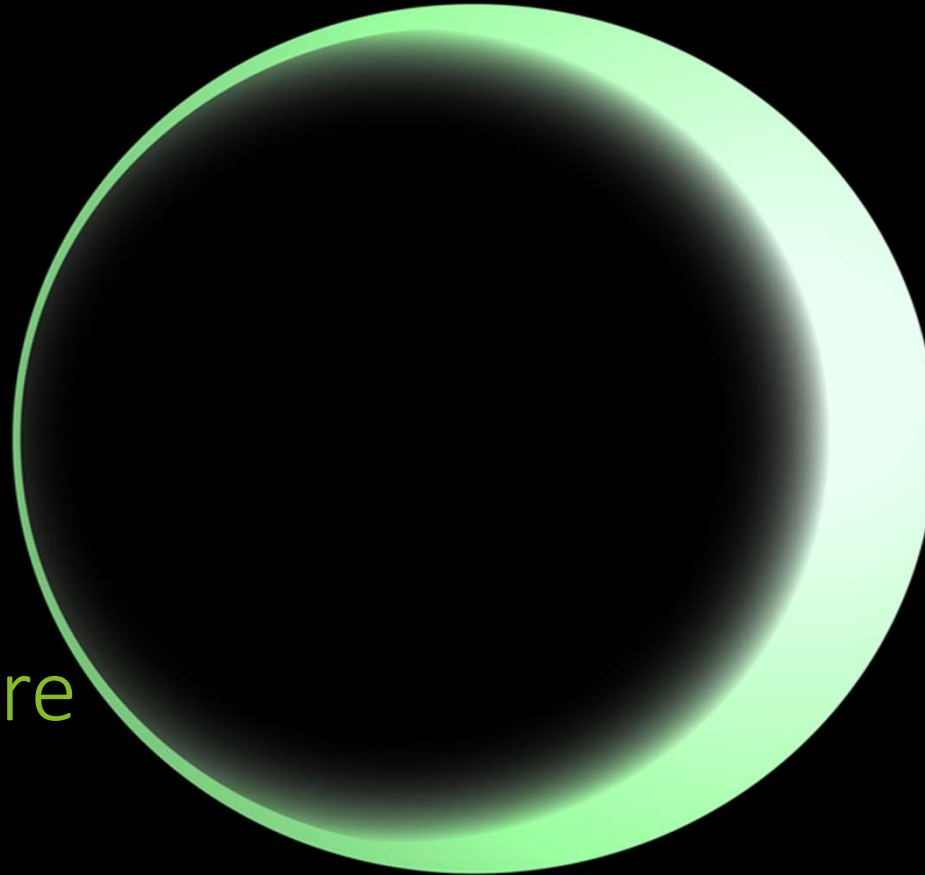




DORSET & WILTSHIRE
FIRE AND RESCUE



Dorset & Wiltshire Fire and Rescue Authority

**Report to the Finance & Audit
Committee on the audit for the
year ended 31 March 2022**

Contents

01 Our final report

Introduction	3
Responsibilities of the Finance & Audit Committee	5
Our audit explained	6
Significant risks	7
Value for Money	10
Your control environment and findings	11
Other significant findings	14
Our audit report	15
Your narrative report	16
Purpose of our report and responsibility statement	17

02 Appendices

Audit adjustments	19
Fraud responsibilities and representations	20
Independence and fees	21

Introduction

The key messages in this report

Audit quality is our number one priority. We plan our audit to focus on audit quality and have set the following audit quality objectives for this audit:

- A robust challenge of the key judgements taken in the preparation of the financial statements.
- A strong understanding of your internal control environment.
- A well planned and delivered audit that raises findings early with those charged with governance.

I have pleasure in presenting our report to the Finance & Audit Committee (the Committee) for the 2022 audit. The scope of our audit was set out within our planning report presented to the Committee in March 2022.

