

Annual Governance and Accountability Return 2023/24 Form 3

To be completed by Local Councils, Internal Drainage Boards and other Smaller Authorities*:

- where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £6.5 million; or
- where the higher of gross income or gross expenditure was £25,000 or less but that:
 - are unable to certify themselves as exempt (fee payable); or
 - have requested a limited assurance review (fee payable)

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return 2023/24

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
 - The **Annual Internal Audit Report must** be completed by the authority's internal auditor.
 - **Sections 1 and 2 must** be completed and approved by the authority.
 - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published on the authority website/webpage **before 1 July 2024**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2024**. Reminder letters will incur a charge of £40 +VAT:
 - the Annual Governance and Accountability Return Sections 1 and 2, together with
 - a bank reconciliation as at 31 March 2024
 - an explanation of any significant year on year variances in the accounting statements
 - notification of the commencement date of the period for the exercise of public rights
 - Annual Internal Audit Report 2023/24

Unless requested, do not send any additional documents to your external auditor. Your external auditor will ask for any additional documents needed.

Once the external auditor has completed the limited assurance review and is able to give an opinion, the Annual Governance and Accountability **Section 1, Section 2 and Section 3 – External Auditor Report and Certificate** will be returned to the authority by email or post.

Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website/webpage:

Before 1 July 2024 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2023/24**, approved and signed, page 4
- **Section 2 - Accounting Statements 2023/24**, approved and signed, page 5

Not later than 30 September 2024 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 2 of AGAR** including any amendments as a result of the limited assurance review. It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

*for a complete list of bodies that may be smaller authorities refer to schedule 2 to the Local Audit and Accountability Act 2014.

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return (AGAR) 2023/24

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *Proper Practices* are found in the *Practitioners' Guide** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty) and is properly signed and dated. Any amendments must be approved by the authority and properly initialled.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2024.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references.
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- **You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chair, and provide relevant authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the bank reconciliation is incomplete or variances not **fully** explained then additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2023) equals the balance brought forward in the current year (Box 1 of 2024).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2024**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes been completed?		
	Has all additional information requested, including the dates set for the period for the exercise of public rights , been provided for the external auditor?		
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?		
Section 1	For any statement to which the response is 'no', has an explanation been published?		
Section 2	Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?		
	Has the authority's approval of the accounting statements been confirmed by the signature of the Chair of the approval meeting?		
	Has an explanation of significant variations been published where required?		
	Has the bank reconciliation as at 31 March 2024 been reconciled to Box 8?		
	Has an explanation of any difference between Box 7 and Box 8 been provided?		
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? NB: do not send trust accounting statements unless requested.		

**Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices*, can be downloaded from www.nalc.gov.uk or from www.ada.org.uk

Annual Internal Audit Report 2023/24

Rocester Parish Council

ENTER PUBLIC ADDRESS <https://rocesterparishcouncil.com> WEBSITE ADDRESS

During the financial year ended 31 March 2024, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2023/24 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.		✓	
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.		✓	
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.		✓	
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.		✓	
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.		✓	
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	NO PETTY CASH KEPT		✓
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.		✓	
I. Periodic bank account reconciliations were properly carried out during the year.		✓	
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.		✓	
K. If the authority certified itself as exempt from a limited assurance review in 2022/23, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2022/23 AGAR tick "not covered")			✓
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.		✓	
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2023-24 AGAR period, were public rights in relation to the 2022-23 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).		✓	
N. The authority has complied with the publication requirements for 2022/23 AGAR (see AGAR Page 1 Guidance Notes).		✓	
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
			✓

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

02/09/2024

10/09/2024

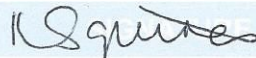
DD/MM/YYYY

Name of person who carried out the internal audit

Kim Squires

MEMBER OF INTERNAL AUDITOR

Signature of person who carried out the internal audit



SIGNATURE REQUIRED

Date

10/09/2024

*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

**Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

Section 1 – Annual Governance Statement 2023/24

We acknowledge as the members of:

ROCESTER PARISH COUNCIL

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2024, that:

	Agreed		Yes means that this authority:
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.		✓	prepared its accounting statements in accordance with the Accounts and Audit Regulations.
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.		✓	made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.		✓	has only done what it has the legal power to do and has complied with Proper Practices in doing so.
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.		✓	during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.		✓	considered and documented the financial and other risks it faces and dealt with them properly.
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.		✓	arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.
7. We took appropriate action on all matters raised in reports from internal and external audit.		✓	responded to matters brought to its attention by internal and external audit.
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.	✓		disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A
			has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.

***Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.**

This Annual Governance Statement was approved at a meeting of the authority on:

16/09/2024

and recorded as minute reference:

UNAUDITED AGAR 23/24

Signed by the Chair and Clerk of the meeting where approval was given:

Chair: SIGNATURE REQUIRED
G. A. Mellor

Clerk: SIGNATURE REQUIRED
[Signature]

ENTER YOUR BEST CONTACT EMAIL ADDRESS
 ROCESTERPC@GMAIL.COM

Section 2 – Accounting Statements 2023/24 for

ROCESTER PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2023 £	31 March 2024 £	
1. Balances brought forward	35374	35710	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	22836	24181	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	5959	19506	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	10432	11277	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	18027	29411	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	35710	38709	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	35710	38709	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	1652735	130397	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	0		The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

For Local Councils Only	Yes	No	N/A	
11a. Disclosure note re Trust funds (including charitable)				The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.
11b. Disclosure note re Trust funds (including charitable)				The figures in the accounting statements above exclude any Trust transactions.

I certify that for the year ended 31 March 2024 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval

NO SIGNATURE REQUIRED

Date

16/09/2024

I confirm that these Accounting Statements were approved by this authority on this date:

16/09/2024

as recorded in minute reference:

UNAUDITED AGAR 23/24

Signed by Chair of the meeting where the Accounting Statements were approved

G A Moller

Section 3 – External Auditor’s Report and Certificate 2023/24

In respect of

Rochester Parish Council

1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02 as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/> .

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2024; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor’s limited assurance opinion 2023/24

Except for the matters reported below on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

See separate report.

Other matters not affecting our opinion which we draw to the attention of the authority:

See separate report.

3 External auditor certificate 2023/24

We certify that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2024.

*We do not certify completion because:

Not applicable.

External Auditor Name

Forvis Mazars LLP, Newcastle upon Tyne, NE1 1DF

External Auditor Signature

Forvis Mazars LLP

Date

10 December 2024



Rocester Parish Council

External Auditor Continuation Report
2023/2024

forv/s
mazars

Introduction

This page is part of Section 3 – External Audit Report 2023/2024

The following matters have been raised to draw items to the attention of Rocester Parish Council. These matters came to the attention of Forvis Mazars LLP during the review of the Annual Governance and Accountability Report (AGAR) for the year ended 31 March 2024. This report must be presented alongside the AGAR to a full meeting of the smaller authority for review.

The review of the annual return may not disclose all shortcomings of the systems as some matters may not have come to the attention of the auditor. For this reason, the matters raised may not be the only ones that exist.

Except for the matters reported below on the basis of our review of the annual return, in our opinion the information in the annual return is in accordance with proper practices and no other matters have come to our attention giving cause for concern that relevant legislative and regulatory requirements have not been met.

The Council has valued fixed assets in 2023/24 and 2022/23 on different accounting basis. Fixed assets at Box 9 were included using insurance values in 2022/23 but the 2023/24 figure is stated on the basis of historic cost. In 2024/25 the Council should present fixed assets figures on a consistent basis to ensure that the Annual Governance and Accountability Return is prepared in accordance with proper practices.

Other matters not affecting our opinion which we draw to the attention of the smaller authority:

The Council has not approved and published the Annual Governance and Accountability Return and started the period of public rights in accordance with the timetable in the Accounts and Audit (England) Regulations 2015. The regulations require these processes to have been completed by the first working day of July. The Council acknowledged its non-compliance by answering no to assertion 1 of its Annual Governance Statement. For 2024/25 the Council needs to put arrangements in place to ensure that it can discharge its responsibilities in line with the statutory timetable.

In undertaking the review of the 2023/24 Annual Governance and Accountability Return it came to our attention that in 2024 the Council has not met the requirements of the 2015 Accounts and Audit Regulations to provide electors with a period of 30 working days, including the first 10 working days of July, to inspect the accounts. The Council should ensure that in 2025 they comply with the Regulations and respond no to the relevant assertion in its Annual Governance Statement as the assertion is retrospective and refers to compliance during the relevant financial year rather than in respect of it.

In undertaking the review of the 2023/24 Annual and Accountability Return (AGAR) it came to our attention that the Council had not met the requirements of the Accounts and Audit (England) Regulations 2015 in providing electors with a period of 30 working days to inspect the accounts. The Council correctly answered 'No' to the relevant assertion in the 2023/24 Annual Governance Statement and has complied with the regulations in 2024.

The internal auditor reported that the Council has not taken into account what monies are held, therefore when deducted from reserves the council has 'cover' for less than 5 months. This was evidenced by ticking objective D

'No' in the Internal Audit report. The Council correctly ticked assertion 1 as 'No' in the Annual Governance Statement. In future, the Council should ensure that budgets are monitored effectively throughout the financial year.

