



External Audit Progress Report  
Bury Metropolitan Borough Council

October 2026

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# 01

Backstop update

# Backstop update

## Background

A range of factors have led to delays in local authority financial reporting and audit over a number of years. Legislation passed by government in 2024, the Accounts and Audit (Amendment) Regulations 2024, addresses the backlog by introducing a series of 'backstop dates' by when local authorities must publish audited financial statements. Where external auditors were unable to complete their audit by the backstop date for a financial year, the auditor would issue a 'Disclaimer of Opinion' providing no assurance on the financial statements.

On 25<sup>th</sup> February 2026, we disclaimed our opinion on the Council's 2024/25 financial statements. This followed on from disclaimed opinions issued previously in respect of the Council's 2023/2024 accounts. We issued a disclaimer of opinion because there was not sufficient time to complete all required audit procedures in advance of the backstop date to enable us to form an opinion on the financial statements. As a result, we do not have assurance over all opening balances for the 2025/26 financial statements. This absence of assurance relating to previous years presents particular challenges in relation to reserve balances as these reflect transactions posted in earlier years, including transactions which maintain the split between usable and unusable reserves that is required to comply with the local authority financial reporting framework.

## Rebuilding assurance

'Rebuilding assurance' is the term used by the National Audit Office ('NAO') in guidance issued to auditors in the form of Local Audit Reset and Recovery Implementation Guidance (LARRIGs), and describes the process whereby auditors can, usually over more than one audit cycle, return to a position where an unmodified opinion on the financial statements can be issued. Our overall approach to re-building assurance has been developed in line with the LARRIGs and fully complies with the Code of Audit Practice and International Standards on Auditing (UK).

The nature and extent of procedures required to re-build assurance depends on the specific circumstances in place at each entity and the outcome of a detailed risk assessment process which considers factors at both the entity level and the financial statement level over the periods covered by our disclaimed opinions. Over the summer the Ministry of Housing, Communities and Local Government (MHCLG) requested audit firms to set out their initial risk assessment of each Council which has a disclaimed audit opinion, and the likelihood of being able to rebuild assurance before the conclusion of the 2027/28 audit. We assessed Bury Metropolitan Borough Council as not being able to support an ISA-compliant build back of assurance by the end of the build back period due to practical constraints. This was based on the following risk factors:

- Significant technical challenges including the level of asset valuations undertaken during the disclaimed period and the assurance required over reserve entries;
- Capacity of the Council and audit team to support the level of work required given the number of years and Council staff turnover within the disclaimed period. As part of the Council's ongoing transformation, it plans to implement a new financial system in the coming months which will require specific audit focus at the time of data transfer; and
- Significant weaknesses and statutory recommendations reported by external audit and limited assurance opinions from the Head of Audit and Risk Management within the disclaimed period.

# Audit progress

## Rebuilding assurance continued

The scope of this year's audit include audit procedures required to issue a disclaimed opinion for 2025/26 and does not include any planned procedures to rebuild assurance beyond our initial risk assessment procedures. Our current expectation, given the time required to carry out the risk assessment procedures and carry out the audit work to rebuild assurance, is the Council's audit opinion for 31 March 2026 will be a disclaimed opinion. This is because of the extent of work we expect to be required to rebuild assurance given the previous years of disclaimed opinions, and the significant weakness identified as part of our value for money work in 2024/25. The Council has taken positive steps in year to enable the rebuild work to be undertaken, including publishing its draft financial statements by the end of June deadline. We will continue to work with Management to develop our timetable and strategy for rebuilding assurance in line with guidance issued by the National Audit Office.

## Wider reporting responsibilities

The 2014 Act also gives rights to local electors and other parties, such as the right to ask questions of the auditor and the right to make an objection to an item of account.

We received correspondence from a local elector during the public inspection period raising a potential objection and asking questions of the audit team. We are currently assessing whether the correspondence meets the eligibility criteria for a valid objection to the accounts. The public inspection period ended on 26 August 2026.

