

# Audit Progress Report

North Tyneside Council

May 2024



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This document is to be regarded as confidential to North Tyneside Council. It has been prepared for the sole use of the Audit Committee as the appropriate sub-committee charged with governance by the Council. No responsibility is accepted to any other person in respect of the whole or part of its contents. Our written consent must first be obtained before this document, or any part of it, is disclosed to a third party.

# 01

Section 01:

**Audit progress**

# Audit progress

## Purpose of this report

We are delighted to have been appointed as your new external auditor from the 2023/24 audit.

We are appointed to perform the external audit of North Tyneside Council for the year to 31 March 2024. The scope of our engagement is set out in the Statement of Responsibilities of Auditors and Audited Bodies, issued by Public Sector Audit Appointments Ltd (PSAA) available from the PSAA website: <https://www.psa.co.uk/managing-audit-quality/statement-of-responsibilities-of-auditors-and-audited-bodies/> Our responsibilities are principally derived from the Local Audit and Accountability Act 2014 (the 2014 Act) and the Code of Audit Practice issued by the National Audit Office (NAO), as outlined overleaf.

Although we were represented at the Audit Committee on 27 March 2024, this is our first report to the Audit Committee. We will present our report to the Audit Committee meeting on 29 May 2024. The report highlights the impact of the 'backstop' arrangements which we expect will have a significant impact on our first year as your external auditor.

## National consultations on the 'backstop'

The national backlog in local authority financial reporting and local audit has been well recorded. After over 6 months of discussions with the sector and local auditors, on 7 February 2024, the Government and the National Audit Office (NAO) released a 4 week consultation on their proposals to address the national backlog. The plans are to reset, recover and reform the system:

- The Department for Levelling Up, Housing and Communities (DLUHC) - [Addressing the local audit backlog in England: Consultation - GOV.UK \(www.gov.uk\)](#)
- The NAO landing page is here - [Code of Audit Practice Consultation - National Audit Office \(NAO\)](#)

The Financial Reporting Council (FRC) supported the consultations: [Consultations on measures to address local audit delays \(frc.org.uk\)](#)

In addition, there was a CIPFA / LASAAC consultation on short-term measures to support the changes, this consultations started later than the others on 29 February 2024: [Consultation on short term England only measures in the Code | CIPFA](#)

# Audit progress

## National consultations on the 'backstop' (continued)

The Department for Levelling up, Housing and Communities (DLUHC) published a joint statement setting out the proposals to clear the backlog of unaudited accounts. The associated consultation ran until 7 March 2024. The consultation proposed statutory measures to provide 'backstop dates' by when local authorities must publish audited financial statements. The proposed dates were 30 September 2024 for 2022/23 and all earlier unaudited financial statements, and 31 May 2025 for 2023/24 financial statements. Dates were also proposed for the future years bringing forward the audited accounts publication dates to 30 November by way of rebuilding assurance over several audit years:

- Year ended 31 March 2024: 31 May 2025
- Year ended 31 March 2025: 31 March 2026
- Year ended 31 March 2026: 31 January 2027
- Year ended 31 March 2027: 30 November 2027
- Year ended 31 March 2028: 30 November 2028

The impact of a backstop date of 30 September 2024 would be that auditors would issue a qualified or a disclaimer audit opinion on financial statements where their audit work is not completed by that date.

It is important to note that the issue of a qualified or a disclaimer audit opinion is only required where the audit work for the relevant financial year has not been completed. The strategy of Mazars LLP has been to seek to complete as much of the audit work as we can in relation to 2022/23 audits and earlier years to reduce the risk of any of our local authority clients being subject to the backstop. Consequently, at the current time we are prioritising our work on 2022/23 audits, and consequently avoiding the impact of being caught by the first backstop date of 30 September 2023 in most cases. Where we do invoke the backstop it is likely to be in the relatively few cases where there are specific issues our problems relating to individual local authorities and related bodies.

