant capital projects. The review will also look at the whole approach that the Council takes with a focus on particular projects.	14		Q3							
Strategic Risks Total			44	5.5								
Governance, Fraud & other Assurance Methods	Governance and Risk Management	The use of CRSA to provide assurance that managers understand their requirements and take ownership of their responsibilities.	10		All							
	Counter Fraud	Internal Audit will continue to work with the Council in the development of a fraud risk register, the provision of fraud awareness training, pro-active fraud exercises, etc.	10		All							
	Continuous Auditing/Data Mining	Data analysis scripts will be written on which both identify anomalies as well as comparing the number of anomalies occurring on a period by period basis. Suggested areas of review are Payroll and Asset Management.	12		Q2-4							
	Benefits/Savings Realisation	To provide assurance that processes are in place to measure such initiatives. Suggested areas of review are the CSU and PAYE/VAT health checks.	10		Q3							
Governance, Fraud & other Assurance Methods			42									

	Area	Scope	Plan Days		Start of Fieldwork	Status	Opinion		Recommendations			Comments
				Days Delivered			Evaluation	Testing	1	2	3	
ICT	ICT Cyber Security (Cyber Essentials)	The specific scope will be agreed with management but would look to provide assurance over policies and procedures, access controls and incident management.	15	15	Q1	Final Issued	Full	Substantial	-	1	3	
	Social Media	The review will focus on governance, policies, procedures, training and awareness functions related to social media	15		Q3							
ICT total			30	15								
Other	Follow-up of Recommendations	Follow-up of all priority 1 and 2 recommendations made in final reports issued.	10	4								
	Management (including Audit Committee Training)		22	6								
	Ad Hoc	Contingency allocation to be utilised upon agreement of the Assistant Director (Finance & Resources).	30									
Other total			62	10								
TOTAL			259	45.5								

Appendix 2 – Follow-up of Recommendations 2016/17

A follow-up audit has been undertaken in accordance with the 2016/17 audit plan. The objective was to confirm the extent to which the recommendations made in 2016/17 internal audit final reports have been implemented.

The table below provides a summary of the status of all 2016/17 recommendations raised in final reports issued.

Title	Raised	Implemented	Partly Implemented	Outstanding	No longer relevant	Original Due Date	Revised Due Date	Not yet due	Resp. Officer
Housing Rents	5	5	-	-	-	31 Oct 2016	-	-	Katie Kiely
Commercial Asset Management	5	5	-	-	-	31 Oct 2016	-	-	Nick Brown
Homelessness	3	3	-	-	-	31 Dec 2016	-	-	Natasha Brathwaite
Housing Maintenance	8	8	-	-	-	31 Jan 2017	-	-	Fiona Williamson
Community Infrastructure Levy	6	6	-	-	-	31 Mar 2017	30 Jun 2017	-	Chris Taylor
Contract Management	3	2	-	1	-	31 Mar 2017	30 Sep 2017	-	Ben Hosier
NNDR	1	1	-	-	-	30 Jun 2017	-	-	Stuart Potton
Council Tax	1	-	-	-	-	31 Dec 2017	-	1	Chris Baker
Core Financial Systems	2	2	-	-	-	31 July 2017	-	-	Richard Baker
Benefits Realisation	1	-	-	-	-	30 Sep 2017	-	1	Richard Baker
Housing Benefit and Council Tax Support	3	3	-	-	-	30 June 2017	-	-	Chris Baker
Housing Register and Housing Allocations	3	-	-	-	-	30 Sept 2017	-	3	Natasha Brathwaite

Human Resources	1	-	-	-	-	30 Sep 2017	-	1	Anne Stunell
Customer Relationship Management	2	-	-	-	-	31 Jan 2018		2	Robert Smyth
Delivery of Digital Dacorum Strategy and Associated Projects and Activities	1	1	-	-	-	28 Feb 2017	-	-	Robert Smyth
Total	45	36	-	1	0	-	-	8	

Appendix 3 - Statement of Responsibility

We take responsibility for this report which is prepared on the basis of the limitations set out below.