Status of the audit	<p>Our financial statement audit is substantially complete subject to completion of the following principal matters:</p> <ul style="list-style-type: none">• Receipt and evaluation of return from Wiltshire Pension Fund auditor on their work on plan assets and membership data;• Finalisation of pension assumption testing by our Actuarial Specialist;• Clearance and completion of internal quality reviews;• Receipt of signed management representation letter; and• Our review of events since 31 March 2022 through to signing. <p>We will provide an oral update on the completion of these matters at the meeting of the Finance & Audit Committee.</p>
Conclusions from our testing	<ul style="list-style-type: none">• We have not identified any significant uncorrected audit adjustments or disclosure deficiencies. As our audit work is ongoing, further misstatements may be identified through the completion of our remaining work. We will provide an oral update regarding any such matters in the meeting.• We have summarised any audit adjustments on page 19.• Based on the current status of our audit work, we envisage issuing an unmodified audit opinion on the Authority's financial statements.
Financial Sustainability and Value for Money	<ul style="list-style-type: none">• In the CIES, the Authority reported an accounting surplus of £24.1m for the year (2020/21: £156m deficit) which included a net gain of £5.6m in respect of property revaluation (2020/21: net loss of £0.5m) and gains due to remeasurement of the pension liability of £30.8m (2020/21: £151.6m). At the provision of service line the Authority's deficit increased to £12.4m (2020/21: £5.1m). At year end the Authority had usable reserves of £23.4m (31 March 2021: £24.3m).• Cash and cash equivalents held by the Authority decreased to £5.4m (2021/22) from £5.6m (2020/21).
Status of our Value for Money audit	<ul style="list-style-type: none">• Our Value for Money work is on-going, and will be reported within three months from signing the accounts.• From our work to date, we have not identified any risks of significant weakness in arrangements to secure economy, efficiency and effectiveness in the use of resources.• We have no matters to report by exception in our financial statement audit opinion. Our opinion will state that work is on-going.

Introduction

The key messages in this report (continued)

Narrative Report & Annual Governance Statement	<ul style="list-style-type: none">• We have reviewed the Authority's Narrative Report & Annual Governance Statement to consider whether they are misleading or inconsistent with other information known to us from our audit work.• The Annual Governance Statement complies with the Delivering Good Governance guidance issued by CIPFA/SOLACE. We shared CIPFA compliance checklist exceptions to management and these have been reflected in updated accounts.• We have no matters to raise with you in respect of the latest version of the Narrative Report.
Duties as public auditor	<ul style="list-style-type: none">• We did not receive any formal queries or objections from local electors this year.• We have not identified any matters that would require us to issue a public interest report. We have not had to exercise any other audit powers under the Local Audit and Accountability Act 2014.
Whole of Government Accounts (WGA)	<ul style="list-style-type: none">• The Authority is below the threshold for detailed WGA reporting as set out in the guidance for 2020/21, however the guidance for 2021/22 has not yet been issued. If the thresholds are changed for 2021/22 we will update the Committee.

Responsibilities of the Finance & Audit Committee

Helping you fulfil your responsibilities

Why do we interact with the Finance & Audit Committee?

To communicate audit scope

To provide timely and relevant observations

To provide additional information to help you fulfil your broader responsibilities

We use this symbol to highlight areas of our audit where the Finance & Audit Committee needs to focus attention.



As a result of regulatory change in recent years, the role of the Finance & Audit Committee has significantly expanded. We set out here a summary of the core areas of Finance & Audit Committee responsibility to provide a reference in respect of these broader responsibilities and highlight throughout the document where there is key information which helps the Finance & Audit Committee in fulfilling its remit.

- At the start of each annual audit cycle, ensure that the scope of the external audit is appropriate.
- Make recommendations as to the auditor appointment and implement a policy on the engagement of the external auditor to supply non-audit services.

Oversight of external audit

Integrity of reporting

Internal controls and risks

Oversight of internal audit

Whistle-blowing and fraud

- Review the internal control and risk management systems.
- Explain what actions have been, or are being taken to remedy any significant failings or weaknesses.

