



Audit Committee

Date: Tuesday, 19 January 2021

Time: 10.00 am

Venue: Virtual meeting - <https://vimeo.com/496799660>

**The Local Authorities and Police and Crime Panels
(Coronavirus) (Flexibility of Local Authority and Police and
Crime Panel Meetings) (England and Wales) Regulations 2020**

Under the provisions of these regulations the location where a meeting is held can include reference to more than one place including electronic, digital or virtual locations such as Internet locations, web addresses or conference call telephone numbers.

To attend this meeting it can be watched live as a webcast. The recording of the webcast will also be available for viewing after the meeting has ended.

Membership of the Audit Committee

Councillors - Ahmed Ali (Chair), Clay, Lanchbury, Russell and Watson

Independent Co-opted Members – Dr S Downs and Dr D Barker

Agenda

1. Urgent Business

To consider any items which the Chair has agreed to have submitted as urgent.

2. Appeals

To consider any appeals from the public against refusal to allow inspection of background documents and/or the inclusion of items in the confidential part of the agenda.

3. Interests

To allow Members an opportunity to [a] declare any personal, prejudicial or disclosable pecuniary interests they might have in any items which appear on this agenda; and [b] record any items from which they are precluded from voting as a result of Council Tax/Council rent arrears; [c] the existence and nature of party whipping arrangements in respect of any item to be considered at this meeting. Members with a personal interest should declare that at the start of the item under consideration. If Members also have a prejudicial or disclosable pecuniary interest they must withdraw from the meeting during the consideration of the item.

4. Minutes

To approve as a correct record the minutes of the meeting held on 26 November 2020.

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5. External Audit Update Report - January 2021

The report of the Council's external auditor (Mazars) is enclosed.

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6. Internal Audit Assurance Report Quarter 3 - to follow

7. Outstanding Audit Recommendations Quarter 3 - to follow

Information about the Committee

The Committee is responsible for approving the Council's statement of accounts; considering the Audit Commission's Annual Audit and Inspection Letter and monitoring the Council's response to individual issues of concern identified in it. The Committee also considers the Council's annual review of the effectiveness of its systems of internal control and assurance over the Council's corporate governance and risk management arrangements, and engages with the external auditor and external inspection agencies to ensure that there are effective relationships between external and internal audit.

Members of the public do not have a right to speak at meetings but may do so if invited by the Chair. If you have a special interest in an item on the agenda and want to speak, tell the Committee Officer, who will pass on your request to the Chair. Members of the public are requested to bear in mind the current guidance regarding Coronavirus (COVID-19) and to consider submitting comments via email to the Committee Officer rather than attending the meeting in person. The contact details of the Committee Officer for this meeting are listed below.

Agenda, reports and minutes of all Council meetings can be found on the Council's website www.manchester.gov.uk

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Manchester, M60 2LA

Further Information

For help, advice and information about this meeting please contact the Committee Officer:

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This agenda was issued on **Monday, 11 January 2021** by the Governance and Scrutiny Support Unit, Manchester City Council, Level 3, Town Hall Extension (Lloyd Street Elevation), Manchester M60 2LA.

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Audit Committee

Minutes of the meeting held on 26 November 2020

This Audit Committee meeting was conducted via Zoom, in accordance with the provisions of the Local Authorities and Police and Crime Panels (Coronavirus) (Flexibility of Local Authority and Police and Crime Panel Meetings) (England and Wales) Regulations 2020.

Present:

Councillor Ahmed Ali - In the Chair
Councillors Clay, Lanchbury and Watson

Independent Co-opted members: Dr Barker and Dr S Downs

Also Present:

Karen Murray (Mazars) - External Auditor
Alastair Newall (Mazars) - External Auditor

Apologies: Councillor Russell

AC/20/31 Minutes

Decision

To approve the minutes of the meeting held on 13 October 2020 as a correct record.

AC/20/32 Final Statement of Accounts 2019/20

The Committee considered the report of Deputy Chief Executive and City Treasurer which sought approval of the revised accounts containing amendments. The report also sought approval and acknowledgement of the letter of representation. The accounts had been updated from those reported to the July Committee and take account of any changes that have arisen since that time including the findings of external audit.

