

Annual Audit Letter

NHS Northumberland Clinical Commissioning
Group

Year ending 31 March 2018



Northumberland
Clinical Commissioning Group





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Reports and letters prepared by the auditor and addressed to NHS Northumberland CCG are prepared for the sole use of NHS Northumberland CCG and we take no responsibility to any member or officer in their individual capacity or to any third party

1. EXECUTIVE SUMMARY

Purpose of the Annual Audit Letter

Our Annual Audit Letter summarises the work we have undertaken as the auditor for NHS Northumberland CCG (the CCG) for the year ended 31 March 2018. Although this letter is addressed to the CCG, it is designed to be read by a wider audience including members of the public and other external stakeholders.

Our responsibilities are defined by the Local Audit and Accountability Act 2014 (the 2014 Act) and the Code of Audit Practice issued by the National Audit Office (the NAO). The detailed sections of this letter provide details on those responsibilities, the work we have done to discharge them, and the key findings arising from our work. These are summarised below.

Area of responsibility	Summary
Audit of the financial statements	<p>Our auditor's report issued on 25 May 2018 included our opinion that:</p> <ul style="list-style-type: none">• the financial statements gave a true and fair view of the CCG's financial position as at 31 March 2018 and of its financial performance for the year then ended; and• a modified regularity opinion was appropriate due to the CCG's failure to meet section 223H (1) of the NHS Act 2006 (as amended) which states that CCGs have a statutory duty to ensure expenditure in a financial year does not exceed income.• Except for the incurrence of expenditure in excess of the specified targets, in our opinion, in all material respects the expenditure and income recognised in the financial statements has been applied to the purposes intended by Parliament. As the CCG was reporting a deficit and thereby breaching a statutory duty, we issued a report to the Secretary of State for Health under Section 30 of the Local Audit and Accountability Act 2014 on 18 December 2017.
Value for Money conclusion	<p>Our auditor's report stated that we had matters to report in respect of the CCG's arrangements to secure economy, efficiency and effectiveness in its use of resources.</p>
Reporting to the group auditor	<p>In line with group audit instructions issued by the NAO, on 25 May 2018 we reported that the CCG's were consistent with the audited financial statements.</p>
Statutory reporting	<p>Our auditor's report confirmed that we did not use our powers under s24 of the 2014 Act to issue a report in the public interest or to make written recommendations to the CCG.</p>

2. AUDIT OF THE FINANCIAL STATEMENTS

Opinion on the financial statements	Unqualified
Opinion on regularity	Qualified

The scope of our audit and the results of our work

The purpose of our audit is to provide reasonable assurance to users that the financial statements are free from material error. We do this by expressing an opinion on whether the statements are prepared, in all material respects, in line with the financial reporting framework applicable to the CCG and whether they give a true and fair view of the CCG's financial position as at 31 March 2018 and of its financial performance for the year then ended.

Our audit was conducted in accordance with the requirements of the Code of Audit Practice issued by the NAO, and International Standards on Auditing (ISAs). These require us to consider whether:

- the accounting policies are appropriate to the CCG's circumstances and have been consistently applied and adequately disclosed;
- significant accounting estimates made by management in the preparation of the financial statements are reasonable; and
- the overall presentation of the financial statements provides a true and fair view.

The Code of Audit Practice also requires us to form and express an opinion on whether the CCG's expenditure has been, in all material respects, applied for the purposes intended by Parliament (our regularity opinion).

Our approach to materiality

We apply the concept of materiality when planning and performing our audit, and when evaluating the effect of misstatements identified as part of our work. We consider the concept of materiality at numerous stages throughout the audit process, in particular when determining the nature, timing and extent of our audit procedures, and when evaluating the effect of uncorrected misstatements. An item is considered material if its misstatement or omission could reasonably be expected to influence the economic decisions of users of the financial statements.

Judgements about materiality are made in the light of surrounding circumstances and are affected by both qualitative and quantitative factors. As a result we have set materiality for the financial statements as a whole (financial statement materiality) and a lower level of materiality for specific items of account (specific materiality) due to the nature of these items or because they attract public interest. We also set a threshold for reporting identified misstatements to the Audit Committee. We call this our trivial threshold.