## Value for Money arrangements

We had requested management to provide us with council's Value for money self assessment in August, this was received on 25 September 2026. We have commenced our work on the Council's value for money arrangements and will conclude that element of the work before the end of November 2026, when our Auditor's Annual Report is required to be issued. Our work will follow up on the identified significant weakness in respect of the Council's arrangements to prepare its financial statements. Section 2 of this report sets out our previously identified significant weaknesses in arrangements and the work we intend to carry out on these.

## Value for Money Arrangements

# Audit progress

## Value for money 2025/26 progress

The Code of Audit Practice and Auditor Guidance Note 03 issued by the NAO requires auditors to issue their Auditor’s Annual Report, which includes commentary on the Council’s Value for Money arrangements, by 30 November each year. As part of our audit work in previous years, we identified significant weaknesses in the Council’s arrangements. The table below sets out the significant weaknesses identified in earlier years, our previous recommendations and the work we intend to carry out as part of our 2025/26 audit. We will report the findings from this work in our 2025/26 Auditor’s Annual Report.

| Previously identified significant weakness in arrangements |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Recommendation for improvement                                                                                                                                                                                                                                        | Planned procedure                                                                                                                                                                                                                                 |
|------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1                                                          | <b>Ofsted Inspection: Children’s Services</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | We recommend the Council puts in place robust arrangements to ensure the actions identified in its improvement plan are being delivered on time and are having the required impact on the quality of service provided to, and the safety of, children in the Borough. | We will assess the steps taken by the Council to improve the quality of the Children’s Services. We will review the latest inspection reports from regulators and inquire with management regarding steps taken to implement the recommendations. |
|                                                            | <p>The council had its most recent Ofsted Full Children services inspection in June 2025. The overall outcome of the June-25 report was ‘Requires improvement to be good’ Ofsted acknowledges Services for children and families in Bury have improved since the last inspection in 2021, when the overall effectiveness was inadequate. Ofsted noted the leadership has strengthened and is now rated Good, reflecting improved strategic grip, a more stable workforce and a stronger quality assurance framework. However, the inspection also confirms that three of the four judgement areas—help and protection, children in care, and care leavers—continue to be rated “Requires Improvement to be Good”, showing that improvements are not yet consistent or embedded across frontline practice. Persistent weaknesses such as drift and delay in planning, ineffective escalation by IROs and conference chairs, inconsistent quality of direct work and life story work, and delays in meeting children’s emotional and mental health needs continue to undermine timely and effective outcomes for children. These issues are explicitly highlighted by Ofsted as ongoing areas requiring improvement.</p> |                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                   |
|                                                            | <p>Separately, and in May 2024 OFSTED published the results of an inspection of the Council’s SEND services. The inspection took place between 12 and 16 February 2024. The inspection outcome concluded “there are widespread and/or systemic failings leading to significant concerns about the experiences and outcomes of children and young people with special educational needs and/or disabilities (SEND), which the local area partnership must address urgently.</p> <p>The Council recognises that a failure to address the weaknesses identified in the Ofsted report could adversely impact upon the safety of children. In our view, this is indicative of a significant weakness in the Council’s arrangements in relation to governance and the improving economy, efficiency and effectiveness reporting criterion.</p>                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                   |

# Audit progress

## Value for money 2025/26 progress - Continued

| Previously identified significant weakness in arrangements                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Recommendation for improvement                                                                                                                                                                                                     | Planned procedure                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
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| <p><b>Weaknesses in Internal Control</b></p> <p>We reported several issues including the poor quality of the draft accounts submitted for audit and the significant difficulties encountered during the audit process because of problems with underlying records. The issues identified affected significant balances within the draft accounts published by the Council. The Statement of accounts of the council for 2024/25 were not published by the statutory deadline demonstrating ongoing strain reporting capability.</p> <p>Additionally, internal control weaknesses have been highlighted by the Internal Audit. Internal Audit's 2024/25 Annual Report issued a limited assurance opinion based on many Limited/Moderate opinions, a high volume of high-risk recommendations, and slow close out at follow up -particularly in core finance and IT/IG control areas. In our view, the totality of the issues identified indicates a significant weakness in relation to the governance reporting criteria.</p> <p>In our view, the totality of the issues identified indicate a significant weakness in relation to the governance reporting criteria.</p> | <p>With reference to the weaknesses in internal control identified, the Council should ensure it has arrangements in place for strengthening and maintaining the adequacy and effectiveness of the internal control framework.</p> | <p>Review the Council's arrangements to improve the quality of financial reporting, including evaluating progress against any action plans developed following the issues identified during the 2024/25 audit.</p> <p>Review reports presented to the Audit Committee, Corporate Leadership Team and Council relating to financial reporting, governance, internal control and the closure of accounts process.</p> <p>Consider the findings of Internal Audit, including the 2025/26 annual opinion, the number and severity of limited assurance reviews, the volume of high-risk recommendations, and management's progress in implementing agreed actions.</p> |