The Chief Accountant provided an update to the reports and highlighted the amendments made relating to pension liability with a reduction of £26million and the inclusion of heritage assets with a value of under £100,000. The audit work was still ongoing since the production of the report, this related to the audit of property, plant and equipment. The Committee was informed that an error had been identified within the figure used to calculate the Group Reserves and Airport Investment which equated to a figure of £3million, however the total figure for Group materiality is over £36million and no change was required to be made because it is not a material adjustment. An over valuation of council property had been identified (£12million), the Council's external valuers had engaged an external valuer to review the valuations provided by the Council's external valuer on specialised assets. The valuations made on the reviews undertaken are within the tolerance levels except for the valuation

given for the Etihad Stadium which the external Auditors valuers valued the asset £19million more than that of the Council's valuers. The Committee was advised that none of the issues raised would impact on the Council's reserves.

The Chair invited member to comment and ask questions.

A member referred to the ongoing valuations work and asked when this would be completed.

It was reported that the external auditors were in the process of completing the audit by Monday 30 November, although further information was required on the Etihad Stadium.

The Committee acknowledged and thanked the Council accounts team and the Council's external auditors for their hard work in the completion of the accounts and the external audit, under such difficult circumstances.

Decisions

1. To note the amendments made to the annual accounts since they were reported to the Audit Committee in July.
2. To approve the revised annual accounts including the accounting policies contained within them.
3. To approve and acknowledge the letter of representation in Appendix 1, which will be signed by the Deputy Chief Executive and City Treasurer.

AC/20/33 External Auditor Report on the Accounts 2091/20

The Committee considered the report of the of Council's External Auditors (Mazars), which provided detail of the audit of the Council's accounts and other issues relating to the impact of the corona virus on work being undertaken in areas such as valuation of the Council's assets which had identified material uncertainties. Work was ongoing to address outstanding matters. It was reported that the external auditors would issue an unqualified value for money conclusion for the Council, however the Committee was advised that Covid-19 would have an impact on the Council's finances and the Council's financial planning would need to take account of this.

Members referred to the Council's situation and the financial planning required for the future to meet the financial challenges expected as a result of the Covid19 pandemic. Members were assured that the Council is prepared to meet those challenges and were confident moving forward.

The Committee was advised that a copy of the Conclusion of pending matters – Audit completion report would be circulated to Committee Members.

A member referred to the valuations of housing stock and asked how the valuers worked to ensure the avoidance of double accounting. It was reported that a valuation is made of the Council housing stock annually and on to this is added the value of work undertaken through PFI.

Decision

The Committee noted the report.

AC/20/34 Adults Audit and Assurance Report

Consideration was given to a report of the Executive Director Adult Social Services that provided an update on progress in the implementation of outstanding audit recommendations across Adults Services. Over the last three years, Internal Audit have supported the ongoing process of improvement across Adults Services through the performance of audits and assurance reviews focused in areas of risk. Through the annual planning cycle a range of areas for detailed, independent assessment have been agreed and the findings and recommendations from these have informed management action and improvement planning. As a result of this work Internal Audit have issued several limited assurance opinion reports containing high priority audit recommendations. Whilst progress has been made on developing solutions a number of actions have not been fully implemented.

The Executive Director Adult Social Services attended the meeting and introduced the report and provided the Committee with an update on the work ongoing.

The Chair invited the Committee to ask questions and comment on the report.

A member welcomed the report which had provided good progress in view of the pressures on the service through the Covid19 pandemic. Reference was made to reliance on systems such as Microsoft 365 and Liquid Logic but commented that systems could have been in place before these systems were introduced to deal with management supervision and safeguarding to work with existing systems.

It was reported that work was ongoing to make IT systems reliable and managers were ensuring that reporting systems are maintained and recorded onto the systems. From an audit perspective it was noted that IT system should support existing systems and business requirements.

A member referred to the systems used by Adult Services (Liquid Logic) and Mental Health Services (Paris case management system) and asked if there had been any issues regarding the systems in view of the outstanding audit recommendations.