The matters raised in this report are only those which came to our attention during the course of our work and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. Recommendations for improvements should be assessed by you for their full impact before they are implemented. The performance of our work is not and should not be taken as a substitute for management's responsibilities for the application of sound management practices. We emphasise that the responsibility for a sound system of internal controls and the prevention and detection of fraud and other irregularities rests with management and work performed by us should not be relied upon to identify all strengths and weaknesses in internal controls, nor relied upon to identify all circumstances of fraud or irregularity. Even sound systems of internal control can only provide reasonable and not absolute assurance and may not be proof against collusive fraud. Our procedures are designed to focus on areas as identified by management as being of greatest risk and significance and as such we rely on management to provide us full access to their accounting records and transactions for the purposes of our work and to ensure the authenticity of such material. Effective and timely implementation of our recommendations by management is important for the maintenance of a reliable internal control system.

Mazars Public Sector Internal Audit Limited

London

September 2017

This document is confidential and prepared solely for your information. Therefore you should not, without our prior written consent, refer to or use our name or this document for any other purpose, disclose them or refer to them in any prospectus or other document, or make them available or communicate them to any other party. No other party is entitled to rely on our document for any purpose whatsoever and thus we accept no liability to any other party who is shown or gains access to this document.

In this document references to Mazars are references to Mazars Public Sector Internal Audit Limited.

Registered office: Tower Bridge House, St Katharine's Way, and London E1W 1DD, United Kingdom. Registered in England and Wales No 4585162.

Mazars Public Sector Internal Audit Limited is a subsidiary of Mazars LLP. Mazars LLP is the UK firm of Mazars, an international advisory and accountancy group. Mazars LLP is registered by the Institute of Chartered Accountants in England and Wales to carry out company audit work.





Dacorum Borough Council Final Internal Audit Report Off Payroll Engagements

August 2017

This report has been prepared on the basis of the limitations set out on page 8.

CONFIDENTIAL

Distribution List:

Financial Services Team Leader – Sally Nunn
Assistant Director (Finance and Resources) – David Skinner
Corporate Director (Finance and Operations) – James Deane (Final Only)
Chief Executive – Sally Marshall (Final Only)

Key Dates:

Date of fieldwork: July 2017
Date of draft report: August 2017
Receipt of responses: September 2017
Date of final report: September 2017

This report and the work connected therewith are subject to the Terms and Conditions of the Contract dated 1 April 2015 between Dacorum Borough Council and Mazars Public Sector Internal Audit Limited. This report is confidential and has been prepared for the sole use of Dacorum Borough Council. This report must not be disclosed to any third party or reproduced in whole or in part without our prior written consent. To the fullest extent permitted by law, we accept no responsibility or liability to any third party who purports to use or rely, for any reason whatsoever, on this report, its contents or conclusions.

Contents

1. Executive Summary	1
2. Scope of Assignment	3
3. Assessment of Control Environment.....	4
4. Observations and Recommendations	5
Recommendation 1: Implementation of IR35 Changes – Supplier Lists (Priority 2).....	5
Appendix A - Reporting Definitions	6
Appendix B - Staff Interviewed.....	7
Statement of Responsibility.....	8

1. Executive Summary

1.1. Background

As part of the Internal Audit Plan for 2017/18, we completed a risk based audit of the processes in place for Off Payroll Engagements.

In April 2017, new legislation was introduced for public sector organisations that contract with individuals who work through their own personal service companies, or other intermediary. The legislation requires the public body to determine whether PAYE and NICs should be deducted from the payments made to these companies. This was previously the responsibility of the intermediary or the individual worker.

1.2. Audit Objective and Scope

The overall objective of this audit was to provide assurance over the adequacy and effectiveness of current controls over Off Payroll Engagements, and provide guidance on how to improve the current controls going forward.

In summary, the scope covered the following areas: Policies and Procedures, Governance (Roles and Responsibilities), and Implementation of IR35 (Intermediaries Legislation) Changes.

Summary Assessment

Our audit of the Council's internal controls operating over Off Payroll Engagements found there is a sound system of internal control designed to achieve the system objectives. The controls are being consistently applied.

Our assessment in terms of the design of, and compliance with, the system of internal control covered is set out below:

Evaluation Assessment	Testing Assessment
Full	Full

It should be noted that our assessment is based on the control processes over the identification of suppliers requiring an employment status check and review of the completed assessment either by the Financial Services Team Leader or Payroll Manager (for existing suppliers) or Group Managers (for new suppliers). We did not assess the quality of the information used to complete the IR35 employment status checking tool and accuracy of the assessments completed by the officers and our assurance opinion does not guarantee that the correct outcome is reached on each assessment completed.