The table below provides details of the materiality levels applied in the audit of the financial statements for the year ended 31 March 2018:

Financial statement materiality	Our financial statement materiality is based on 1.0% of gross operating expenditure	£5.362 million
Trivial threshold	Our trivial threshold is based on 3% of financial statement materiality.	£161,000
Specific materiality	We have applied a lower level of materiality to the following areas of the accounts: <ul style="list-style-type: none"> • related party transactions; and • senior officers' remuneration. 	25% of value disclosed £5k banding

2. AUDIT OF THE FINANCIAL STATEMENTS

Our response to significant risks

As part of our continuous planning procedures we considered whether there were risks of material misstatement in the CCG's financial statements that required special audit consideration. We reported significant risks identified at the planning stage to the Audit Committee within our Audit Strategy Memorandum and provided details of how we responded to those risks in our Audit Completion Report. The table below outlines the identified significant risks, the work we carried out on those risks and our conclusions.

Identified significant risk	Our response	Our findings and conclusions
<p>Management override of controls In all entities, management at various levels within an organisation are in a unique position to perpetrate fraud because of their ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively. Due to the unpredictable way in which such override could occur, we consider there to be a risk of material misstatement due to fraud and thus a significant risk on all audits</p>	<p>We addressed this risk through performing audit work over:</p> <ul style="list-style-type: none"> • reviewing the key areas within the financial statements where management used judgement and estimation techniques and considering whether there was evidence of unfair bias; • examining any accounting policies that varied from the Government Accounting Manual; • testing the appropriateness of journal entries recorded in the general ledger and other adjustments made in preparing the financial statements; and • undertaking cut-off testing around the year-end on receipts and payments. 	<p>Our work provided us with the assurance we sought and did not highlight any material issues to bring to the CCG's attention. We did, however, highlight one low priority internal control recommendation in relation to journals.</p>
<p>Expenditure recognition There is a risk of fraud in financial reporting relating to expenditure recognition due to the potential to Inappropriately record expenditure in the wrong period. This is not to imply we suspect actual fraud, but that we approach our audit maintaining due professional scepticism.</p>	<p>We addressed this risk through performing audit work over:</p> <ul style="list-style-type: none"> • undertaking cut-off testing around the year-end on payments; • sample testing expenditure transactions throughout the year; • sample testing material year-end payables and provisions; and • reviewing inter-NHS reconciliations and data matches provided by the Department of Health. <p>This work also informed our conclusion on the regularity element of the audit opinion.</p>	<p>Our work provided us with the assurance we sought and did not highlight any material issues to bring to the CCG's attention</p>

2. AUDIT OF THE FINANCIAL STATEMENTS

Identified risk	Our response	Our findings and conclusions
<p>Enhanced risk and area of key management judgement: prescribing accrual</p> <p>The CCG's accounts contain estimates. A material estimate is in respect of prescribing expenditure, which is based on NHS Business Services Authority (BSA) profiling and two months in arrears. We consider this area of key management judgement to be an enhanced risk.</p>	<p>We addressed this risk by:</p> <ul style="list-style-type: none"> • testing the prescribing accrual included in the accounts, including comparing the reasonableness of the estimate to the outturn for the prior year; • reviewing the basis upon which the estimate had been made; • agreement to the BSA year-end notification; and • reviewing and considering the assurance we received from BSA (Type II service auditor report). 	<p>Our work provided us with the assurance we sought and did not highlight any material issues to bring to the CCG's attention</p>



2. AUDIT OF THE FINANCIAL STATEMENTS

Internal control recommendations

As part of our audit we considered the internal controls in place that are relevant to the preparation of the financial statements. We did this to design audit procedures that allow us to express our opinion on the financial statements, but this did not extend to us expressing an opinion on the effectiveness of internal controls.

We did not identify any significant deficiencies in internal control and one, low priority recommendation in relation to journals, as set out below.