It was reported that there is a level of connectivity between Liquid Logic and Paris with some issues arising from these relatively new systems but work was ongoing to improve practice at ground level and ensure that performance indicators are recorded and maintained with the systems in place support the service.

A member referred to the disability supported accommodation and the progress on recommendations noting that some recommendations had been outstanding for a considerable length of time. Officers were asked if it would be appropriate to revisit those areas of service rather than extending the time being taken to address them.

It was reported that discussions were ongoing with Adult Services Senior Officers regarding the length of time being taken and whether the recommendations listed were still relevant and appropriate. It was considered that a refocus on the outstanding recommendations would be useful to ensure they remain relevant and helpful to the service. An update would be provided to the Committee at its next meeting in January 2021 to provide an update on where the improvements and changes made had become embedded and there is evidence to demonstrate that.

The Committee agreed that it was satisfied with the assurance provided on the effectiveness and management of improvement actions provided within the report it had considered. It was also noted that further updates would be helpful to focus on those outstanding recommendations within the report.

Decision

1. To note the report submitted and the comments made by the Committee.
2. To note that an update report will be submitted to the next meeting of the Committee on outstanding recommendations within areas of Adult Services.

AC/20/35 Interim Treasury Management Report

The report of the Deputy Chief Executive and City Treasurer was considered which provided the Committee with an update on Treasury Management activities of the Council during the first six months of 2020/21.

Decision

To note the report.

AC/20/36 2020/21 Annual Governance Statement (AGS) – Summary of Progress to Date

Consideration was given to the report of the Deputy Chief Executive and City Treasurer that provided a brief summary of the progress that has been made to date in implementing the governance recommendations from the 2019/20 Annual Governance Statement (AGS). It also outlines the next steps in the process of producing the Annual Governance Statement 2020/21.

A member referred to the implementation of IT systems and sought assurance from officers that the issues referred to would not delay the provision of Council services. It was noted that current circumstances had resulted in a higher dependency on IT systems and significant changes had taken place as a result of online systems which had supported residents to engage with the Council and the services it provides.

It was reported that the migration from Google to Microsoft had been a challenge which had resulted in difficulties in some areas which were being addressed. The IT team had achieved other major work schemes which have been successfully undertaken such as the Council's move out of the Sharp Project and other important initiatives. It was noted that that the Covid19 Pandemic had not helped with the provision of new systems but staff had worked to overcome many of the issues raised.

Decision

To note the report submitted and the comments received, on the progress made to date to implement the governance improvement recommendations from the 2019/20 Annual Governance Statement.

AC/20/37 Register of Significant Partnerships: Governance Improvement Progress for Partnerships with Low or Medium Strength ratings

Consideration was given to the report of the Deputy Chief Executive and City Treasurer that provided the Committee with an update on progress made to strengthen governance arrangements in the twelve partnerships where a 'Medium' Partnership Governance Strength Rating was recorded in the 2019 Register of Significant Partnerships, as requested by the committee in March 2020.

The Register is refreshed annually, and the latest 2019 version of the Register was considered by the Committee on 30 March 2020. Of the 49 partnerships on the Register, 37 (76%) were rated as having 'High' governance strength, 12 (24%) rated as 'Medium' and none rated as 'Low'.

The Chair invited the Committee to ask questions and comment on the report.

A member referred to the performance of the Northwards Housing Association and the importance of ensuring that a high level of service provision is achieved for residents. Officers were asked if lessons could be learned from the success achieved by Avro Hallows (TMO) in the procurement of its own repairs and maintenance contractor ensure that tenants receive a more cost effective and efficient service. Reference was also made to the MIF and The Factory and the focus required for cost implications by the MIF Board and in particular, the development of fixed asset cost for future events.

It was reported that Northward Housing Association is undergoing a procurement process in respect of a repairs and maintenance service and an update would be submitted to the Committee on that and other matters relating to the work of Tenant Management Organisations. The Committee was informed that work was also ongoing in the development of the MIF Board to ensure that there is confidence in the Board's ability to run such a large organisation. Work was also ongoing to look in detail at the business plan assumptions of the organisation and to ensure the right controls are in place.