The internal auditor reported the Council had not carried out bank reconciliations throughout the first half of the financial year, as evidenced by ticking objective I 'No' in the Internal Audit report. The Council correctly ticked assertion 1 as 'No' in the Annual Governance Statement. In future, the Council should ensure that bank reconciliations are performed on a regular basis throughout the financial year.

The internal auditor reported monies were fully received but record keeping in the first part of the year was spasmodic, therefore ticked 'No' to objective E in the Internal Audit Report. The Council correctly ticked assertion 2 as 'No' in the Annual Governance Statement. The Council should ensure that VAT claims are submitted to HMRC on a timely basis during the financial year.

The Council did not publish the completion notice at the conclusion of the 2022/23 audit on a free to access website in accordance with the Accounts and Audit Regulations (2015). The Council correctly ticked assertion 3 of the Annual Governance Statement to acknowledge this. In 2024/25 the Council needs to put in place arrangements to ensure that it fully complies with the Accounts and Audit Regulations.

The Accounts and Audit Regulations require that the Authority retains copies of the Annual Governance and Accountability Return readily accessible for 5 years (Paragraph 13.2). This requirement has not been met; however, the Council answered "No" to Assertions 3 and 4 in Section 1 regarding compliance with laws and regulations in general and specifically observing the elector's rights contained in the Accounts and Audit Regulations. In 2024/25 the Council needs to put in place arrangements to ensure that it fully complies with the Accounts and Audit Regulations.

As part of our review, we requested evidence that all councillors had received training on the Councils Code of Conduct. While the Council were able to evidence this for some councillors, the Council could not provide evidence that all Councillors had received their training during the year. The Council have correctly ticked assertion 3 of the Annual Governance Statement to reflect this. In future, the Council should ensure the training is provided as required and records are maintained to evidence the attendance of the councillors.

The internal auditor reported the Council had not reviewed its risk register and risk assessment procedures during the year, as evidenced by ticking objective C as 'No' in the Internal Audit report. The Council correctly ticked assertion 5 as 'No' in the Annual Governance Statement. In future, the Council should ensure that budgets are monitored effectively throughout the financial year.

The internal auditor reported the Council had not provided supporting records such as invoices for review by the internal auditor. This is evidenced by the internal auditor ticking objectives A and J as 'No' in the Internal Audit report. The Council correctly ticked assertion 6 as 'No' in the Annual Governance Statement. In future, the Council should ensure that budgets are monitored effectively throughout the financial year.

In undertaking the review of the 2023/24 Annual Return it came to our attention that Council has not documented in meeting minutes consideration of the external auditor report from the prior year. The Council has correctly answered 'No' to assertion 7 in the 2023/24 Annual Governance Statement. In future, the Council should ensure that appropriate action in response to audit recommendations is taken within a reasonable time.

In undertaking the review of the 2023/24 Annual Return it came to our attention that Council has not documented an action plan to address issues raised by the internal auditor report from the prior year. The Council has correctly answered 'No' to assertion 7 in the 2023/24 Annual Governance Statement. In future, the Council should ensure that appropriate action in response to audit recommendations is taken within a reasonable time.

In undertaking the review of the 2023/24 Annual Return it came to our attention that Council has not fully implemented recommendations made in 2022/23 internal and / or external audit reports. The Council has correctly answered 'No' to assertion 7 in the 2023/24 Annual Governance Statement. In future, the Council should ensure that appropriate action in response to audit recommendations is taken within a reasonable time.

No other matters came to our attention.

For and on behalf of Forvis Mazars LLP

Date: 10 December 2024

Contacts

Gavin Barker

Engagement Lead, Forvis Mazars

local.councils@mazars.co.uk

James Collins

Director, Forvis Mazars

local.councils@mazars.co.uk

Thomas Backhouse

Manager, Forvis Mazars

local.councils@mazars.co.uk

Naser Alkobir

Manager, Forvis Mazars

local.councils@mazars.co.uk

Limited Assurance Support Team

Judith Hunter

Elaine Nicholson

Karen Hampshire

Robert Wylie

local.councils@mazars.co.uk

Tel: +44 (0) 191 383 6348

Forvis Mazars is the brand name for the Forvis Mazars Global network (Forvis Mazars Global Limited) and its two independent members: Forvis Mazars, LLP in the United States and Forvis Mazars Group SC, an internationally integrated partnership operating in over 100 countries and territories. Forvis Mazars Global Limited is a UK private company limited by guarantee and does not provide any services to clients. Forvis Mazars LLP is the UK firm of Forvis Mazars Global.

Visit forvismazars.com/global to learn more about the global network.