Description of deficiency	Testing of journals identified eight journals which had been prepared and authorised by the same officers within NHS Shared Business Services (SBS) on behalf of the CCG. Two were payroll journals for £218k and £213k; the remaining six were of a clearly trivial value.
Potential effects	Journal controls are key controls for the prevention of misstatement due to fraud or error. The lack of segregation of duties could result in fraud or error.
Recommendation	The CCG should escalate this control failure to SBS to ensure that journals are not prepared and authorised by the same officer.
Management response	SBS have controls in place to separate preparer and authoriser for standard journals. This issue has again been escalated to SBS who have extended the controls in place for all journal. Additional checks have been implemented in NECS to check this on a monthly basis in 2018/19.

3. VALUE FOR MONEY CONCLUSION

Value for Money conclusion

Adverse

Our approach to Value for Money

We are required to consider whether the CCG has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources. The NAO issues guidance to auditors that underpins the work we are required to carry out in order to form our conclusion, and sets out the criterion and sub-criteria that we are required to consider. We are only required to report if we conclude that the CCG has not made proper arrangements..

The overall criterion is that, 'in all significant respects, the CCG had proper arrangements to ensure it took properly informed decisions and deployed resources to achieve planned and sustainable outcomes for taxpayers and local people.' To assist auditors in reaching a conclusion on this overall criterion, the following sub-criteria are set out by the NAO:

- Informed decision making.
- Sustainable resource deployment.
- Working with partners and other third parties.

Our auditor's report, issued to the CCG on 25 May 2018, confirmed that we had matters to report in respect of the CCG's arrangements to secure economy, efficiency and effectiveness in its use of resources.

Sub-criteria	Commentary	Matters to report
Informed decision making	<p>The CCG's Joint Locality Executive Board (JLEB) and the Governing Body continue to receive regular performance update reports, summarising CCG performance against key indicators for consideration and comment. These report identify reasons for areas of underperformance along with required actions.</p> <p>The Governing Body maintains a good understanding of the challenges facing the CCG and the wider health economy.</p> <p>JLEB and the Governing Body receive and scrutinise regular performance update reports. These summarise performance against key constitutional indicators and outline reasons for areas of underperformance and required actions.</p> <p>The CCG produce regular risk management reports, including an updated Risk Management Policy, which are presented to the Audit Committee for scrutiny before being reported to JLEB and the Governing Body.</p> <p>The CCG has a comprehensive internal audit plan in place, linked to the CCG's strategic objectives along with an analysis of the principal risks to achieving those objectives.</p> <p>Based upon attendance at the Audit Committee, there is robust scrutiny of relevant reports and good practice is adopted where appropriate e.g. regular CFO updates, review of accounting policies ahead of producing the statutory accounts etc.</p> <p>An up to date Constitution is in place and is available on the CCG's website, along with relevant information governance strategies.</p>	No

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3. VALUE FOR MONEY CONCLUSION

Sub-criteria	Commentary	Matters to report
Informed decision making	<p>January 2018's Performance report (presented to JLEB in March 2018) identified that of the seven overall 2017/18 CCG and provider key performance indicators, four remained as 'green', with two 'amber' and one 'red'.</p> <p>The CCG has been an been reporting in year deficit of £20.265 million for much of the 2017/18 financial year however due to year end nationally mandated adjustments (which were the system risk reserve £2.289 million and Category M drugs benefit £0.619 million), the final reported in year deficit was £17.346 million. Together with the audited 2016/17 deficit of £40.450 million, gives the CCG a cumulative deficit of £57.807 million</p> <p>NHSE issued Directions to the CCG in August 2016, to ensure that the serious governance, leadership and financial weaknesses identified at the CCG were effectively addressed.</p> <p>In addition, due to the reported financial deficit position at the end of 2016/17 the CCG was also placed under 'Special Measures' on 17 July 2017. This resulted in the delivery of a substantial managerial support package from NHS England and also a detailed level of financial scrutiny.</p>	No