The National Audit Office also ran a four-week consultation seeking views on changes to the Code of Audit Practice, which sets out how local auditors in England meet their responsibilities under the Local Audit and Accountability Act 2024. The main consultation proposal would require auditors to publish their Auditor's Annual Report by 30 November each year incorporating the commentary on Council's value for money arrangements for the preceding year and summarising the audit work completed in the previous 12 months.

In addition, CIPFA ran a consultation proposing two minor changes to the Code of Accounting Practice for 2023/24 and 2024/25 which would have minimal impact on the Council's financial statements reporting requirements.

All three consultations have now ended and there has been no published outcome at the time of writing this report. The following observations are provided on the basis that the consultation proposals are adopted as drafted, which is our expectation.

# Audit progress

## The implications for North Tyneside Council

The Council's auditor for 2022/23 and earlier years was Ernst & Young LLP. On 26 March 2024, Ernst & Young LLP issued an unqualified audit opinion on the Council's financial statements for 2021/22.

Ernst & Young LLP also communicated to the Council at the Audit Committee on 27 March 2024, their findings in relation to their review of arrangements for securing economy, efficiency and effectiveness in the use of resources (also known as value for money arrangements) for the years ended 31 March 2022 and 31 March 2023, and they did not identify any significant weaknesses to report. The 'backstop' only applies to the audit opinion on the financial statements so it will be necessary to report on value for money arrangements.

At the Audit Committee meeting on 27 March 2024, the representative of Ernst & Young LLP indicated their intention to issue a disclaimed opinion on the 2022/23 financial statements.

## Implications of a disclaimed opinion on the 2022/23 financial statements

The Joint Statement published as part of the consultation explains the implications for the auditor of 2023/24 where a prior year audit opinion has been modified or disclaimed.

15. The July Cross-System Statement set out that recovering from modified and disclaimed audit opinions requires significant work for preparers and auditors. Following modified or disclaimed audit opinions, auditors will need to audit some of the opening balances in order to obtain assurance over the current year closing balances. Where the audit opinion is modified or disclaimed, the auditor does not have assurance over all historical figures that carry forward into the subsequent year. Opening balances can impact closing balances and movements in the current year. In some cases, where the auditor does not have assurance over opening balances, they would be unable to obtain assurance over the closing balances.

18. These new backstop dates would enable auditors to rebuild assurance over local bodies' financial information which has been subject to modified opinion over a longer period of several years. The default position without backstop dates would be that auditors need to rebuild all assurance in the first year following a modified or disclaimed opinion, creating an exceptional workload in this first year, which would risk a recurrence of the backlog. Instead, these proposals enable spreading the work to rebuild this assurance over multiple periods, and we welcome responses on local bodies' and auditors' capacity to manage this work. Backstop dates may result in additional modifications or disclaimers of the audit opinion for some bodies. Unmodified opinions cannot be issued until assurance has been sufficiently rebuilt for the auditor to conclude that the financial statements as a whole are free from material misstatement. This proposal draws on the findings of the recent Levelling Up, Housing and Communities Committee report on financial reporting and audit in local authorities.

[Extracts from Local audit delays: Joint statement on update to proposals to clear the backlog and embed timely audit, DLUHC 8 February 2024](#)

# Audit progress

## **Our approach to the audit of the 2023/24 Financial Statements**

Clearly, a disclaimed opinion on the 2022/23 financial statements will have a significant impact on our 2023/24 audit. We are awaiting the results of the formal consultation and further guidance from our own Audit Quality and Technical Team on the approach we will need to take.

Our responsibility is to audit the financial statements and provide an audit report, incorporating our audit opinion on the financial statements.

We expect to start our detailed planning work in the late summer 2024 period. In carrying out a first-year audit, there are a significant number of additional procedures we are required to carry out to plan our audit appropriately. One of those additional procedures is to review the predecessor auditor files. This enables us to understand the work the predecessor auditor carried out, including their risk assessments, audit procedures, findings and conclusions. From this review we would normally gain assurance over the Council's opening balances in the 2023/24 financial statements. We will only be able to review the predecessor auditor files once their work is completed and their audit opinion provided (even if it is a disclaimed opinion), and the review of their files is therefore unlikely to be carried out before October 2024.