Management should be aware that our internal audit work was performed according to UK Public Sector Internal Audit Standards (PSIAS) which are different from audits performed in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. Similarly, the assurance gradings provided in our internal audit report are not comparable with the International Standard on Assurance Engagements (ISAE 3000) issued by the International Audit and Assurance Standards Board.

Similarly, the assessment gradings provided in our internal audit report are not comparable with the International Standard on Assurance Engagements (ISAE 3000) issued by the International Audit and Assurance Standards Board. The classifications of our audit assessments and priority ratings definitions for our recommendations are set out in more detail in Appendix A, whilst further analysis of the control environment over Off Payroll Engagements is shown in Section 3.

1.3. **Key Findings**

We have raised one priority 3 recommendation where we believe there is scope for further improvement within the control environment. This is set out below:

- A list of individuals with laptop, e-mail address or extension number should be checked against the payroll records. Any individuals not on the payroll should be checked to ensure that they do not fall within the IR35 rules.

Full details of the audit findings and recommendations are shown in Section 4 of the report.

1.4. **Management Response**

We received the management responses in a timely manner and these have been included in the main body of the report.

1.5. **Acknowledgement**

We would like to take this opportunity to thank all staff involved for their time and co-operation during the course of this work.

2. Scope of Assignment

2.1. Objective

The overall objective of this audit was to provide assurance that the systems of control in respect of Off Payroll Engagements, with regards to the areas set out in section 2.3, are adequate and are being consistently applied.

2.2. Approach and Methodology

The following procedures were adopted to identify and assess risks and controls and thus enable us to recommend control improvements:

- discussions with key members of staff to ascertain the nature of the systems in operation;
- evaluation of the current systems of internal control through walk-through and other non- statistical sample testing;
- identification of control weaknesses and potential process improvement opportunities;
- discussion of our findings with management and further development of our recommendations; and
- preparation and agreement of a draft report with the process owner.

2.3. Areas Covered

The audit was carried out to evaluate and test controls over the following areas:

Policies and Procedures

Policies and procedures are in place to minimise the risk of staff non-compliance with legislative and management requirements in respect of off payroll engagements.

Governance (Roles and Responsibilities)

Responsibilities relating to the compliance with IR35 have been assigned and responsible officers/departments are fully aware of their responsibilities and steps to be taken to ensure compliance. There is a clear reporting lines and a designated point of contact to deal with any compliance issues or queries.







Implementation of IR35 Changes

All off payroll engagements including all contractors, interims and agency staff have been correctly identified and a complete, accurate and up to date record is maintained of all off payroll engagements. All relevant individuals have been subjected to assessments to determine their status and corrective actions have been taken to address any compliance issues.

3. Assessment of Control Environment

The following table sets out in summary the control objectives we have covered as part of this audit, our assessment of risk based on the adequacy of controls in place, the effectiveness of the controls tested and any resultant recommendations.

The classifications of our assessment of risk for the design and operation of controls are set out in more detail in Appendix A.

Control Objectives Assessed	Design of Controls	Operation of Controls	Recommendations Raised
Policies and Procedures			
Governance (Roles and Responsibilities)			
Implementation of IR35 Changes			Recommendation 1

The classifications of our assessment of risk for the design and operation of controls are set out in more detail in Appendix A.

4. Observations and Recommendation





Recommendation 1: Implementation of IR35 Changes – Cross check between a list of individuals with laptops, e-mail address or extension numbers issued and Payroll (Priority 3)