3. VALUE FOR MONEY CONCLUSION

Sub-criteria	Commentary	Matters to report
Sustainable resource deployment	<p>The CCG reported an in year deficit of £20.265 million for much of the 2017/18 financial year. However, due to year end nationally mandated adjustments (which were the system risk reserve £2,289k and Category M drugs benefit £619k), the final reported deficit was £17.346 million. Together with the audited 2016/17 deficit of £40.450 million the CCG’s cumulative deficit was £57.807 million</p> <p>In our Audit Strategy Memorandum we identified a significant risk in relation to the CCG failing to achieve the level of QIPP required in this and future years.</p> <p>In order to assess the robustness of the QIPP plans, we identified that we would complete sample testing of the achievement of the CCG’s 2017/18 QIPP. We also undertook testing in relation to the CCG’s arrangements for achieving the 2018/19 QIPP plan requirement along with a high level review of the 2019/20 QIPP target.</p> <p>Achievement of 2017/18 QIPP programme</p> <p>The CCG’s 2017/18 QIPP target was £17.4 million. This target was made up of several individual projects, each with a savings target.</p> <p>Based on the Month 12 QIPP tracker, the CCG delivered £15.8 million of the revised QIPP representing over 90% achievement of targeted savings opportunities, with slippage being offset by other mitigations together with favourable performance across the CCG’s commissioning and running costs budgets.</p> <p>Arrangements for achievement of 2018/19 QIPP programme</p> <p>Included in the CCG’s 2018/19 budget is a challenging QIPP target of £18.523 million. Officers have carried out detailed work in this area and have identified savings plans for a number of individual projects to achieve this target. However, work is continuing in this area.</p> <p>The CCG will continue with formal arrangements in place for the production and monitoring of QIPP schemes through the implementation of the Plan on a Page (PoaP). As in previous years, the monthly QIPP tracker will allow project managers to be aware of financial achievements/issues as the year progresses.</p> <p>Review of 2019/20 QIPP target</p> <p>The CCG’s medium term financial planning has identified a QIPP £8.805 million. Work is ongoing to identify schemes to deliver this saving.</p>	Yes



3. VALUE FOR MONEY CONCLUSION

Sub-criteria	Commentary	Matters to report
Sustainable resource deployment	<p>NHSE measured the CCG against the assurance components in the 2015/16 CCG Assurance Framework, and gave a headline rating of inadequate. This assessment was confirmed by NHSE in their CCG Annual Assessment 2016/17 which was published on 19 July 2017.</p> <p>For CCGs that are assessed as inadequate, NHS England apply its legal powers of direction to ensure these CCGs take action to support an improving position. The directions focus on four key areas:</p> <ul style="list-style-type: none"> • developing an improvement plan to include recommendations from the review; • developing and implementing a credible financial recovery plan; • ensuring that the CCG has a fully established and appropriately resourced programme management office to ensure appropriate financial management capacity and the ability to deliver the requirements of the directions; and • notifying NHS England of any need to make executive appointments, or to the next tier of management changes. <p>These Directions came into force on 1 September 2016 and will remain in place until they are varied or revoked by NHS England.</p> <p>In addition to the above, due to the reported financial deficit position at the end of 2016/17 the CCG was placed under 'Special Measures' on 17 July 2017 which resulted in the delivery of a substantial managerial support package from NHS England and detailed scrutiny.</p> <p>The CCG has not yet succeeded in addressing the underlying deficit in its budget and is forecasting a further deficit of £8 million for 2018/19, however, under the new Commissioner Sustainability Fund this will be funded if the CCG meet their control total.</p>	Yes

3. VALUE FOR MONEY CONCLUSION

Sub-criteria	Commentary	Matters to report
Working with partners and other third parties	<p>As part of the 2017/18 internal audit plan, AuditOne carried out a review of the CCG’s Contract Monitoring arrangements and also a review of their arrangements for delivering Outsourced Services. Both of these reviews were given ‘Substantial Assurance’. They also awarded ‘Substantial Assurance’ for the CCGs quality in commissioning services.</p> <p>Creating joined up pathways within and across organisations to deliver seamless care has been identified as a strategic objective at the CCG.</p> <p>A number of policy documents and frameworks are in place, including a Policy and Framework for Partnership Governance and available on their website</p> <p>As part of the ongoing development of the Sustainability and Transformation Plan (STP) the CCG is working closely with key partners in the North East on shared plans to transform health and care in the communities they serve. NHSE assessed the Northumberland, Tyne and Wear STP as Category 2 ‘advanced’ in 2017.</p> <p>As outlined in the CCG’s annual report, discussions are on-going about the possibility of an even larger STP footprint that crosses existing boundaries in the North East and Cumbria. We understand that should these discussions reach a successful conclusion and with the appropriate approval from the relevant national bodies, the current STPs in Cumbria and the North East will become integrated care systems (ICSs), in which NHS providers and commissioners choose to take on collective responsibility for resources and population health, often in partnership with local authorities.</p>	No