# Audit progress

## Value for money 2025/26 progress - Continued

| Previously identified significant weakness in arrangements                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Recommendation for improvement                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Planned procedure                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
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| <p><b>Financial Sustainability</b></p> <p>In 2022/23 we raised a significant weakness in relation to financial sustainability. The Council's budgets for the 2021/22 to 2023/24 and 2024/25 financial years all relied on significant use of reserves to get to a balance position. In 2022/23, 2023/24 and in 2024/25 the Council recorded a General Fund overspend requiring additional reserve draw and worsening the underlying resilience position. Further, on review of forecast outturn reported to Cabinet on 3 Dec we noted a continuing overspend in 25/26 and a budget proposals for 26/27 show a budget gap after use of reserves of £16m (before savings proposals of 8.4m)</p> <p>General Fund and earmarked reserves reduced by £28 m, from £99.6 (31 Mar 2024) to £71.57m (31 Mar 2025). The Council's own narrative acknowledges the Budget Stabilisation Reserve is now insufficient to support the forecast funding gap past 2026/27.</p> <p>In addition to the use of reserves to balance its general fund budget, the council has also accumulated a large deficit balance in relation to Dedicated Schools Grant, which stands at £19.04m as presented in the council's draft 2024/25 statements. Although the council entered into a Safety Valve agreement with the Department for Education in 2021, aimed to eradicate the DSG deficit by the end of the 2024-25. Council could not eradicate its deficit by the end of 2024/25 target, and an amendment has been made to the council's DSG Management Plan and agreed with the department which has a timeframe of the end of 2028/29. The financial projection for the year end position in 2025/26 is for a £2.5m overspend and a DSG deficit of £21.5m.</p> | <p>The Council should undertake a full review of how it delivers and funds its services, including developing and implementing sustainable financial plans to ensure services can be provided within available resources. Sufficient information should be provided to Members so they can understand the position of the council and actions.</p> <p>Any planned use of capital receipts flexibilities should be fully supported and in-line with the statutory guidance and in the timeframe allowed by the current direction.</p> | <p>Review the 2026/27 Budget and MTFS to assess whether the Council has a credible plan to achieve financial sustainability without significant reliance on reserves.</p> <p>Assess the level and projected use of reserves to determine whether reserves remain adequate and whether reliance on one-off funding solutions has reduced.</p> <p>Review 2025/26 budget monitoring and forecast outturn reports to assess whether the Council is controlling expenditure and delivering a balanced financial position.</p> <p>Evaluate progress against the DSG recovery plan and Safety Valve Agreement, including whether the DSG deficit is reducing in line with agreed targets.</p> |

# Audit progress

## Value for money 2025/26 progress - Continued

| Previously identified significant weakness in arrangements                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Recommendation for improvement                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Planned procedure                                                                                                                                            |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><b>Financial Sustainability - Continued</b></p> <p>In summer 2023 the Council declared itself to be in a state of financial distress and established a voluntary Finance Improvement panel to review its financial systems and pressures. Although progress has been made in understanding the sources of funding available to the council, including exploring the flexible use of capital receipts, the council still faces significant inflationary pressures as a result of having historically made the decision to outsource a large proportion of the delivery of its services. To date the Council has not fully explored income generation opportunities to support the financing and continued delivery of its services.</p> | <p>The Council should undertake a full review of how it delivers and funds its services, including developing and implementing sustainable financial plans to ensure services can be provided within available resources.</p> <p>Sufficient information should be provided to Members so they can understand the position of the council and actions.</p> <p>Any planned use of capital receipts flexibilities should be fully supported and in-line with the statutory guidance and in the timeframe allowed by the current direction.</p> | <p>Assess delivery of planned savings and transformation programmes, including whether savings are recurring, achievable and being delivered as planned.</p> |