A member referred to the implementation of a four-step rating system as detailed in the report and asked officers if there was a timetable for its introduction.

It was reported that the new format report would be submitted to the meeting of the Committee in March 2021 which would include further detail and explanation of the work on partnerships.

Decision

To note the report submitted and the comments received on the progress made to improve governance arrangements in the partnerships.

Audit Progress Report

Manchester City Council

January 2021
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1. Audit Progress
2. National Publications

01

Section 01: **Audit Progress**

Audit Progress

Purpose of this report

This report provides the Audit Committee with an update on progress in delivering our responsibilities as your external auditors.

Audit progress

We completed our external audit of the Council’s 2019/20 financial statements and value for money conclusion in November 2020, signing the audit report on 30 November. Audit Committee members were sent an updated Audit Completion Report with the completed audit findings.

We are now awaiting receipt of the Council’s Whole of Government Accounts (WGA) submission. This work is carried out to instructions issued by the National Audit Office and we report to the NAO our conclusions from this work. Should there be any significant findings from this work we will report these to the Audit Committee in a subsequent Audit Update Report.

We will commence our audit planning for the 2020/21 audit in January/February 2021 and will present our Audit Strategy Memorandum to a subsequent Audit Committee meeting. We have held regular discussions with the Council’s Deputy Chief Executive & City Treasurer and these help us to keep up to date with emerging issues that may impact on our external audit.

External audit work on the Council’s arrangements to deliver value for money in its use of resources

We reported during 2019/20 that the National Audit Office had updated their Code of Audit Practice and that this new Code applies from 2020/21. The new Code changes the work that auditors will be required to do, and the related reporting, on Councils arrangements to deliver value for money in their use of resources.

External audit work on the Council’s arrangements to deliver value for money in its use of resources (continued)

The changes to the reporting requirements means that from 2020/21 we will no longer include a value for money conclusion in our Financial Statements Audit Report. We will report our commentary on the Council’s arrangements to deliver value for money in a new Auditor’s Annual Report (which replaces the Annual Audit Letter). The NAO Code requires that where auditors identify weaknesses in Council’s arrangements they should report recommendations to the Council promptly through the year.

In carrying out our work we will comply with the NAO’s guidance on value for money work, which identifies that the work must have regard to the following specific criteria:

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

We will keep Audit Committee up to date on our progress as we complete our audit work.

02

Section 02: **National Publications**

National Publications

	Publication/update	Key points	Page
CIPFA			
1	Code of Practice on Local Authority Accounting in the United Kingdom: Disclosure Checklist for 2020/21 Accounts	2020/21 Disclosure checklist	8
2	Code of Practice on Local Authority Accounting in the United Kingdom: Guidance Notes for 2020/21 Accounts	2020/21 Code Guidance Notes	8
3	Service Reporting Code of Practice for Local Authorities 2021/22	2021/22 SeRCOP Guidance	8
4	Guidance for Head of Internal Audit Annual Opinions 2020/21	Guidance	9
5	A Guide to Local Authority and Public Sector Asset Management	Step-by-step guide	9
6	Planning to Deliver Good Value in Demand-led Services (social care)	Good practice framework	9
National Audit Office			
7	Local auditor reporting application	Data on local auditor reporting presented through an interactive map	10
MHCLG			
8	Local authority financial reporting and external audit: government response to the Redmond review	MHCLG's response to Sir Tony Redmond's independent review	11
Financial Reporting Council			
9	Local Audit Inspections	FRC Audit Quality report	12

NATIONAL PUBLICATIONS

CIPFA

1. Code of Practice on Local Authority Accounting in the United Kingdom: Disclosure Checklist for 2020/21 Accounts, January 2021

The 2020/21 version of the disclosure checklist has been updated to reflect the reporting requirements introduced by the 2020/21 Code of Practice. This annual publication is for finance practitioners in local authorities and external audit agencies and firms in England, Scotland and Wales.

The checklist is in the form of a series of questions. If the answer to any question is no, then a justification for departing from the Code should be given and potentially disclosed in the accounts, where the impact of departures is material.

