

2020/21 Audit Planning and Progress Report

City of Lincoln Council

Audit Committee 22 July 2021



1. 2020/21 Audit Planning and Progress
2. National publications

01

Section 01:

2020/21 Audit Planning and Progress

2020/21 Audit Planning and Progress

Purpose of this report

This report provides the Audit Committee meeting of 22 July 2021 with:

- a summary of the audit planning proposals which form the basis of the formal 2020/21 Audit Strategy Memorandum (ASM). The formal ASM is subject to external engagement quality review and will be shared with the Committee when confirmed.
- an update on progress in delivering the 2020/21 audit (page 10); and
- a summary of recent relevant reports and publications for your information (page 12).

2020/21 Audit Planning

The key points to share with the Audit Committee from the proposed ASM are summarised below and on the following pages.

Audit Responsibilities and Communications

There are no fundamental changes to our audit responsibilities and the scope of the audit. We continue to be responsible, under the National Audit Office's (NAO) Code of Audit Practice, for:

- Audit Opinion - forming and expressing an opinion on the financial statements.
- Value for Money - forming a view on the arrangements that the Council has in place to secure economy, efficiency and effectiveness in its use of resources.
- Fraud - planning and performing our audit so as to obtain reasonable assurance that the financial statements taken as a whole are free from material misstatement, whether caused by fraud or error.
- Electors' rights - giving an elector, or any representative of the elector, the opportunity to question us about the accounting records of the Council and consider any objection made to the accounts. We also continue to have a broad range of further reporting responsibilities and powers.
- Reporting to the NAO - reporting to the NAO on the consistency of the Council's financial statements and the matters arising from our audit which are relevant to the Council's Whole of Government Accounts (WGA) submission.

2020/21 Audit Planning

Audit Responsibilities and Communications (continued)

Our main communications with the Audit Committee will continue to be:

- Audit Strategy Memorandum – this sets out the key communication points required at the audit planning stage, which are summarised in this document.
- Audit Completion Report – this sets out the key findings from our detailed audit and, amongst other things, the proposed draft audit report on the audited financial statements.
- Auditor’s Annual Report – this replaces the Annual Audit Letter from 2020/21 onwards and includes our commentary on the Council’s value for money arrangements. This form of reporting is a new requirement for this year. The Auditor’s Annual Report is required to be issued within 3 months of the date of the audit opinion on the financial statements.

The Council continues to have £560,780 of listed debt and as such it falls under the definition of an EU Public Interest Entity. In particular there are additional requirements at both the planning and the reporting stages of the audit, culminating in the longer-form audit report we give on the financial statements.

Audit Team responsibilities

As already communicated to the Audit Committee the engagement team for 2020/21 is made up of Mark SurrIDGE (Director and Engagement Lead), Mike Norman (Senior Manager) and Kizzy Atkins (Assistant Manager). Mark and Kizzy formed part of the engagement team in the previous two audit years and Mike has worked with the Council’s management team as part of previous audit engagements.

Audit Approach

The audit approach is broadly the same as in previous years. Our audit approach is designed to provide an audit that complies with all professional requirements. Our work is focused on those aspects of your business which we consider to have a higher risk of material misstatement, such as those impacted by management judgement and estimation, application of new accounting standards, changes of accounting policy, changes to operations or areas which have been found to contain material errors in the past.

The diagram on the following page outlines the procedures we perform at the different stages of the audit and the indicative timeline at this stage based on the current national timetable. The specific dates are subject though to the timely provision of information by third parties and us being able to fully complete the audit procedures to the required quality standards.

The delay in the completion of the 2019/20 audit has meant that we have needed to overlap work on audit years and be flexible in the timing of the audit stages. We are continuing to discuss the detailed year-end audit arrangements with management, together with the timing of the completion stages. It is clear that the impact of the 2019/20 changes to the year-end timetable and delays nationally in completing audits is taking some time to unwind, with MHCLG confirming in March 2021 their expectation that the 2020/21 and 2021/22 draft and audited accounts publication dates will be 31 July and 30 September respectively. These dates are challenging for the entire sector.