The assurance over the Council's opening balances in the 2023/24 financial statements is likely to be significantly impacted by a disclaimer opinion on the previous year's financial statements. Where the predecessor auditor has not completed the audit there will be balances and transactions over which they are unable to provide assurance. Where this is the case, we, as the new auditor, will need to consider what further procedures are needed to obtain assurance over the opening balances. This may include auditing transactions and balances from the previous year's accounts in addition to those from 2023/24. Where we are unable to obtain assurance over opening balances in advance of the publication deadline for audited 2023/24 financial statements (31 May 2025 as per the consultation), this would lead to a qualified audit opinion on the 2023/24 financial statements. We note this is an area where it is likely guidance will emerge, both at a sector level, and individual audit firm level as the consultation outcomes are published, and we provide this commentary to highlight the potential outcome on the audit of the Council's 2023/24 financial statements. We will provide updates to the Council's senior management and the Audit Committee as more information is available.

The main message to take from this is that a disclaimed audit opinion for the 2022/23 financial statements is likely to result in qualifications in future years, as it will not be possible to rebuild assurance in a single audit year.

# Audit progress

## **Our work on Value for Money arrangements**

Our responsibility under the NAO Code of Practice is to be satisfied the Council has proper arrangements in place for securing economy, efficiency and effectiveness in the use of resources. The NAO provide the criteria which are the 'proper arrangements' against which we consider the Council's arrangements. Where we are not satisfied the Council has proper arrangements in place we report the weaknesses in arrangements (referred to as 'significant weaknesses') and make recommendations for the Council to improve its arrangements such that they are 'proper arrangements'.

We have commenced our work on the Council's value for money arrangements for 2023/24, and management has agreed to provide a self-assessment of the arrangement in place to assist our understanding and ensure that we take into account all the matters that management view as important. We will continue our work through the summer 2024 period and will report our commentary on the Council's arrangements in our Auditor's Annual Report, to be presented by 30 November 2024.



# 02

Section 02:

**National publications**

# National publications

	Publication/update	Key points
<b>National Audit Office</b>		
1	Overcoming challenges to managing risks in government, December 2023	The NAO has published a guide Overcoming challenges to managing risks in government aimed at senior leaders and risk practitioners across government.
2	Good practice in annual reporting, February 2024	The NAO has published a good practice guide on annual reporting which sets out principles of annual reporting. The guide showcases real-world examples of good practice for annual reporting from organisations from the public, private and charity sectors, who are leading the way.
3	Whistleblowing in the civil service, February 2024	The NAO has published a guide for people who deal with whistleblowers, investigate concerns or manage whistleblowing processes in government organisations.
4	Whole of Government Accounts 2021-22, March 2024	The NAO has completed its audit of the Whole of Government Accounts 2021-22.
5	NAO report: Use of artificial intelligence in government, March 2024	The NAO has published a report considering how effectively the government has set itself up to maximise the opportunities and mitigate the risks of Artificial Intelligence (AI) in providing public services.
<b>Department for Levelling Up Homes and Communities (DLUHC)</b>		
6	Capital finance: guidance on minimum revenue provision, April 2024	Statutory guidance on the Minimum Revenue Provision.
7	Call for views on new local authority capital flexibilities, January 2024	DLUHC is sought views on a set of options with respect to capital flexibilities and borrowing, to be managed locally, that could be used to encourage and enable local authorities to invest in ways that reduce the cost of service delivery and provide more local levers to manage financial resources.