# 02

National Publications

# National publications

|                                      | Publication/update                                                                    | Key points                                                                                                                                                                                                                                                             |
|--------------------------------------|---------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>National Audit Office ('NAO')</b> |                                                                                       |                                                                                                                                                                                                                                                                        |
| 1                                    | NAO insight: Financial management in government: monitoring and forecasting           | This guide is for senior finance leaders in government departments and other public bodies. It sets out insights and good practice on monitoring and forecasting for better financial management in government. <b>For information only.</b>                           |
| 2                                    | NAO insight: Government's approach to technology suppliers: addressing the challenges | This report examines government's overall approach to digital and technology suppliers. It sets out lessons for the centre of government and departments to learn from government's approach to digital procurement. <b>For information only.</b>                      |
| 3                                    | NAO insight: Financial management in government: allocating resources                 | This guide is for senior finance leaders in government departments and other public bodies. It sets out insights and good practice on how to allocate resources for better financial management in government. <b>For information only.</b>                            |
| 4                                    | NAO insight: Good practice guide for organisations using AI                           | This guide highlights key considerations for audit and risk assurance committees when overseeing the planning, deployment and scaling of artificial intelligence (AI) within public sector organisations. <b>For information only.</b>                                 |
| 5                                    | NAO report: Managing conflicts of interest: value for money                           | This report looks at the governance, systems and processes that public bodies have used to manage conflicts of interest. <b>For information only.</b>                                                                                                                  |
| <b>Other</b>                         |                                                                                       |                                                                                                                                                                                                                                                                        |
| 6                                    | Forvis Mazars - Annual Local Government Risk Report 2025/26                           | The report deep dives into the known and emerging risks for Local Authorities in 2025/26, as well as what they should include in their internal audit plans. <b>For information only.</b>                                                                              |
| 7                                    | Forvis Mazars – Public Sector in Focus Report                                         | This report outlines the top priorities and risks shaping the future of the sector. <b>For information only.</b>                                                                                                                                                       |
| 8                                    | Forvis Mazars – Mapping Public Sector Risk, Resilience and Readiness                  | This report draws on insights from 100+ public sector leaders to explore how organisations in the sector are responding to financial pressures, workforce challenges and digital transformation while building resilience for the future. <b>For information only.</b> |

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# National publications and technical updates

## NAO

### 1. NAO insight: Financial management in government: monitoring and forecasting

Good financial management is critical in the public sector. For public services to be efficient and productive, the effective management of public finances is essential. This guide outlines how finance leaders across government can monitor budgets and their performance and ensure forecasting is effective. It focuses on three principles:

- Promoting a culture of accountability – leadership emphasises the importance of budget holders being accountable for monitoring financial performance and ensuring forecasts are accurate and realistic;
- Developing the right skills and capabilities – finance professionals possess the skills and capabilities to monitor effectively and forecast with precision and leverage these to elevate the quality of the organisation's decision-making; and
- Making the best use of data and information – high-quality data and information is used to enable better monitoring and more accurate forecasting, helping decision-makers respond to events quickly and effectively.

Link: [Financial management in government: monitoring and forecasting](#)

### 2. NAO insight: Government's approach to technology suppliers: addressing the challenges

This report examines government's overall approach to digital and technology suppliers. It sets out lessons for the centre of government and departments to learn from government's approach to digital procurement. The NAO focus on major procurement of technology to support business change, including the digital transformation of government and planning for technology of the future. The report examines:

- The scale of the challenge of undertaking digital procurement in a way that supports the modernisation of the public sector to make it more efficient and effective, and government's response to that challenge;
- How the centre of government can adopt a more strategic approach to how it works with digital and technology suppliers; and
- How departments can better understand and manage the complexities of digital procurement, including making full use of their digital expertise.