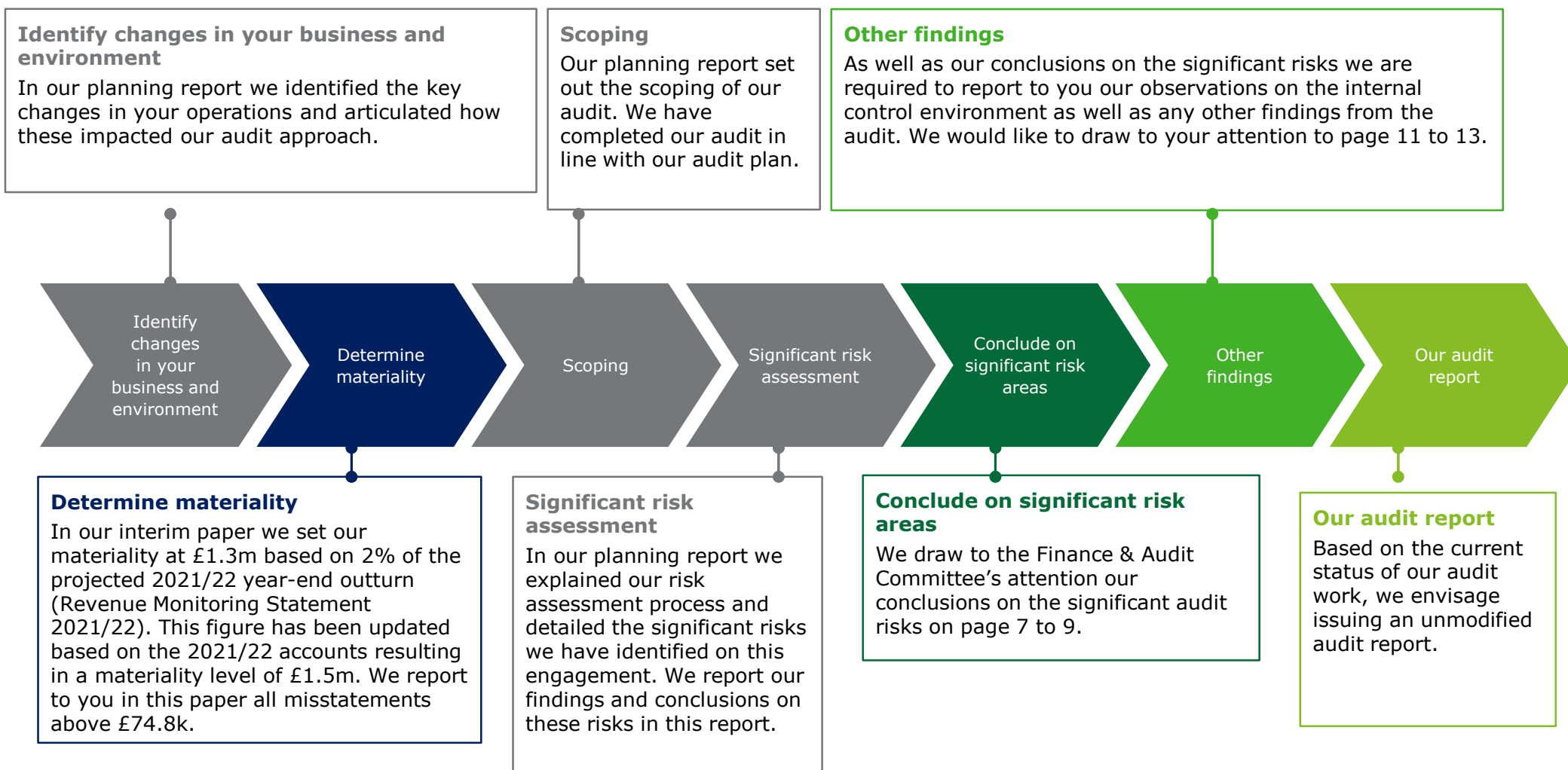
- Ensure that appropriate arrangements are in place for the proportionate and independent investigation of any concerns raised by staff in connection with improprieties.