# National publications

	Publication/update	Key points
<b>CIPFA</b>		
8	Code of Practice on Local Authority Accounting in the UK 2024/25, May 2024	Code of Practice for 2024/25 financial statements.
9	IFRS16 Leases: A Guide for Local Authority Practitioners 2023 Edition, May 2023	Guidance for Local Authorities in implementing IFRS16, lease accounting.
<b>Other</b>		
10	HM Treasury consultation: Non-investment Asset Valuation – Exposure Draft, December 2023	Draft proposals for changes that will affect Financial Reporting Manual (FRM) adaptations and interpretations of International Accounting Standard 16 Property Plant and Equipment (IAS 16) and adaptations of International Accounting Standard 38 Intangibles (IAS 38), in respect of the measurement of assets.
11	Office for Local Government (Oflog): consultation on draft Corporate Plan 2024 to 2027, February 2024	Consultation on corporate plan for the new Office for Local Government.
12	FRC report on the quality of major local audits, December 2023	Annual report from FRC inspections of local audits.

# National Publications

## NAO Publications

### **1. NAO Insight: Overcoming challenges to managing risks in government, December 2023**

The NAO has published a guide Overcoming challenges to managing risks in government aimed at senior leaders and risk practitioners across government.

The guide outlines 10 approaches to overcome these challenges and each approach is supported by an outline of why this is a priority for government; case studies and quotes; and practical tips.

The guide has been drawn from insights from NAO's reports and insight teams, as well as the thoughts of a range of leaders and practitioners from NAO audited bodies and external organisations across industry and academia.

<https://www.nao.org.uk/insights/overcoming-challenges-to-managing-risks-in-government/>

### **2. NAO insight: Good practice in annual reporting, February 2024**

The NAO has published a good practice guide on annual reporting which sets out principles of annual reporting grouped into four areas:

- Supporting accountability
- Transparency
- Accessibility
- Understandability

The guide showcases real-world examples of good practice for annual reporting from organisations from the public, private and charity sectors, who are leading the way.

[Good practice in annual reporting - National Audit Office \(NAO\) insight](#)

# National publications

## NAO Publications continued

### 3. NAO insight: Whistleblowing in the civil service 2022-23, February 2024

The NAO has published a guide for people who deal with whistleblowers, investigate concerns or manage whistleblowing processes in government organisations for example those who might:

- work in HR policy
- work in a team that oversees progress with whistleblowing cases
- design whistleblowing processes
- be the first point of contact for whistleblowers who raise concerns by email or phone
- investigate concerns raised by whistleblowers
- be a nominated officer or senior member of staff that people can raise concerns with

Every organisation is different, so there is no single approach to follow for improving whistleblowing. This guide is not a comprehensive list of everything but it does set out areas to be mindful of and what other organisations find helps them.

[Whistleblowing in the civil service - NAO insight](#)

### 4. Whole of Government Accounts 2021-22, March 2024

The NAO has completed its audit of the 2021-22 Whole of Government Accounts. The Whole of Government Accounts consolidates the accounts of central and local government and public corporations such as the Bank of England, to provide a picture of the UK's public finances.

<https://www.nao.org.uk/reports/whole-of-government-accounts-2021-22/>

# National publications

## NAO Publications continued

### 5. NAO report: Use of artificial intelligence in government

The NAO has published a report considering how effectively the government has set itself up to maximise the opportunities and mitigate the risks of Artificial Intelligence (AI) in providing public services. The primary focus for this report is the role of the Cabinet Office and DSIT in supporting the adoption of AI in the public sector. Specifically, the report looks at:

- the government's strategy and governance for AI use in public services (Part One).
- how government bodies are using AI and how government understands the opportunities (Part Two).
- central government's plans for supporting the testing, piloting and scaling of AI; and progress in addressing barriers to AI adoption (Part Three).

<https://www.nao.org.uk/reports/use-of-artificial-intelligence-in-government/>

# National publications

## DLUHC Publications

### **6. Capital finance: guidance on minimum revenue provision, April 2024**

Following its consultation, DLUHC has published its response to the consultation, and a revised, 5<sup>th</sup> edition of its guidance for local authorities on determining a prudent level of minimum revenue provision when investing in their capital assets. This 5<sup>th</sup> edition of the guidance applies for accounting periods starting on or after 1 April 2025, with the exception of paragraphs 74 to 77 of the guidance which apply from 7 May 2024. The guidance is issued under section 21(1A) of the Local Government Act 2003. Under that section local authorities are required to “have regard” to this guidance.