3. VALUE FOR MONEY CONCLUSION

Significant Value for Money risks

The NAO's guidance requires us to carry out work to identify whether or not a risk to the Value for Money conclusion exists. Risk, in the context of our Value for Money work, is the risk that we come to an incorrect conclusion rather than the risk of the arrangements in place at the CCG being inadequate. In our Audit Strategy Memorandum, we reported that we had identified one significant Value for Money risk. The work we carried out in relation to significant risks is outlined below.

Risk	Work undertaken	Conclusion
<p>Failing to achieve the statutory financial performance target that expenditure is not to exceed income</p> <p>Clinical commissioning groups have a number of financial duties under the NHS Act 2006 (as amended). In particular, section 223H (1) states that CCGs have a statutory duty to ensure expenditure in a financial year does not exceed income.</p> <p>In regular reports to the Governing Body, the CCG has identified that it faces financial pressures in several areas.</p> <p>The CCG is projecting an in year deficit of £20.265 million as at the end of November 2017 (Month 8) which, if achieved, will result in a cumulative deficit of £60.726 million at the end of 2017/18. However this is reliant on the CCG achieving challenging QIPP savings of £17.4 million or making other compensating savings elsewhere within their annual budget.</p> <p>As the CCG is reporting a deficit and thereby breaching a statutory duty, we issued a report to the Secretary of State for Health under Section 30 of the Local Audit and Accountability Act 2014 on 18 December 2017.</p>	<p>We will address this risk by monitoring the progress the CCG makes in delivering its Financial Recovery Plan (FRP) as the financial year progresses.</p> <p>One of the main challenges in relation to the Financial Recovery Plan is the achievement of Quality, Innovation, Productivity and Prevention (QIPP). In order to assess the robustness of QIPP plans, we will carry out detailed testing on the achievement of the CCG's QIPP plans for 2017/18.</p> <p>In addition we will also test the CCG's arrangements for the 2018/19 QIPP plan along with a high level review of the 2019/20 QIPP target.</p>	<p>The CCG delivered £15.8 million of its revised £17.4 million QIPP target representing over 90% achievement. Nevertheless, it reported an in-year deficit of £17.346 million and a cumulative deficit of £57.807 million at 31 March 2018. This position justifies the report we issued to the Secretary of State for Health under Section 30 of the Local Audit and Accountability Act 2014 issued on 18 December 2017.</p> <p>Our work above summarises our assessment of the CCG's financial performance arrangements and our overall assessment.</p> <p>Our overall conclusion is therefore that an adverse opinion on the CCG's VFM arrangements is appropriate.</p>

4. OTHER REPORTING RESPONSIBILITIES

Exercise of statutory reporting powers	Matters to report
Governance Statement	No matters to report
Consistency of consolidation data with the audited financial statements	Consistent
Other information published alongside the audited financial statements	Consistent

The NAO's Code of Audit Practice and the 2014 Act place wider reporting responsibilities on us, as the CCG's external auditor. We set out below, the context of these reporting responsibilities and our findings for each.

Matters which we report by exception

The 2014 Act provides us with specific powers where matters come to our attention that, in our judgement, require reporting action to be taken. We have the power to:

- Issue a report in the public interest.
- Make a referral to the Secretary of State where we believe that a decision has led to, or would lead to, unlawful expenditure, or an action has been, or would be unlawful and likely to cause a loss or deficiency.
- Make written recommendations to the CCG which must be responded to publically.

We have a duty under the Local Audit and Accountability Act 2014 to refer the matter to the Secretary of State if we have a reason to believe that the CCG, or an officer of the CCG, is about to make, or has made, a decision involving unlawful expenditure, or is about to take, or has taken, unlawful action likely to cause a loss or deficiency.