- Impact assessment of key judgements and level of management challenge.
- Review of external audit findings, key judgements, level of misstatements.
- Assess the quality of the internal team, their incentives and the need for supplementary skillsets.
- Assess the completeness of disclosures, including consistency with disclosures on business model and strategy and, provide advice in respect of the fair, balanced and understandable statement.

- Monitor and review the effectiveness of the internal audit activities.
- Consider annually whether the scope of the internal audit programme is adequate.

Our audit explained

We tailor our audit to the Authority and your strategy



Significant Risks Dashboard



Risk	Material	Fraud risk	Approach to controls testing	Controls testing conclusion	Consistency of judgements with Deloitte's expectations	Comments	Page no.
Significant risks							
Capitalisation of expenditure				Satisfactory		Satisfactory with observation raised	8
Management override of controls				Satisfactory		Satisfactory with observation raised	9



Inconsistent



Minor differences



Consistent



Controls approach adopted

Assess design & implementation

Significant audit risks

Risk 1 – Capitalisation of expenditure

Risk identified

Under UK auditing standards, there is a mandatory presumed risk of revenue recognition due to fraud. We are able to rebut this risk in relation to the Authority, given that the majority of income received is straightforward being Council Tax and NDR precepts received from the Local Authorities, however by doing so we are required to identify an alternative fraud risk.

The authority has recognised £10.1m (2020/21: £3.5m) of capital expenditure in the year. This is less than the budgeted capital programme for 2021/22 of £12.2m, which included £3.2m of projects carried over from 2020/21.

There is an element of judgement in applying the relevant capitalisation criteria for expenditure. We therefore consider that there is an incentive for revenue expenditure to be capitalised so that this expenditure does not impact the Statement of Comprehensive income in one year, but is instead spread over a number of years through the depreciation charge in an attempt to report a more favourable year end position.

Our response

- We have tested the design and implementation of the key controls in place around ensuring expenditure is correctly capitalised when appropriate.
- We have tested capital expenditure on a focused sample basis to confirm that it complies with relevant accounting requirements.
- We have used analytics to profile journals entries posted between capital and expenditure general ledger account codes.
- We have tested repairs and maintenance expenditure to confirm that it complies with relevant accounting requirements.

Conclusion

- We did not identify any errors above our reporting threshold, however, we have raised two recommendations in relation to the controls in operation around property, plant and equipment additions and disposals.
-

Significant audit risks

Risk 2 – Management Override of Controls

Risk identified	<p>In accordance with ISA 240 (UK) management override is a significant risk. This risk area includes the potential for management to use their judgement to influence the financial statements as well as the potential to override the Authority's controls for specific transactions.</p> <p>The key judgements in the financial statements are those which we have selected to be the significant audit risks, i.e. capitalisation of expenditure and the Authority's pension liabilities. These are inherently the areas in which management has the potential to use their judgment to influence the financial statements.</p>
Our response	<p>We have considered the potential sensitivities in evaluating the judgements made in the preparation of the financial statements. Specific areas of work are:</p> <ul style="list-style-type: none">• We considered the overall control environment and 'tone at the top'. <p>Journals</p> <ul style="list-style-type: none">• We tested the design and implementation of controls in relation to journals and accounting estimates.• We have made inquiries of individuals involved in the financial reporting process about inappropriate or unusual activity relating to the processing of journal entries and other adjustments.• We have used analytics tools to select journals for testing, based upon identification of items of potential audit interest. We conducted various tests using excel analytics to highlights journals which were indicative of fraud, due to their large value or being rounded in nature etc, with journal tests being refined to our significant audit risks in the current year. Investigation of items selected did not identify indicators of management override. In addition, we tested the appropriateness of journals and adjustments made in the preparation of the financial statements. <p>Accounting estimates</p> <ul style="list-style-type: none">• We reviewed accounting estimates for biases that could result in material misstatements due to fraud.• We performed testing on key accounting estimates as discussed above, and considered or other accounting.• In addition to our work focused on accounting judgements in relation to the recognition of accruals and provisions to ensure valid accruals and provisions were recognised at the year end. In relation to valuations, we have challenged the assumptions applied in the valuation through the use of our internal specialists. <p>Significant transactions</p> <ul style="list-style-type: none">• We did not identify any material unusual transactions outside the normal course of business.
Conclusion	<ul style="list-style-type: none">• We have found no evidence of management override of controls however we have raised a recommendation in relation to ensuring that the journals report used in the monthly review is checked for completeness by the Chief Accountant.