<https://www.gov.uk/government/consultations/changes-to-the-capital-framework-minimum-revenue-provision/outcome/government-response-to-the-consultation-on-changes-to-statutory-guidance-and-regulations-minimum-revenue-provision>

<https://www.gov.uk/government/publications/capital-finance-guidance-on-minimum-revenue-provision-third-edition/capital-finance-guidance-on-minimum-revenue-provision-5th-edition>

### **7. Call for views on new local authority capital flexibilities, January 2024**

DLUHC has sought views on a set of options with respect to capital flexibilities and borrowing, to be managed locally, that could be used to encourage and enable local authorities to invest in ways that reduce the cost of service delivery and provide more local levers to manage financial resources.

[Call for views on new local authority capital flexibilities - Department for Levelling Up, Housing and Communities - Citizen Space](#)

The consultation closed on 31 January 2024 however the link provides information on the key options that were consulted on.

# National publications

## CIPFA Publications

### **8. Code of Practice on Local Authority Accounting in the UK 2024/25, May 2024**

CIPFA has published its 2024/25 Code of Practice. This 2024/25 edition of the Code has been developed by CIPFA/LASAAC and has effect for financial years commencing on or after 1 April 2024.

The Code specifies the principles and practices of accounting required to prepare financial statements which give a true and fair view of the financial position and transactions of a local authority. The Code applies to local government organisations across the UK including local authorities, police bodies, fire services and other local public service bodies.

This edition of the Code introduces mandatory adoption of IFRS 16 Leases. Other amendments include:

- a suggestion that narrative reporting could reflect on the risk that a Section 114 notice might be issued
- recent changes to the IFRS treatment of sale and leaseback arrangements
- specifying the treatment on initial application of IFRS 16 where service concession arrangements provide for variable payments that depend on an index or rate.

<https://www.cipfa.org/policy-and-guidance/publications/c/code-of-practice-on-local-authority-accounting-in-the-united-kingdom-202425-online>

### **9. IFRS16 Leases: A Guide for Local Authority Practitioners 2023 Edition, May 2023**

This publication provides guidance on IFRS 16 Leases for 2022/23, which is applicable to those authorities deciding to voluntarily implement the requirements of Appendix F of the Code (which includes the specifications applicable to those entities implementing IFRS 16 as of 1 April 2022). It will also be of interest to those intending to apply as of 1 April 2023 and those mandatorily implementing as of 1 April 2024.

This guidance on IFRS 16 provides comprehensive coverage of the proposed requirements for lessees. Although there have not been significant changes to the requirements for lessors, the guidance also includes extensive commentary on this area.

<https://www.cipfa.org/policy-and-guidance/publications/i/ifrs-16-leases-a-guide-for-local-authority-practitioners-2023-edition>



# National publications

## Other Publications

### **10. HM Treasury consultation: Non-investment Asset Valuation – Exposure Draft (ED) 23/01 Treasury consultation: Non-investment Asset Valuation**

HM Treasury has published its consultation on proposals for changes that will affect its Financial Reporting Manual (FReM) adaptations and interpretations of International Accounting Standard 16 Property Plant and Equipment (IAS 16) and adaptations of International Accounting Standard 38 Intangibles (IAS 38), in respect of the measurement of assets. The changes flow from HM Treasury's thematic review of non-investment asset valuations and the exposure draft covers the whole UK public sector, which is the boundary for the Whole of Government Accounts.

The document contains HM Treasury's proposed changes to the valuation of non-investment assets as discussed and agreed by the Financial Reporting Advisory Board. Its publication forms part of due processes for any such changes. It is a technical document that sets out the rationale for HM Treasury's conclusions, and the detail of proposed changes to the FReM. The ED does not recommend a transition to historic (deemed) cost model for non-investment assets. The proposals include:

- Introducing a new asset class, Assets held for their operational capacity, to replace the present categories of specialised assets and non-specialised assets.
- Maintaining the Existing Use Value (EUV) measurement basis.
- Maintaining the Depreciated Replacement Cost (DRC) of a Modern Equivalent Asset (MEA) measurement basis.
- Removing the requirement to consider alternative sites in determining the DRC measurement.
- Changing the measurement basis of Intangible Assets to be at historical (deemed) cost on transition and historic cost thereafter.