Link: [Government's approach to technology suppliers: addressing the challenges](#)

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## National publications and technical updates

### NAO

#### **3. NAO insight: Financial management in government: allocating resources**

This guide outlines how finance leaders across government can allocate resources effectively when resources are scarce and trade-offs need to be made. It focuses on three principles:

- Using information intelligently – an organisation should use trusted and objective information intelligently, so it can allocate resources to support strategic objectives;
- Prioritising effectively – finance leaders should support decision makers to make difficult decisions and trade-offs to generate good value-for-money outcomes based on agreed priorities; and
- Building for the long term – decisions need to balance short-term pressures with long-term priorities and align with the strategic objectives of the organisation.

Link: [Financial management in government: allocating resources](#)

#### **4. NAO insight: Good practice guide for organisations using AI**

This guide highlights key considerations for audit and risk assurance committees when overseeing the planning, deployment and scaling of artificial intelligence (AI) within public sector organisations. It draws on NAO findings, the UK Government's AI Playbook, and lessons from digital transformation programmes across government.

This guidance includes:

- Where AI is used in government;
- Areas that organisations need to consider; and
- Areas of focus and suggested questions to ask.

Link: [NAO insight: Good practice guide for organisations using AI](#)

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## National publications and technical updates

### NAO

#### **5. NAO report: Managing conflicts of interest: value for money**

This report looks at the governance, systems and processes that public bodies have used to manage conflicts of interest. It aims to answer the following questions:

- Is central government guidance effective in supporting public bodies to manage conflicts of interest?
- Do public bodies have effective and proportionate governance, systems and controls over the management of conflicts of interest?
- Have public bodies done enough to set a culture where conflicts are managed properly?

Link: [Managing conflicts of interest: value for money](#)

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## National publications and technical updates

### Other

#### **6. Forvis Mazars - Annual Local Government Risk Report 2025/26**

The report deep dives into the known and emerging risks for Local Authorities in 2025/26, as well as what they should include in their internal audit plans.

Link: [Annual Local Government Risk Report for 2025/26](#)

#### **7. Forvis Mazars – Public Sector in Focus Report**

Forvis Mazars have issued a report for the public and social sector, Public sector in focus: Charting the road ahead. With over 390 responses from across the UK public and social sector, the study reveals the top priorities and risks shaping the future of the sector.

Link: [Public sector in focus: Charting the road ahead - Forvis Mazars - United Kingdom](#)

#### **8. Forvis Mazars – Mapping Public Sector Risk, Resilience and Readiness**

Based on insights from 100+ public sector leaders, this report explores how organisations in the sector are responding to financial pressures, workforce challenges and digital transformation while building resilience for the future.

Link: [Mapping Public Sector Risk, Resilience and Readiness](#)

# 04

## Section 4

### **FRC Audit Quality feedback**

# Audit quality

## FRC's Annual Review of Audit Quality 2026

The Financial Reporting Council's (FRC) [Annual Review of Audit Quality \(ARAQ\)](#) 2026 report was published on 22 July 2026, and summarises the findings from its 2025/26 inspection cycle across the 12 higher-impact firms assessed by the FRC. The review included inspections of a sample of Public Interest Entity (PIE) and other audits within the scope of the FRC, together with an assessment of broader audit quality measures, including the firms' systems of quality management (SoQM). Set out below is a summary of the FRC's findings in relation to Forvis Mazars LLP (the 'Firm') and our response to those findings.

### Audit quality inspections

We are encouraged by a second consecutive year of positive file inspection outcomes, with 70% of AQR-inspected audits assessed as good or requiring only limited improvements. As the FRC notes in the ARAQ 2026 report, changes in AQR results, on their own, are not necessarily indicative of an overall change in audit quality at the firm. Whilst the overall outcome is lower than the prior year, we are pleased that no audits were assessed as requiring significant improvements, and both the number and severity of findings reduced, with no themes identified.

We are pleased by the AQR outcomes achieved over the last two years. We also welcome the results of the QAD inspections, with 100% of audits assessed as either good or generally acceptable. Moreover, we are encouraged that 71% of the audits reviewed under our internal quality monitoring ("iQM") programme were assessed as good or limited improvements required.