Value for Money

Area of Focus

Our requirement	<p>We are required to consider the Authority's arrangements for securing economy, efficiency and effectiveness in the use of resources. In accordance with Code of Audit Practice 2020 and related Auditor Guidance Note 03, we are required to:</p> <ul style="list-style-type: none">• Perform work to understand the Authority's arrangements to secure economy, efficiency and effectiveness in the use of resources against each of the three reporting criteria (financial sustainability, governance, and improving economy, efficiency and effectiveness);• Undertake a risk assessment to identify whether there are any risks of significant weaknesses in arrangements;• If any risks of significant weaknesses are identified, perform procedures to determine whether there is in fact a significant weakness in arrangements, and if so to make recommendations for improvement;• Issue a narrative commentary in the Auditor's Annual Report, setting out the work undertaken in respect of the reporting criteria and our findings, including any explanation needed in respect of judgements or local context for findings. If significant weaknesses are identified, the weaknesses and recommendations will be included in the reporting, together with follow-up of previous recommendations and whether they have been implemented. Where relevant, we may include reporting on any other matters arising we consider relevant to VfM arrangements, which might include emerging risks or issues.• Where significant weaknesses are identified, report this by exception within our financial statement audit opinion.
Our risk assessment and procedures	<p>We are required to satisfy ourselves that the Authority has made proper arrangements for securing financial resilience and economy, efficiency and effectiveness in its use of resources.</p> <p>To perform this work, we are required to:</p> <ul style="list-style-type: none">• plan our work based on consideration of the significant risks of giving a wrong conclusion; and• carry out as much work as is appropriate to enable us to give a safe conclusion on the arrangements to secure VFM. <p>We did not identify any significant audit risks from performance of the following procedures:</p> <ul style="list-style-type: none">• we have reviewed the Authority's draft Annual Governance Statement;• reviewed internal audit reports throughout the year;• considered issues identified through our other audit and assurance work;• considered the Authority's financial performance and management throughout 2021/22; and• obtained an understanding of the Authority's Medium Term Financial Plan, and budget for 2022/23
Conclusion	<ul style="list-style-type: none">• Our Value for Money work is on-going, and will be reported in our Auditor's Annual Report, which we will issue following completion of our work in this area. We have not identified any significant weaknesses to date.

Your control environment and findings

Control deficiencies and areas for management focus

During the course of our audit we have identified a number of internal control and risk management findings, which we have included below for information.

Observation	Priority	Recommendation	Management Response
Capitalisation of expenditure We identified that the Chief Accountant and Head of Financial Services perform reviews and checks to identify incorrectly capitalised expenditure, and expenditure which should be capitalised. The review performed by the Chief Accountant is performed each month and the review performed by the Head of Financial Services is performed each quarter as part of his process to prepare the financial monitoring report. We note that the Chief Accountant's review is not reviewed by another individual. We note that the output of the Head of Financial Services quarterly review of the capital position is within the financial monitoring report which is taken to the Finance & Audit Committee for scrutiny. The report contains details setting out the actual and budgeted figures relating to the capital spend in the year to date, and narratives behind any significant variances identified by the Head of Financial Services. The Committee are then enabled to challenge or query the details provided in the report.	Medium Priority	It is recommended that the monthly review performed by the Chief Accountant is reviewed by an independent individual, and that sign-offs are documented to keep an audit trail of when the work was performed and reviewed.	The Finance Team added in the monthly review to make year-end processing more efficient, supporting earlier closedown timescales. We will add the additional review to an already existing monthly review process.