[Non-investment Asset Valuation - Exposure Draft 23 \(01\) - GOV.UK \(www.gov.uk\)](https://www.gov.uk/government/consultations/non-investment-asset-valuation-exposure-draft-23-01)

### **11. Office for Local Government (Oflog): consultation on draft Corporate Plan 2024 to 2027, February 2024**

Oflog consulted on its draft Corporate Plan 2024-2027. The consultation ran from 15 February 2024 to 14 March 2024. The Corporate Plan proposes how Oflog will deliver its strategic objectives set out in the remit letter from the Secretary of State for Levelling Up, Housing and Communities. Oflog will publish its final Corporate Plan later this year.

<https://www.gov.uk/government/consultations/office-for-local-government-oflog-consultation-on-draft-corporate-plan-2024-to-2027>

# National publications

## Other Publications continued

### 12. FRC report on the quality of major local audits, December 2023

The Financial Reporting Council (FRC) has published its report on the quality of major local audits which summarises the FRC's regulatory approach for financial years up to and including the year ended 31 March 2023 and sets out the findings from the 2022-23 inspections cycle.

There were six health and four local government audits selected for inspection in the 2022-23 cycle. The audits inspected had year-ends in March (or in one case May) 2021 (local government) and March 2022 (health). For local government audits, inspections were selected from those finished in the 2022 calendar year (regardless of the financial year the audit related to) due to the challenges brought on by the backlog.

Therefore, more audits were inspected from the health sector and as a result, the findings in the report are more indicative of audit quality in the health sector. All financial statement audits were assessed as good or limited improvements required. Areas requiring limited improvements included:

- Audit procedures regarding completeness and accuracy of expenditure.
- On the audit of one NHS Trust, the inspection concluded that audit procedures were not sufficiently tailored to address the impact of backlog maintenance.

In terms of value for money (VfM) inspections, six related to health and three local government bodies. This is less than the number of financial statement audits inspected because the auditor's work on VfM arrangements was not complete on one audit that was inspected. All VfM inspections were assessed as good or limited improvements required. Areas requiring limited improvements included:

- Risk assessment procedures not being performed in a timely manner.
- Not considering the arrangements in place at the body to manage, monitor and oversee its subsidiaries.
- The audit team not updating their initial risk assessment or reporting to consider how the body had achieved its outturn financial position.

[FRC publishes report on the quality of major local audits amid delays in local government](#)

# 03

Section 03:

**Mazars public sector insights**



## Mazars in numbers

Our specialist public and social sector team provides distinctive audit and advisory services across six sectors:

- Local government
- Central government
- Health (NHS)
- Education
- Social housing
- Charities

The team is one of the largest and most successful in the market, working with over 1000 public services clients nationally. We help these organisations to navigate their specific challenges and find better ways of working – whether it be through assurance, governance and risk, cyber security, sustainability, forensics, investigations, consulting or outsourcing.

# 108

Appointments to English Local Authorities

2023/24 PSAA Contract

# 8

Centres of excellence across England and Scotland

# 140+

Public Sector External Audit Specialists

# 12

Key Audit Partners

Public services is a key strategic market for Mazars and effective local audit is a fundamental part of the local accountability framework. We recognise the responsibilities and value we provide to our clients, local taxpayers and the general public.