<p>Recommendation</p> <p>A list of individuals with laptop, e-mail address or extension number issued should be checked against payroll records. Any individuals not on payroll should be checked to ensure that they do not fall within IR35 rules.</p>
<p>Observation</p> <p>The Council has taken following steps to identify suppliers requiring an IR35 assessment (employment status check for tax purposes):</p> <ul style="list-style-type: none"> • Identified suppliers categorised as consultancy or professional services on Agresso and checked with each supplier account and their previous invoices to consider if the IR35 assessment is required; and • Undertaken data matching exercise to identify employees (paid on payroll) who are also register as a supplier (through checking duplicate bank account details between payroll and supplier data). <p>Having acknowledged the checks undertaken, there should also be additional checks to identify any individuals who have not been classified as consultancy or professional services but may still fall under the IR35 rules.</p> <p>Where additional checks are not undertaken, there is a risk that the Council may be engaging individuals off payroll without undertaking the required IR 35 assessments.</p>
<p>Responsibility</p> <p>Financial Services Team Leader & Group Manager (ICT)</p>
<p>Management response / deadline</p> <p>The payroll team will provide ICT with a list of current employees based on the payroll data and then provide a list of starters and leavers. This will be checked against all the data sources that the ICT team holds and a list of exceptions sent to payroll to check if they fall within the scope of IR35.</p> <p>December 2017</p>

Appendix A - Reporting Definitions

Audit assessment

In order to provide management with an assessment of the adequacy and effectiveness of their systems of internal control, the following definitions are used:

Level	Symbol	Evaluation Assessment	Testing Assessment
Full		There is a sound system of internal control designed to achieve the system objectives.	The controls are being consistently applied.
Substantial		Whilst there is a basically sound system of internal control design, there are weaknesses in design which may place some of the system objectives at risk.	There is evidence that the level of non-compliance with some of the controls may put some of the system objectives at risk.
Limited		Weaknesses in the system of internal control design are such as to put the system objectives at risk.	The level of non-compliance puts the system objectives at risk.
Nil		Control is generally weak leaving the system open to significant error or abuse.	Significant non-compliance with basic controls leaves the system open to error or abuse.

The assessment gradings provided here are not comparable with the International Standard on Assurance Engagements (ISAE 3000) issued by the International Audit and Assurance Standards Board and as such the grading of 'Full' does not imply that there are no risks to the stated control objectives.

Grading of recommendations

In order to assist management in using our reports, we categorise our recommendations according to their level of priority as follows:

Level	Definition
Priority 1	Recommendations which are fundamental to the system and upon which the organisation should take immediate action.
Priority 2	Recommendations which, although not fundamental to the system, provide scope for improvements to be made.
Priority 3	Recommendations concerning issues which are considered to be of a minor nature, but which nevertheless need to be addressed.
System Improvement Opportunity	Issues concerning potential opportunities for management to improve the operational efficiency and/or effectiveness of the system.

Appendix B - Staff Interviewed

The following personnel were consulted:

- Sally Nunn – Financial Services Team Leader

We would like to thank the staff involved for their co-operation during the audit.

Statement of Responsibility

We take responsibility for this report which is prepared on the basis of the limitations set out below.

The matters raised in this report are only those which came to our attention during the course of our work and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. Recommendations for improvements should be assessed by you for their full impact before they are implemented. The performance of our work is not and should not be taken as a substitute for management's responsibilities for the application of sound management practices. We emphasise that the responsibility for a sound system of internal controls and the prevention and detection of fraud and other irregularities rests with management and work performed by us should not be relied upon to identify all strengths and weaknesses in internal controls, nor relied upon to identify all circumstances of fraud or irregularity. Even sound systems of internal control can only provide reasonable and not absolute assurance and may not be proof against collusive fraud. Our procedures are designed to focus on areas as identified by management as being of greatest risk and significance and as such we rely on management to provide us full access to their accounting records and transactions for the purposes of our work and to ensure the authenticity of such material. Effective and timely implementation of our recommendations by management is important for the maintenance of a reliable internal control system.

Mazars Public Sector Internal Audit Limited

London

September 2017

This document is confidential and prepared solely for your information. Therefore you should not, without our prior written consent, refer to or use our name or this document for any other purpose, disclose them or refer to them in any prospectus or other document, or make them available or communicate them to any other party. No other party is entitled to rely on our document for any purpose whatsoever and thus we accept no liability to any other party who is shown or gains access to this document.

In this document references to Mazars are references to Mazars Public Sector Internal Audit Limited.

Registered office: Tower Bridge House, St Katharine's Way, London E1W 1DD, United Kingdom. Registered in England and Wales No 4585162.

Mazars Public Sector Internal Audit Limited is a subsidiary of Mazars LLP. Mazars LLP is the UK firm of Mazars, an international advisory and accountancy group. Mazars LLP is registered by the Institute of Chartered Accountants in England and Wales to carry out company audit work.