2020/21 Audit Planning

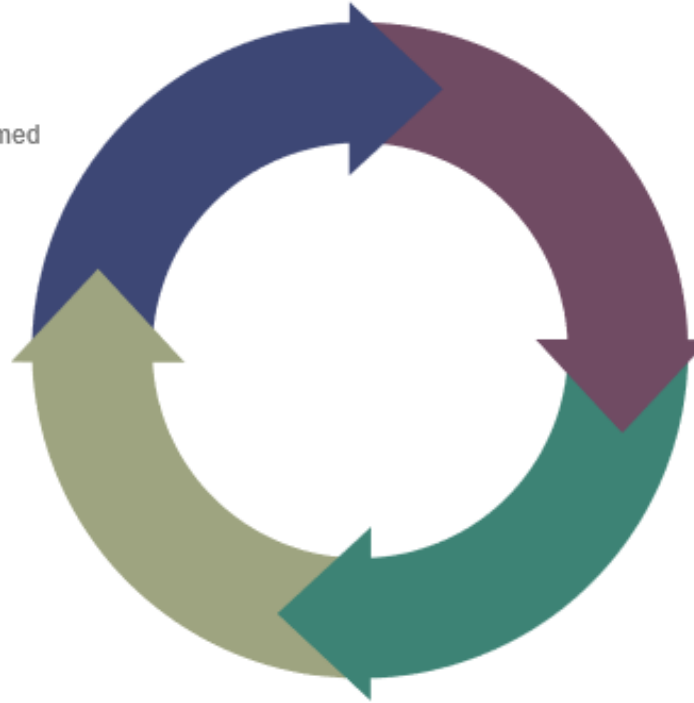
Audit Approach (continued)

Planning – February/March

- Planning visit and developing our understanding of the Council
- Initial opinion and value for money risk assessments
- 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 – November **

- Final review and disclosure checklist of financial statements
- Final partner and EQCR review
- Agreeing content of letter of representation
- Reporting to the Audit Committee
- Reviewing subsequent events
- Signing the auditor's report



Interim – March/April

- Documenting systems and controls
- Performing walkthroughs
- Interim controls testing including tests of IT general controls
- Early substantive testing of transactions
- Reassessment of audit plan and revision if necessary

Fieldwork – July to September *

- Receiving and reviewing draft financial statements
- Technical (ATS) review of 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

* Specific dates for the audit visits being confirmed with management to accommodate audit and client staff availability during this period.

** Although we would hope to complete the audit work ahead of this date the timetable has been impacted by the delayed 2019/20 audit opinion and audit and client availability. Final completion is also subject to, amongst other things, the timely provision of information by third parties and us being able to fully complete the audit procedures to the required quality standards.

2020/21 Audit Planning

Audit Risks

Following the risk assessment approach we have identified the following relevant risks to the audit of financial statements. We have identified the additional audit procedures required to address these risks and will report our findings to the Audit Committee in the Audit Completion Report and our Auditor Report.

Description	Status	Comments
Management Override of Control	Significant Audit Risk	This is a mandatory significant risk on all audits due to the unpredictable way in which such override could occur.
Expenditure Recognition	Significant Audit Risk	Having considered the factors for expenditure recognition, we believe the risk is focused on the year-end and in particular whether cut-off (recognition in the correct financial year) is materially accurate.
Property Valuation	Significant Audit Risk Key Audit Matter	Property related assets are a significant balance on the council's balance sheet. The valuation of these properties is complex and is subject to a number of management assumptions and judgements.
Net Pension Liability Valuation	Significant Audit Risk Key Audit Matter	The Council's accounts contain material liabilities relating to the local government pension scheme. The Council uses an actuary to provide an annual valuation of these liabilities in line with the requirements of IAS 19 Employee Benefits. Due to the high degree of estimation uncertainty associated with this valuation, we have determined there is a significant risk in this area.
Recognition of Covid-19 Government Grants	Enhanced Audit Risk	Throughout 2020/21, the Government has made available and provided substantial sums of grant support to local authorities. There is a risk the correct accounting treatment has not been applied, with the focus of our testing on the completeness and accuracy of this income in 2020/21.