Your control environment and findings

Control deficiencies and areas for management focus (continued)

During the course of our audit we have identified a number of internal control and risk management findings, which we have included below for information.

Observation	Priority	Recommendation	Management Response
<p>Capitalisation of expenditure</p> <p>We identified from our testing of capital additions and payables that the Fire Authority does not retain external delivery or goods receipt notes</p>	Medium Priority	It is recommended that the Authority retains delivery notes.	Budget Managers confirm receipt of goods and services electronically on the Agresso FMS as part of the process of authorising payments. Some may keep delivery notes etc, where provided, for their own records but this is not mandated.
<p>Capitalisation of expenditure</p> <p>We sampled on the purchase of casualty care kit upgrades and were informed that they were purchased to replace kits on all pumping appliances as part of a whole service replacement. We did not identify any issues with the purchase being capital in nature however, we were unable to trace the purchase to an associated disposal of assets (either fully depreciated or assets disposed before the end of its useful life). Consequently, there is a risk that replacement assets have been purchased for assets that are still in use which may indicate that the useful lives attributed to assets of a similar nature are inaccurate, thus leading to assets to depreciate either too quickly or slowly.</p>	Medium Priority	It is recommended that all asset disposals are associated to the relevant capital addition.	We agree with the observation made. All items held on the Asset Register are reviewed as part of our year end process with the relevant manager.

Your control environment and findings

Control deficiencies and areas for management focus (continued)

During the course of our audit we have identified a number of internal control and risk management findings, which we have included below for information.

Observation	Priority	Recommendation	Management Response
<p>Revaluations</p> <p>The Fire Authority will calculate the revaluation movement for non-valued assets based on the movements determined in the valuer's report. This is done by categorising assets by both location and size of property (small, medium, large and urban, and location). Through our discussions with the client, we identified that there is no monetary threshold to differentiate medium and large buildings.</p>	Medium Priority	It is recommended that monetary thresholds are incorporated to differentiate between medium and large buildings.	Any property over £300k is classified as medium or large. In addition, the large properties are either significantly larger than the medium stations e.g. Weymouth and Trowbridge, or in more urban areas e.g. Christchurch, Hamworthy, Poole, Redhill, Springbourne, Westbourne which are all in the Bournemouth, Christchurch and Poole conurbation or Stratton, Swindon and Westlea that are all in and around Swindon. Nearly all of these stations are crewed 24/7 by Wholetime staffing models. The majority of the medium stations are more rural and crewed by On-Call staffing models.
<p>Management override of controls</p> <p>We identified when testing the design and implementation of the monthly review control of journals posted that the list of journals which is subject to the Chief Accountant's review is prepared by the Financial System Accountant. We were informed that the list of journals is not checked by the Chief Accountant for completeness before she performs the review control. Therefore, we identified a risk that the list of journals being reviewed may be incomplete. In turn, there is a risk that not all journals posted in the month are being reviewed for reasonableness.</p>	Medium Priority	It is recommended that a procedure is put in place to ensure the completeness of the list of journals posted prior to it being reviewed.	We will add an additional check into the existing process to evidence that the list of journals prepared by the Financial System Accountant is a complete listing.

Other significant findings (continued)

Financial reporting findings

Below are the findings from our audit surrounding your financial reporting process.

Qualitative aspects of your accounting practices:

The annual report and financial statements were prepared to a good standard in advance of audit. The finance team were available throughout the audit and responded in a timely manner to queries raised.

Significant matters discussed with management:

No issues have been identified as at the date of this report.

Other matters relevant to financial reporting:

No issues have been identified as at the date of this report.

We will obtain written representations from those charged with governance on matters material to the financial statements when other sufficient appropriate audit evidence cannot reasonably be expected to exist. A copy of the draft representations letter has been circulated separately.