*"The improvements in Forvis Mazars' FRC audit engagement inspection results over the last two years supports the impact of its remediating activities so far." FRC, ARAQ 2026*

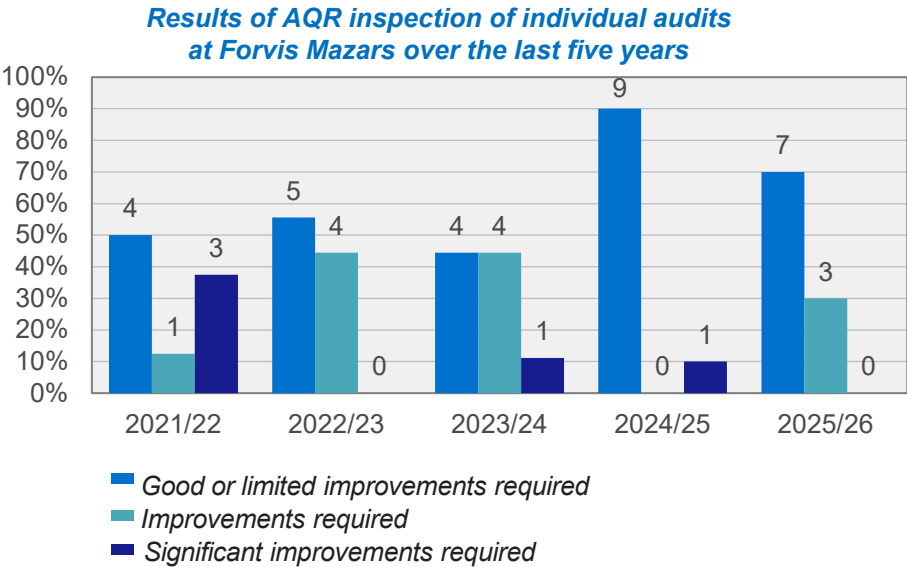
We value the FRC's observations, both in highlighting areas for improvement and in continuing to share examples of good practice. We are pleased that the FRC identified good practice across a number of inspected audits, including group oversight and long-term contracts. We continue to share these examples across our audit practice to promote consistency and support in sustaining audit quality. Together with the positive inspection outcomes, these findings provide evidence of sustained progress and reflect the impact of our continued focus and investment in audit quality.

### Key actions

We have implemented targeted actions to address the findings and underlying root causes, including sharing key insights, reinforcing audit quality expectations and associated behaviours, and enhancing guidance. We continue to invest in our people, equipping them with the tools, training and support needed to sustain and build on the progress achieved to date as we transition from a period of transformation to sustaining the consistent delivery of high-quality audits.

# Audit quality

## FRC’s Annual Review of Audit Quality 2026



*“The inspection results for Forvis Mazars also show a trend of improvement in audit quality over a five-year period. Whilst there has been a fall in the year-on-year inspection results year, we do not consider this to be indicative of an overall decline in audit quality.”*  
FRC, ARAQ 2026

### Our system of quality management

We welcome the FRC’s recognition of improvements to our SoQM processes, as well as identifying areas of good practice. We remain committed to further strengthening our SoQM and reinforcing clear, consistent messaging on audit quality. Whilst we have enhanced the design, implementation and evaluation of our SoQM, we recognise that further development is required, we will continue to address the FRC’s observations by strengthening our SoQM. The firm continues to identify and respond to emerging audit quality risks, and we continue to update our response to reflect themes informed by relevant regulatory expectations and insights.

### Our ongoing commitment to audit quality

We acknowledge the FRC’s recognition of our transition from a period of transformation to sustaining audit quality and the progress made in improving our SoQM. Audit quality remains a core strategic priority for the firm. Whilst an annual quality snapshot is important, our plans are iterative and longer term. We continue to strengthen a consistent, firm-wide culture of quality, and we remain purposely committed to delivering consistently high-quality audits.

# Contact

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Forvis Mazars LLP is the UK firm of Forvis Mazars Global, a leading global professional services network. Forvis Mazars LLP is a limited liability partnership registered in England and Wales with registered number OC308299 and with its registered office at 30 Old Bailey, London, EC4M 7AU. Registered to carry on audit work in the UK by the Institute of Chartered Accountants in England and Wales. Details about our audit registration can be viewed at [www.auditregister.org.uk](http://www.auditregister.org.uk) under reference number C001139861. VAT number: GB 839 8356 73

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