Materiality

Our audit is planned and performed so as to provide reasonable assurance that the financial statements are free from material misstatement and give a true and fair view. Our provisional materiality assessment is again set based on a benchmark of the Comprehensive Income and Expenditure Statement total gross expenditure. We consider that the total gross expenditure remains the key focus of users of the financial statements and, as such, we base our materiality levels around this benchmark. We identify a figure for materiality but identify separate levels for procedures designed to detect individual errors, and also a level above which all identified errors will be reported to the Audit Committee. The initial materiality thresholds are summarized below:

Overall Materiality - £1,450k

Performance Materiality - £1,090k

Trivial threshold for errors to be reported to the Audit Committee - £44k

2020/21 Audit Planning

Non-audit work and independence

We are committed to independence and are required by the Financial Reporting Council to confirm to you at least annually in writing that we comply with the FRC's Ethical Standard. In addition, we communicate any matters or relationship which we believe may have a bearing on our independence or the objectivity of the audit team. We confirm, as at the date of this document, that the engagement team and others in the firm as appropriate, Mazars LLP are independent and comply with relevant ethical requirements. We have confirmed that there are appropriate safeguards in place to address the principal threats to our independence in relation to the following specific non-audit pieces of work the Council has engaged us to carry out.

- Housing Benefits Grant Certification
- Pooling of Housing Capital Receipts Return Certification
- Homes England – Compliance Return

Audit fees

The 2019/20 actual and expected 2020/21 fees are set out below. We will confirm the actual fees later in the year in our Audit Completion Report and Annual Auditor's Report.

Area of work	Description	2020/21 proposed fee	2019/20 Actual fee
Scale fee		36,332	36,332
Fee variations:	Additional fee to reflect the Council's designation as a PIE	5,000	5,000
	Additional work to respond to regulators recommendations regarding the audit of property valuations and net pension liability valuation	7,067	7,067
	Other additional costs relating to additional testing and reporting of uncertainties in key estimates as a result of Covid-19		5,032
	Additional testing as a result of the implementation of new auditing standards, including ISA 220 (Revised): Quality control of an audit of financial statements; ISA 540 (Revised): Auditing accounting estimates and related disclosures.	2,000	
	Additional work arising from changes in the Code of Audit Practice (Value for Money commentary and Annual Auditor's Letter	TBC	

2020/21 Audit Planning

Value for Money

The new Code of Audit Practice (the Code) has changed the way in which we report our findings in relation to Value for Money (VFM) arrangements from 2020/21. Whilst we are still required to be satisfied that the Council has proper arrangements in place, we will now report by exception in our auditor's report where we have identified significant weakness in those arrangements. This is a significant change to the requirements under the previous Code which required us to give a conclusion on the Council's arrangements as part of our auditor's report.

Under the new Code, the key output of our work on VFM arrangements will be a commentary on those arrangements which will form part of the new Auditor's Annual Report.

The Code requires us to structure our commentary to report under three specified criteria:

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

The work falls into three primary phases:

- Planning and risk assessment – obtaining an understanding of the Council's arrangements for each specified reporting criteria.
- Additional risk based procedures and evaluation - Where our planning work identifies risks of significant weaknesses, we will undertake additional procedures to determine whether there is a significant weakness.
- Reporting - We will provide a summary of the work we have undertaken and our judgements against each of the specified reporting criteria as part of our commentary on arrangements in the Auditor's Annual Report.

We have not identified any significant weaknesses in the Council's arrangements as part of the planning and risk assessment work to date.

2020/21 Audit Progress

Summary

We have included at page 5 of this report a summary of the key stages of the audit. As described earlier the delay in the completion of the 2019/20 audit has meant that we have needed to overlap work on audit years and be flexible in the timing of the audit stages.

The key progress points to highlight at this stage are summarised below.

Audit of the Financial Statements

This document and the formal Audit Strategy Memorandum completes the Planning stage. We are this month entering the Fieldwork stage and completing the outstanding work from the Interim stage, including following up with officers on the earlier information requests.

The main on-site fieldwork visits confirmed so far are scheduled for w/c 19 July and w/c 23 August. We have agreed the working papers required for the visits and made a start on some of the early substantive testing and sampling required for these visits. We are continuing to discuss with management the scheduling of the further work required to complete the work, including the assessment of the information requested from the Pension Fund auditor. We will keep the Audit Committee informed on progress and any matters arising.

Value for Money Conclusion

We have discussed the assessment criteria with management and have been provided with a self assessment. We are working through the evidence provided to support the self assessment and have at this stage not identified any significant weaknesses to bring to the Audit Committee's attention. We will provide our full commentary on the Council's arrangements in our Auditor's Annual Report later in the year and update the Audit Committee if any significant matters emerge during the work.