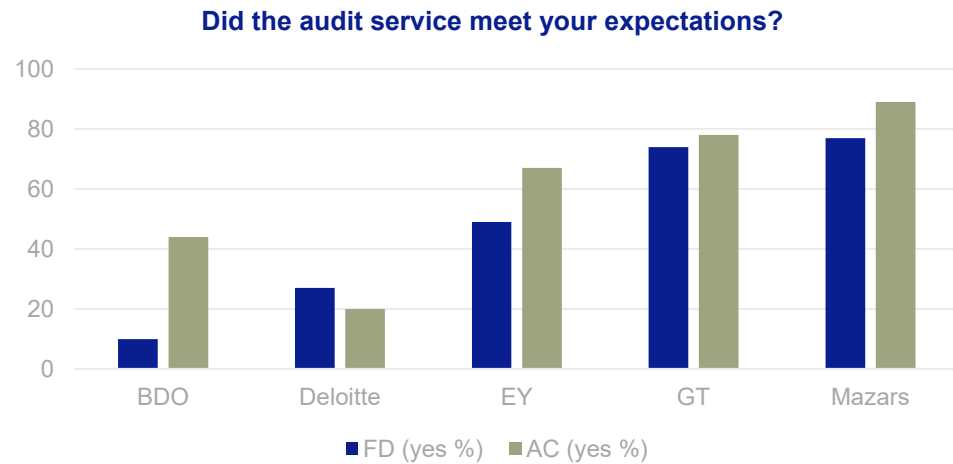
## PSAA quality of audit services feedback survey

In August 2023 Public Sector Auditor Appointments Ltd (PSAA) published its fourth annual report on feedback from Finance Directors and Audit Committee Chairs of local authorities on their satisfaction with the audit services provided by local auditors.

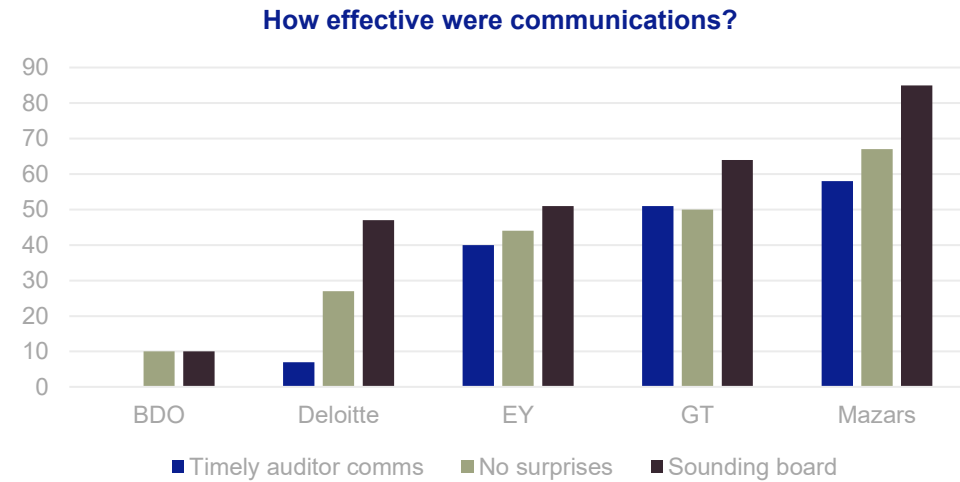
You can view the full PSAA report at [PSAA-Quality-of-Audit-Services-2021-22-feedback-survey.pdf](https://www.psaaltd.co.uk/psaa-quality-of-audit-services-2021-22-feedback-survey.pdf)

We include on the next slides 4 key focus areas from the report.

*Focus area 1 - To what extent did the audit service meet your expectations?*

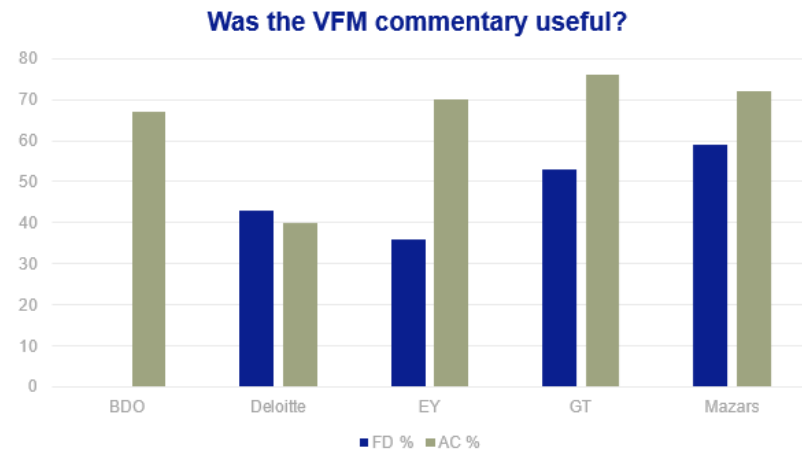


*Focus area 2 - To what extent did your auditor provide effective and timely communications? Were the communications timely, with no surprises and was the auditor approachable as a sounding board?*