Our audit report

Matters relating to the form and content of our report

Here we discuss how the results of the audit impact on other significant sections of our audit report.



Our opinion on the financial statements

Our opinion on the financial statements is expected to be unmodified.



Emphasis of matter and other matter paragraphs

There are no other matters we judge to be of fundamental importance in the financial statements that we consider it necessary to draw attention to in an emphasis of matter paragraph. There are no matters relevant to users' understanding of the audit that we consider necessary to communicate in an other matter paragraph.



Value for Money reporting by exception

Our opinion will note that our Value for Money work is on-going and will be reported in our Auditor's Annual Report. We have no matters to report by exception in our financial statement audit opinion.



Irregularities and fraud

We will explain the extent to which we considered the audit to be capable of detecting irregularities, including fraud.

In doing so, we will describe the procedures we performed in understanding the legal and regulatory framework and assessing compliance with relevant laws and regulations. We will discuss the areas identified where fraud may occur and any identified key audit matters relating to fraud.

Recent changes to ISAs (UK) mean this requirement will apply to **all** entities for periods commencing on or after 15 December 2019

Your narrative report

We are required to report by exception on any issues identified in respect of the Narrative Report and Annual Governance Statement. . At this stage in the audit no issues have been noted, however as the audit is completed items that impact on the below areas may be identified.

	Requirement	Deloitte response
Narrative Report	<p>The Narrative Report is expected to address (as relevant to the Authority):</p> <ul style="list-style-type: none"> - Organisational overview and external environment; - Governance; - Operational Model; - Risks and opportunities; - Strategy and resource allocation; - Performance; - Outlook; and - Basis of preparation 	<p>We have assessed whether the Narrative Report has been prepared in accordance with CIPFA guidance.</p> <p>We have also read the Narrative Report for consistency with the annual accounts and our knowledge acquired during the course of performing the audit, and is not otherwise misleading.</p> <p>Our review identified a number of minor areas where the Narrative Report needed revising in order to comply with guidance and to ensure that it was fair, balanced and understandable, which have been reflected in the final version.</p>
Annual Governance Statement	<p>The Annual Governance Statement reports that governance arrangements provide assurance, are adequate and are operating effectively.</p>	<p>We have assessed whether the AGS has been prepared in accordance with CIPFA guidance.</p> <p>We have also reviewed minutes of the Fire Authority and Finance & Audit Committee, reviewed internal audit reports and reviewed the risk register to ensure that anything relevant to the AGS has been adequately disclosed.</p> <p>No issues have been identified as at the date of this report.</p>

Purpose of our report and responsibility statement

Our report is designed to help you meet your governance duties

What we report

Our report is designed to help the Finance & Audit Committee and the Authority discharge their governance duties. It also represents one way in which we fulfil our obligations under ISA 260 (UK) to communicate with you regarding your oversight of the financial reporting process and your governance requirements. Our report includes:

- Results of our work on key audit judgements and our observations on the quality of your narrative report.
- Our internal control observations.
- Other insights we have identified from our audit.

What we don't report

As you will be aware, our audit was not designed to identify all matters that may be relevant to the Authority.

Also, there will be further information you need to discharge your governance responsibilities, such as matters reported on by management or by other specialist advisers.

Finally, our views on internal controls and business risk assessment should not be taken as comprehensive or as an opinion on effectiveness since they have been based solely on the audit procedures performed in the audit of the financial statements and the other procedures performed in fulfilling our audit plan.

The scope of our work

Our observations are developed in the context of our audit of the financial statements. We described the scope of our work in our audit plan and again in this report.

This report has been prepared for the Finance & Audit Committee and Authority, as a body, and we therefore accept responsibility to you alone for its contents. We accept no duty, responsibility or liability to any other parties, since this report has not been prepared, and is not intended, for any other purpose.

We welcome the opportunity to discuss our report with you and receive your feedback.