Non-Audit Work

We have carried out planning discussions with officers and Internal Audit for the Housing Benefits Grant Certification work and agreed the initial testing sample. DWP has now confirmed the deadline for the completion of this work is 31 January 2022.

02

Section 02:

National publications

National publications

	Publication/update	Key points
Chartered Institute of Public Finance and Accountability (CIPFA)		
1.	Capital Strategy Guidance: A Whole Organisation Approach	Publication aims to support continuous improvement and includes a checklist.
2.	Successful Collaborations in the Public Services: the role of internal audit	Guide for internal auditors reviewing 'collaborations', but also of use to a wider audience given increased joint working.
3.	CIPFA Bulletin 09: Closure of the 2020-21 Financial Statements, 30 April 2021	This bulletin provides guidance for local government bodies on a range of issues that may need to be considered as part of their 2020-21 accounts preparation.
Ministry of Housing, Communities and Local Government (MHCLG)		
4.	Update to audit review response	New powers for Audit, Reporting and Governance Authority on local government audit. Public Sector Audit Appointments is reconfirmed as appointing body for audit procurement and contract management.
5.	Methodology for allocating £15 million to local bodies and review of Appointing Person regulations	Consultations were held on allocation of the funds.
National Audit Office (NAO)		
6.	Initial learning from the government's response to the COVID-19 pandemic	Latest NAO report on learning from the government response to the pandemic.
7.	Framework to review programmes update	Framework for reviewing major programmes, along with examples of what 'good' looks like.
8.	NAO Updated Guidance for Auditors, April 2021	Revised guidance for VFM arrangements work under the new Code of Audit Practice, including extended deadlines, and updated guidance on consideration of going concern in the public sector context.

NATIONAL PUBLICATIONS

CIPFA

1. Capital Strategy Guidance: A Whole Organisation Approach, May 2021

This guidance focuses on a whole organisation approach to prudent, sustainable and resilient local government investment.

The development of capital strategies has been challenging and difficult to implement fully and it is clear from the examples examined that there is still room for improvement for all local government organisations. The intention of this capital strategy guidance is to learn from what has been achieved to date and to support local government organisations with continuous improvement and refresh. CIPFA has identified areas for improvement that may help in the form of a checklist.

This guidance has been brought to life by including points to consider and extracts from capital strategies reported in 2020, although CIPFA recognises that most were published prior to the more serious impact of COVID-19.

<https://www.cipfa.org/policy-and-guidance/publications/c/capital-strategy-guidance-a-whole-organisation-approach>

2. Successful Collaborations in the Public Services: the role of internal audit, May 2021

The guide considers key concerns for internal auditors as they become involved in collaborative arrangements including the need for a 'singular' entity; how they can safeguard their independence and how assurance can be co-ordinated across providers. The guide also sets out issues for the internal auditor to review at each stage of the collaborative process to help inform audit scope. The publication covers the following:

- collaborative arrangements – the role of the internal auditor: benefits and barriers;
- pressures to collaborate and emerging models;
- stages of collaboration and the role of the internal auditor at each stage; and
- working with other assurance providers and internal auditors.

The guide draws on the good governance principles set out in the *International Framework: Good Governance in the Public Sector* (CIPFA/IFAC, 2014) throughout. It will assist internal auditors to perform effectively in their roles in relation to collaborations and add value for their entities. It will also be useful for others providing assurance on, or looking to establish, collaborative arrangements, including audit committees, external auditors and chief financial officers. It will also assist those, such as members of the wider governing body, wishing to gain a greater understanding of how internal auditors can assist public service entities in achieving the objectives of collaborative ventures.

<https://www.cipfa.org/policy-and-guidance/publications/s/successful-collaborations-in-the-public-services-the-role-of-internal-audit>

NATIONAL PUBLICATIONS

CIPFA

3. CIPFA Bulletin 09: Closure of the 2020-21 Financial Statements, April 2021

Auditors will wish to be aware that CIPFA have published Bulletin 09: Closure of the 2020-21 Financial Statements. This bulletin provides guidance for local government bodies on a range of issues that may need to be considered as part of their 2020-21 accounts preparation.

Hot topics include accounting for grant funding in the pandemic, accounting for dedicated schools grant deficits and accounting for collection fund surpluses and deficits in 2020/21.