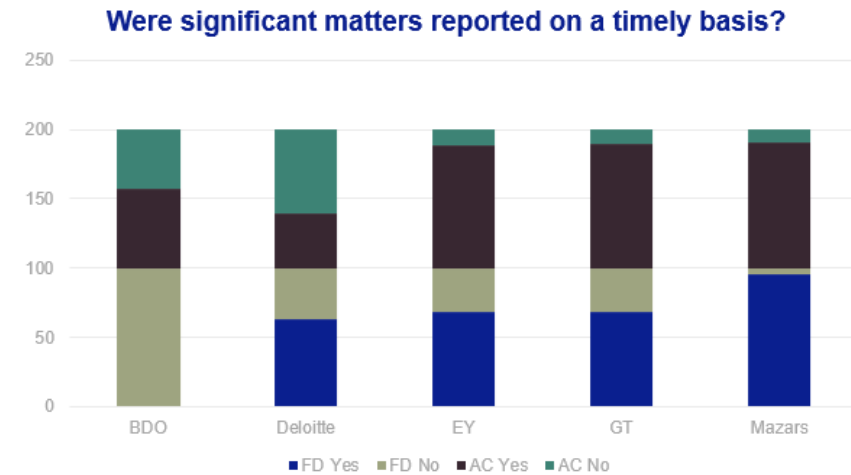


## PSAA quality of audit services feedback survey continued

Focus area 3 - How useful did you find the auditor's VFM Commentary (fairly and very useful responses)?



Focus area 4 – Where significant concerns and weaknesses were identified, were these reported on a timely basis – yes or no?





## Public Sector Insights

Click [here](https://www.mazars.co.uk/Home/Industries/Public-Social-Sector/Public-and-Social-Sector-insights) to find and subscribe to our public and social sector articles. Or copy and paste this link: <https://www.mazars.co.uk/Home/Industries/Public-Social-Sector/Public-and-Social-Sector-insights>



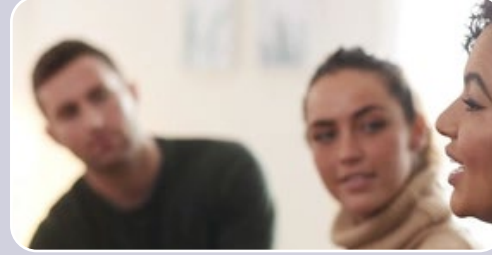
### Recruitment crisis in the public sector

Insights from over 170 individuals across the UK public and social sector highlighted that the UK is on the cusp of a recruitment and retention crisis. Amid ongoing social and economic instability, how can we improve efforts to support our public sector workforce and effectively attract new talent?



### Fiscal Pressure and inflation challenges

Over 300 individuals from across the UK public and social sector told us that the UK is at a critical juncture. Amid ongoing social and economic turmoil, decisive action is needed now to support those most in need.



### Supporting vulnerable communities

Against a backdrop of political uncertainty, unprecedented strike action and the prevailing cost of living crisis – itself a consequence of the conflict in Ukraine among other factors – many of the UK's most vulnerable communities are at risk of becoming more marginalised and face more hardship.



### A global public and social sector study (2023)

The public and social sector is in a time of transformation. Expectations of organisations in the sector are higher than ever while financial constraints and regulatory burdens are increasing.

To understand some of the challenges leaders in this sector face and the steps they are taking to tackle them, we surveyed more than 100 public sector executives in five countries.

# Contact

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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.

\*where permitted under applicable country laws.

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