

Mazars is an international firm of accountants and business advisors with a presence in 73 countries, employing over 15,000 professionals across 250 offices. In the UK, we are ranked in the top ten firms by audit fee income. Alongside the full range of services expected from a large professional firm we have a specialist team of 200 professionals working with public service providers and commissioners across the country. Our teams understand the special features of UK public services and the challenges faced in meeting increasing demand against a background of reducing funding.

To help in tackling this agenda, we can call on a powerful blend of specialist public service audit, assurance and advisory experience and leading edge commercial know-how.

External Audit

Mazars is one of the leading providers of external audit to public service organisations in the UK. Our dedicated sector teams have significant expertise and capacity to deliver compliant and high quality audits of financial statements and value for money arrangements. We are one of only five firms appointed by Public Sector Audit Appointments Limited (PSAA) to deliver external audit to local government and NHS bodies and are one of only two firms PSAA has awarded the highest rating for quality and compliance.

Internal Audit

Mazars is one of the leading providers of internal audit to public service organisations in the UK. Our dedicated Public Sector Internal Audit group have significant expertise and capacity to deliver Internal Audit, IT audit, Contract and Procurement audit, Anti-Fraud and Risk Management services. We are members of the Government Internal Audit Agency framework and on the ConsultancyONE government framework providing central government with internal audit and advice and financial audit and investigation. In addition we have the largest number of housing association internal audit clients of any firm.

Counter Fraud

Mazars is the largest provider of fraud and investigation services to the UK public sector. We have a dedicated team of full time specialists supported by experienced managers and staff. In addition the firm has a significant forensic investigations and recovery business. All managers within our Fraud & Investigation team are accredited Local Anti-Fraud Specialists. Our Anti-Fraud offering is particularly well developed in Local Government and Health where we have been delivering leading edge solutions for over ten years. This linked to our internal and external audit work gives us a unique perspective on fraud, corruption and bribery risks.

VAT Advisory Services

We have significant experience of working with Local Authorities and other public bodies on tax and VAT matters. We support clients with:

- Risk management – tax risk management is higher profile. HMRC have established a public bodies group to control the sector. Penalties apply. The rules are complex and in house expertise varies. The sums involved can be significant. Local authorities have to ensure the VAT they incur is below the 5% de minimis limit which can be difficult. Property and redevelopment projects represent a particular risk (e.g. regeneration and investment in capital assets – including leisure). VAT audit and governance offerings (including data interrogation) are underdeveloped in the market.
- Cost reduction – There are simple planning ideas that can mitigate VAT cost in a non-aggressive and politically acceptable manner. This particularly applies to partnership arrangements.

Mini Biographies

External Audit – Gareth Davies, Partner



Gareth is the lead partner for the firm’s Public Services practice, providing strategic direction and leadership to a team of over 200 professionals who work with a wide range of public sector bodies from our 20 UK offices. He is also an audit engagement lead for a range of local authorities, NHS commissioners and police bodies. Before joining Mazars, Gareth was Managing Director of the Audit Commission’s Audit Practice. Gareth is also an experienced Audit Committee chair for large charities.

Internal Audit - Mike Clarkson, Partner



Mike is responsible for running our public sector internal audit business, which includes over 100 staff and over 120 public sector clients. Mike is a qualified CIPFA accountant with over 20 years public sector experience, across central government, health and local government. In addition Mike has also led a number of our private sector client contracts and leads our counter fraud offering.

Mike has been heavily involved in developing internal audit, risk management and governance arrangements across the public sector and is responsible for knowledge management and quality.

Counter Fraud – Kevin LeRoux, Senior Manager



Kevin leads our public sector Fraud and Investigations team, including our Local Counter Fraud Service services to a number of NHS organisations. He has over 20 years experience in providing counter fraud services to public service organisations across the UK and internationally. Kevin brings valuable insight into our work in this area and assists through excellent co-ordination of the specialist inputs required for an effective counter fraud service.

VAT Advisory Services - Vincent McCullough, Partner



Vincent is a member of our national Taxation practice and specialises in all areas of VAT. He leads one of the largest and most specialist public service tax teams in the UK. His clients have included NEST Corporation the national pension provider, West Dorset County Council, Africa Infracore Development Corporation (a sovereign investment vehicle), and the Football Association of Ireland. His work in the sector has allowed him to develop significant expertise in using taxable income streams to maximise VAT recovery and minimise VAT costs.