<https://www.cipfa.org/policy-and-guidance/cipfa-bulletins/cipfa-bulletin-09-closure-of-the-202021-financial-statements>

NATIONAL PUBLICATIONS

MHCLG

4. MHCLG – update to audit review response, May 2021

Further measures to help ensure taxpayers get value for money by improving the effectiveness and transparency of local government audit, were announced by the government.

The Audit, Reporting and Governance Authority (ARGA) – the new regulator being established to replace the Financial Reporting Council (FRC) – will be strengthened with new powers over local government audit, protecting public funds and ensuring councils are best serving taxpayers. The new regulator, which will contain a standalone local audit unit, will bring all regulatory functions into one place, to better coordinate a new, simplified local audit framework.

ARGA will continue to act as regulator and carry out audit quality reviews as the FRC does now. It will now also provide annual reports on the state of local audit and take over responsibility for the updated Code of Local Audit Practice – the guidelines councils are required to follow.

The government has confirmed that the Public Sector Audit Appointments (PSAA) will continue as the appointing body for local audit, in charge of procurement and contract management for local government auditors.

<https://www.gov.uk/government/news/government-publishes-update-to-audit-review-response>

5. MHCLG - Methodology for allocating £15 million to local bodies and review of Appointing Person regulations, 20 April 2021

The Ministry of Housing, Communities & Local Government (MHCLG) announced as part of its response to the Redmond Review, that it would provide £15 million in additional funding in 2021/22 towards external audit fees and the development of the proposed new standardised statement of service information and costs. The department carried out a short, four-week consultation, seeking views on the methodology for allocating these funds to local bodies.

<https://www.gov.uk/government/consultations/consultation-on-allocation-of-15-million-to-local-bodies-for-audit/redmond-review-response-changes-to-the-audit-fees-methodology-for-allocating-15-million-to-local-bodies>

Running alongside this, the department carried out a separate six-week consultation on the implementation of changes to the fee setting process for principal bodies set out in the Local Audit (Appointing Person) Regulations 2015. The consultation primarily was seeking views on amending the timescale for setting fee scales, enabling the appointing person to consult on and approve a standardised additional fee, and for such payments to be made in year rather than at the completion of the audit.

<https://www.gov.uk/government/consultations/amendments-to-local-audit-fee-setting-arrangements>

NATIONAL PUBLICATIONS

National Audit Office

6. NAO Report – Initial learning from the government’s response to the COVID-19 pandemic, May 2021

The NAO has recently published its *Initial learning from the government’s response to the COVID-19 pandemic* report, which is part of a programme of work the NAO is undertaking to support Parliament in its scrutiny of government’s response to COVID-19. The report finds that the COVID-19 pandemic has stress-tested the government’s ability to deal with unforeseen events and potential shocks. Government has often acted at unprecedented speed to respond to a virus which has caused dramatic disruption to people’s lives, public service provision and society as a whole. Government had to continue to deliver essential public services, while reprioritising resources to deliver its response to the COVID-19 pandemic and supporting staff to work from home. In its response, Government has had to streamline decision-making, work across departments and public bodies and use a range of delivery structures.

Departments will need to reflect on the lessons learned to ensure that they capitalise on the benefits and opportunities these new ways of working have brought.

This report draws out learning from the reports that the NAO has published to date, as well as other work it has published that covered the COVID-19 pandemic. It sets out this learning across six themes, with a summary shown below:

Risk management

- Identifying the wide-ranging consequences of major emergencies and developing playbooks for the most significant impacts.
- Being clear about risk appetite and risk tolerance as the basis for choosing which trade-offs should be made in emergencies.

Transparency and public trust

- Being clear and transparent about what government is trying to achieve, so that it can assess whether it is making a difference.
- Meeting transparency requirements and providing clear documentation to support decision-making, with transparency being used as a control when other measures, such as competition, are not in place.
- Producing clear and timely communications.

NATIONAL PUBLICATIONS

National Audit Office

6. NAO Report – Initial learning from the government’s response to the COVID-19 pandemic, May 2021 (continued)

Data and evidence

- Improving the accuracy, completeness and interoperability of key datasets and sharing them promptly across delivery chains.
- Monitoring how programmes are operating, forecasting changes in demand as far as possible, and tackling issues arising from rapid implementation or changes in demand.
- Gathering information from end-users and front-line staff more systematically to test the effectiveness of programmes and undertake corrective action when required.