Michelle Hopton

for and on behalf of Deloitte LLP
Bristol

21 November 2022

Appendices



Audit adjustments

Unadjusted misstatements

The following uncorrected misstatements have been identified up to the date of this report which we request that you ask management to correct as required by ISAs (UK).

		Debit/ (credit) income statement £m	Debit/ (credit) in net assets £m	Debit/ (credit) prior year reserves £m	Debit/ (credit) OCI/Equity £m	If applicable, control deficiency identified
Misstatements identified in current year						
None		-	-	-	-	
Total		-	-	-	-	
Misstatements identified in prior years						
Goodwin ruling	[1]	-	(0.2)	0.2	-	
Total			(0.2)	0.2		

[1] We identified that as a result of the Goodwin ruling the actuary has carried out some approximate analysis across our LGPS clients to understand the potential impact of implementing a solution to correct the past underpayment of spouses' benefits. The approximate impact of this for a typical Fund is (c0.1-0.2% of obligations). This would equate to between £98k and £196k for Dorset & Wiltshire Fire and Rescue Authority. Similar to prior year, management have not recorded the impact of this, given the level of additional work and fees that would be involved for the Authority.

Dr Income statement 98k-196k

Cr Liability 98-196k

Our other responsibilities explained

Fraud responsibilities and representations



Responsibilities:

The primary responsibility for the prevention and detection of fraud rests with management and those charged with governance, including establishing and maintaining internal controls over the reliability of financial reporting, effectiveness and efficiency of operations and compliance with applicable laws and regulations. As auditors, we obtain reasonable, but not absolute, assurance that the financial statements as a whole are free from material misstatement, whether caused by fraud or error.



Required representations:

We have asked the Authority to confirm in writing that you have disclosed to us the results of your own assessment of the risk that the financial statements may be materially misstated as a result of fraud and that you are not aware of any fraud or suspected fraud that affects the Authority.

We have also asked the Authority to confirm in writing their responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud and error.



Audit work performed:

In our planning we identified capitalisation of expenditure and management override of controls as key audit risks for your organisation.

During the course of our audit, we have had discussions with management, those charged with governance and internal audit and have not identified any further risks relating to fraud.

We will explain in our audit report how we considered the audit capable of detecting irregularities, including fraud. In doing so, we will describe the procedures we performed in understanding the legal and regulatory framework and assessing compliance with relevant laws and regulations

Concerns:

No concerns identified during our work.

Independence and fees

As part of our obligations under International Standards on Auditing (UK), we are required to report to you on the matters listed below:

Independence confirmation	We confirm the audit engagement team, and others in the firm as appropriate, Deloitte LLP and where applicable, all Deloitte network firms are independent of the Authority and our objectivity is not compromised.
Fees	<p>The audit fee for 2021/22, in line with the fee scale rate provided by Public Section Audit Appointments (PSAA), is £34,650. The audit fee is in the process of being reviewed in line with PSAA guidance and assessing the impact of the additional Value for Money requirements and ISA540 that were implemented in the prior year. Any change to the audit fee will be agreed with management and will need to be approved by PSAA.</p> <p>No non-audit fees have been charged by Deloitte in the period.</p>
Non-audit services	In our opinion there are no inconsistencies between FRC Ethical Standards for Auditors and the Authority's policy for the supply of non-audit services or any apparent breach of that policy. We continue to review our independence and ensure that appropriate safeguards are in place including, but not limited to, the rotation of senior partners and professional staff and the involvement of additional partners and professional staff to carry out reviews of the work performed and to otherwise advise as necessary.
Relationships	<p>We are required to provide written details of all relationships (including the provision of non-audit services) between us and the organisation, its board and senior management and its affiliates, including all services provided by us and the DTTL (Deloitte Touche Tohmatsu Limited) network to the Authority, its members and senior management and its affiliates, and other services provided to other known connected parties that we consider may reasonably be thought to bear on our objectivity and independence.</p> <p>We are not aware of any relationships which are required to be disclosed.</p>



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