<https://www.cipfa.org/policy-and-guidance/publications/d/disclosure-checklist-202021-print>

2. Code of Practice on Local Authority Accounting in the United Kingdom: Guidance Notes for 2020/21 Accounts, January 2021

This edition of the Guidance Notes provides detailed guidance on the key accounting changes introduced by the Code of Practice on Local Authority Accounting in the United Kingdom (the Code) 2020/21, and includes amendments to implement amendments to accounting standards, reference to arrangements for the application of accounting standards arising as a consequence of the UK's withdrawal from the EU and legislative amendments. The example financial statements have also been updated to reflect these changes.

<https://www.cipfa.org/policy-and-guidance/publications/c/code-of-practice-guidance-notes-202021-print>

3. Service Reporting Code of Practice for Local Authorities 2021/22, January 2021

Modern local government is constantly developing and adapting to its current economic climate. Transparency initiatives, performance and best value regimes are evolving in expectation of the government becoming more sophisticated.

SeRCOP is reviewed annually to ensure that it develops in line with the needs of local government, transparency, best value and public services reform.

In England, SeRCOP is given legislative backing under the Local Government Act 2003. In Scotland SeRCOP's Service Expenditure Analysis (SEA) and guidance is used by the Scottish Government as the basis for specifying the requirements of the Local Financial Returns (LFRs).

<https://www.cipfa.org/policy-and-guidance/publications/s/service-reporting-code-of-practice-for-local-authorities-202122>

NATIONAL PUBLICATIONS

CIPFA

4. Guidance for Head of Internal Audit Annual Opinions 2020/21, November 2020

The annual opinion on the overall adequacy and effectiveness of the organisation’s framework of governance, risk management and control is a requirement of the Public Sector Internal Audit Standards (PSIAS). It is an important source of assurance that supports a local government body’s annual governance statement.

If sufficient assurance is not available from internal audit work completed and other sources of assurance that the head of internal audit may seek to place reliance on then they should publish a limitation of scope to explain the position and impact on the annual opinion. The guidance sets out the steps heads of internal audit, together with the leadership team and audit committee, should take.

To further support the guidance CIPFA held a free webinar on 15 December.

<https://www.cipfa.org/policy-and-guidance/standards/guidance-for-head-of-internal-audit-annual-opinions-202021>

5. A Guide to Local Authority and Public Sector Asset Management, November 2020

This step by step guide to asset management in the public sector has been produced by CIPFA Property. It takes the reader on the asset management journey, from the development of strategic asset management policies and strategies designed to deliver corporate objectives through to the development, implementation, challenge and review of asset management practices and portfolios.

<https://www.cipfa.org/policy-and-guidance/publications/a/asset-management-in-the-public-sector-a-practitioners-guide>

6. Planning to Deliver Good Value in Demand-led Services (social care), November 2020

Several local authorities successfully deliver good value in these areas, and this publication draws on their experience and best practice. It sets out a three step framework, based on a number of essential elements that recognise the challenges involved. This framework emphasises the importance of business partnering and ensuring plans reflect reality to enable improved operational and financial resilience.

<https://www.cipfa.org/policy-and-guidance/publications/p/planning-to-deliver-good-value-in-demand-led-services-social-care>

NATIONAL PUBLICATIONS

National Audit Office

7. Local auditor reporting application, December 2020

The local auditor reporting application presents the opinions of local auditors on local public bodies' financial statements and conclusions on whether they have proper arrangements in place to secure value for money. The data is presented through an interactive map which allows users to explore auditor reporting for nine different types of local body and two different audit years. The interactive map also contains pop-ups to enable users to access further information about the body, such as the local auditor's report or annual audit letter.

<https://www.nao.org.uk/other/local-auditor-reporting-application/>

NATIONAL PUBLICATIONS

MHCLG

8. MHCLG's response to Sir Tony Redmond's independent review, December 2020

The response of the Ministry of Housing, Communities and Local Government to Sir Tony Redmond's Independent review into the oversight of local audit and the transparency of local authority financial reporting. The Redmond Review made 23 recommendations relating to the quality, timeliness and sustainability of local audit, and the transparency of local authority accounts. The department has grouped its response into 5 themes, which are summarised in Annex A to the response.