Coordination and delivery models

- Ensuring that there is effective coordination and communication between government departments, central and local government, and private and public sector bodies.
- Clarifying responsibilities for decision-making, implementation and governance, especially where delivery chains are complex and involve multiple actors.
- Integrating health and social care and placing social care on an equal footing with the NHS.
- Balancing the relative merits of central, universal offers of support against targeted local support.

Supporting and protecting people

- Understanding to what extent the pandemic and government’s response have widened inequalities, and taking action where they have.
- Providing appropriate support to front-line and other key workers to cope with the physical, mental and emotional demands of responding to the pandemic.

Financial and workforce pressures

The NAO will continue to draw out learning from the government’s response to the pandemic in its future work.

<https://www.nao.org.uk/wp-content/uploads/2021/05/Initial-learning-from-the-governments-response-to-the-COVID-19-pandemic.pdf>

NATIONAL PUBLICATIONS

National Audit Office

6. NAO Report – Initial learning from the government’s response to the COVID-19 pandemic, May 2021 (continued)

Financial and workforce pressures

- Placing the NHS and local government on a sustainable footing, to improve their ability to respond to future emergencies.
- Ensuring that existing systems can respond effectively and flexibly to emergencies, including provision for spare or additional capacity and redeploying staff where needed.
- Considering which COVID-19-related spending commitments are likely to be retained for the long term, and what these additional spending commitments mean for long-term financial sustainability.

The NAO will continue to draw out learning from the government’s response to the pandemic in its future work.

<https://www.nao.org.uk/wp-content/uploads/2021/05/Initial-learning-from-the-governments-response-to-the-COVID-19-pandemic.pdf>

7. NAO report - Framework to review programmes update April 2021

This NAO publication sets out updated questions to assess how well programmes are delivered and to highlight the risks a programme faces. Although designed for an audit approach, project professionals and those reviewing programmes may find these questions useful to challenge themselves about how well a programme is being delivered.

The framework comprises 18 key questions grouped into the four elements the NAO considers when it audits programmes:

- Purpose: need for programme, portfolio management and dependencies, stakeholder engagement.
- Value: options appraisal, business case, costs and duration, benefits.
- Set-up: governance and assurance, leadership and culture, delivery resources, putting the programme into practice, risk management
- Delivery and variation management: delivery strategy, change control, responding to external change, performance management, lessons learned, transition to business as usual.

<https://www.nao.org.uk/report/framework-to-review-programmes-update-april-2021/>

NATIONAL PUBLICATIONS

National Audit Office

8. NAO Updated Guidance for Auditors, April 2021

In April 2021, the Comptroller and Auditor General (C&AG) approved and published updated auditor guidance:

Auditor Guidance Note 03 (AGN 03) - Auditors' Work on Value for Money Arrangements. This has been updated to enable auditors to give their opinion on the financial statements if they have not yet completed all their VFM arrangements work (where there is no material impact on the opinion), including the approach to reporting any further issues if necessary by exception when auditors issue their certificate. The AGN also introduced revised deadlines for the Auditor's Annual Report, which includes the new commentary on VFM arrangements, of up to 3 months after issuing the audit opinion.

Auditor Guidance Note 07 (AGN 07) – Auditor Reporting. This was updated to bring it into line with AGN 03 as above.

Supplementary Guidance Note 01 (SGN 01) - Going Concern – Auditors' responsibilities for local public bodies. The SGN focus is primarily on *Practice Note (PN) 10: Audit of financial statements and regularity of public sector bodies in the United Kingdom, (Revised 2020)*, setting an expectation that auditors will follow the approach it sets out. This recognises that going concern in the public sector context includes the concept of the 'continued provision of services' and the legislative basis for public services, which means that the circumstances that will give rise to a material uncertainty in going concern are relatively limited and rare, and would normally require legislative changes. This view is also reflected in the CIPFA Code, which recognises that the financial statements are prepared on a going concern basis.

The NAO guidance does, however, highlight the wider issue of financial sustainability and funding for public services. Management will still need to undertake a going concern assessment, and disclose an appropriate narrative within its financial statements in relation to the impact of the pandemic and pressures on funding, and disclose any potential material uncertainties should they exist.

All of the NAO auditor guidance is publicly available at this link: <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/>

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