On 18 December 2017, we issued a report to the Secretary of State for Health under section 30(a) of the Local Audit and Accountability Act 2014, for the breach of financial duties under:

- section 223H(1) of the NHS Act 2006 (as amended) to ensure expenditure did not exceed income in 2017/18; and
- section 223I(3) of the NHS Act 2006 (as amended) to ensure revenue resource use does not exceed the amount specified in the Direction.

We are also required to report if, in our opinion, the governance statement does not comply with the guidance issued by the NHSE or is inconsistent with our knowledge and understanding of the CCG. We did not identify any matters to report in this regard.

Reporting to the NAO in respect of consolidation data

The NAO, as group auditor, requires us to report to them whether consolidation data that the CCG has submitted is consistent with the audited financial statements. We concluded and reported that the consolidation data was consistent with the audited financial statements.

Other information published alongside the financial statements

The Code of Audit Practice requires us to consider whether information published alongside the financial statements is consistent with those statements and our knowledge and understanding of the CCG. In our opinion, the information in the Annual Report was consistent with the audited financial statements.

5. OUR FEES

Fees for work as the CCG's auditor

We reported our proposed fees for the delivery of our work in the Audit Strategy Memorandum, presented to audit committee in January 2018.

Having completed our work for the 2017/18 financial year, we can confirm that our final fees are as follows:

Area of work	2017/18 proposed fee	2017/18 final fee
Delivery of audit work under the NAO Code of Audit Practice	£43,900	£43,900

Fees for other work

We confirm that we have not undertaken any non-audit services for the CCG in the year.

6. FORWARD LOOK

Financial outlook

The CCG's 2017/18 deficit of £17.346 million resulted in an cumulative deficit of £57.807 million at 31 March 2018.

The CCG's draft financial recovery plan identifies a further in-year deficit in year 2018/19 of £8.0 million, however this assumes that the CCG can achieve a challenging in year QIPP savings of £18.523 million. Under the new Commissioner Sustainability Fund (CSF) the 2018/19 deficit of £8.0 million, will be funded if the CCG meet their control total. The award of CFS funding would return the CCG to an in-year breakeven in 2018/19.

As part of their medium term financial planning, the CCG identified a 2019/20 QIPP requirement of £8.805 million. Some of the required savings will be achieved as a result of ongoing QIPP schemes however the CCG are continuing to carry out work on other QIPP schemes in order to achieve the overall target.

Current plans identify that the CCG is expected to deliver in-year breakeven, without CSF, in 2019/20 and onwards however the term of the repayment of the cumulative debt is still subject to NHSE agreement and approval.

Operational challenges

In addition to financial challenges, the CCG and its partners face several operational challenges including:

- the Accident and Emergency (A&E) 4 hour standard, where the CCG did not achieve the target of 95% of patients attending A&E are admitted or discharged within four hours; and
- improving ambulance response times in order to achieve NHS constitutional standards. Ambulance response times have been identified as an ongoing issue with concerns associated with handover delays seen as a major contribution to the underperformance particularly since the opening of the new Northumberland Specialist Emergency Care Hospital in Cramlington.

The CCG recognises the need to work collaboratively with its partners to deliver plans developed to address these issues.

Legislative / environmental changes

The North East and North Cumbria are working towards the development of an Integrated Care System (ICS) with several local Integrated Care Partnerships (ICPs) to succeed the existing STP approach. The Five Year Forward View brings this together agreement in an overall vision for the NHS, highlighting the challenges and where the CCG need to be in 2020/21.

The challenges and risks associated with these changes reinforce the need for the implementation of robust governance arrangements at both an ICS and ICP level.

How we will work with the CCG

We are grateful to the CCG, its Members, officers and NECS colleagues for the cooperation and open dialogue during the year. We look forward to continuing to work closely with the CCG in delivering our Code of Audit Practice responsibilities in future years.

We are committed to supporting the CCG as its external auditor. We will meet with the CCG and NECS staff to identify any learning from the 2017/18 audit and will continue to share our insights from across the NHS and relevant knowledge from the wider public and private sector.

Our added value offer

In the coming year we will continue to support the CCG by:

- continued liaison with AuditOne (the CCG's Internal Auditors) to minimise duplication of work;
- attending Audit and Risk Committee meetings, presenting Progress Reports that include updates on regional and national developments; and
- hosting events for staff, such as our CCG Accounts Workshop.

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