Amongst the responses MHCLG confirmed that they intend to amend existing regulations to extend the deadline for publishing audited local authority accounts from 31 July to 30 September, for a period of two years (i.e. covering the audit of the 2020/21 and 2021/22 accounting years). At the end of this period they will review whether there is a continued need to have an extended deadline.

They also confirmed that they did not intend to create an Office of Local Audit and Regulation (OLAR) stating in their response that they “do not wish to re-create the costly, bureaucratic and over-centralised Audit Commission”. They added that they “will commit to explore the full range of options as to how best to deliver Sir Tony's finding that a ‘system leader’ is required. This will include close consideration of whether existing bodies could take on this function.”

<https://www.gov.uk/government/publications/local-authority-financial-reporting-and-external-audit-government-response-to-the-redmond-review/local-authority-financial-reporting-and-external-audit-government-response-to-the-independent-review>

NATIONAL PUBLICATIONS

Financial Reporting Council

9. Major Local Audits – Audit Quality Inspection, October 2020

The framework for the inspection of local audit work

Responsibility for the inspection of local audit work is now with the Financial Reporting Council (FRC) for ‘major local audits’ (those with annual expenditure which exceeds £500m) and the ICAEW for those bodies which do not meet the major local audit definition. As part of their inspection of major local audits for the 2018/19 financial year, the Audit Quality Review (AQR) team of the FRC reviewed two of our major local audits and found these to require significant improvements in respect of our audit of the financial statements. The same reviews indicated that our work on value for money arrangements for those audits was of a good standard. Our non-major local audits for 2018/19 were not subject to inspection by the ICAEW.

Our response to the FRC’s findings

We are committed to delivering high-quality audits to all of our clients and have responded robustly to the AQR’s findings. Our Local Audit Quality Plan incorporates the risks to audit quality identified from a range of sources and identifies that actions we have put in place, or are taking, to mitigate these risks. Our Audit Quality Team is responsible for the maintenance of the plan which is also subject to oversight and scrutiny from the firm’s Audit Board.

In addition, we have undertaken a detailed root cause analysis project to identify and understand the drivers of poor audit quality in some of our local audit work. This has focused on all local audits where the need for improvement or significant improvements have been identified either through external inspections or our programme of internal quality monitoring reviews.

We have taken steps to respond to the AQR’s specific findings in relation to our work in the following areas of the audit:

- Testing the valuation of property assets;
- Exercising appropriate oversight of group audits, including the direction, supervision and review of the work of component auditors; and
- Document judgements made as part of the audit process, specifically those in relation to our testing of income and expenditure.

We have also strengthened our standard procedures in relation to the audit of net defined benefit pension liabilities arising from our clients’ membership of local government pension schemes.

The FRC’s report on its inspection findings in relation to the quality of major local audits for the year ended 31 March 2019, can be found [here](#). This also includes our detailed response to their findings on our financial statement audits.

NATIONAL PUBLICATIONS

Financial Reporting Council

9. Major Local Audits – Audit Quality Inspection, October 2020 (continued)

What this means for the Council

As outlined above, we take the weaknesses identified by the FRC extremely seriously, and our response to the improvement areas has been robust. It is clear that on areas of the audit such as the valuation of property assets (including investment properties) and the audit of defined benefit pension liabilities, we must do more to meet the regulator’s expectations. This means the time we spend on these areas of the audit will increase and the level of challenge we apply in auditing these areas will also increase. Your finance team and your experts will have seen the increase in the scope and scale of work we have undertaken in 2019/20 in terms of the granularity and depth of testing and changes to our sample sizes in a number of key areas.

Going forward, our response and the increase in the challenge we make, is likely to include the engagement of our own experts (for example, property valuation experts) to fully consider the methodologies and judgements applied by the Council’s own experts. There will be consequential effects on the fee that we are likely to request from the Council to undertake the audit.

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Item 5

Contact

Mazars

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

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