

Informing the audit risk assessment for West Midlands Police and Crime Commissioner 2021/22

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Purpose

The purpose of this report is to contribute towards the effective two-way communication between West Midlands Police and Crime Commissioner's external auditors and West Midlands Police and Crime Commissioner's Audit Committee, as 'those charged with governance'. The report covers some important areas of the auditor risk assessment where we are required to make inquiries of the Audit Committee under auditing standards.

Background

Under International Standards on Auditing (UK), (ISA(UK)) auditors have specific responsibilities to communicate with the Audit Committee. ISA(UK) emphasise the importance of two-way communication between the auditor and the Audit Committee and also specify matters that should be communicated.

This two-way communication assists both the auditor and the Audit Committee in understanding matters relating to the audit and developing a constructive working relationship. It also enables the auditor to obtain information relevant to the audit from the Audit Committee and supports the Audit Committee in fulfilling its responsibilities in relation to the financial reporting process.

Communication

As part of our risk assessment procedures we are required to obtain an understanding of management processes and the Council's oversight of the following areas:

- General Enquiries of Management
- Fraud,
- Laws and Regulations,
- Related Parties,
- Going Concern, and
- Accounting Estimates.

Purpose

This report includes a series of questions on each of these areas and the response we have received from West Midlands Police and Crime Commissioner's management. The Audit Committee should consider whether these responses are consistent with its understanding and whether there are any further comments it wishes to make.

General Enquiries of Management

Question	Management response
<p>1. What do you regard as the key events or issues that will have a significant impact on the financial statements for 2021/22?</p>	<p>Pensions – McCloud type adjustments. Material changes may occur. Pension liability – Changes in Asset returns, corporate bond yields or inflation could impact the pension liability significantly</p>
<p>2. Have you considered the appropriateness of the accounting policies adopted by West Midlands Police and Crime Commissioner? Have there been any events or transactions that may cause you to change or adopt new accounting policies? If so, what are they?</p>	<p>Accounting policies have been considered and will be approved by the Joint Audit Committee on 31st March 2022</p>
<p>3. Is there any use of financial instruments, including derivatives? If so, please explain</p>	<p>No</p>
<p>4. Are you aware of any significant transaction outside the normal course of business? If so, what are they?</p>	<p>No</p>

General Enquiries of Management

Question	Management response
5. Are you aware of any changes in circumstances that would lead to impairment of non-current assets? If so, what are they?	No
6. Are you aware of any guarantee contracts? If so, please provide further details	No
7. Are you aware of the existence of loss contingencies and/or un-asserted claims that may affect the financial statements? If so, please provide further details	There is in place a financial reserve, Insurance Fund which provides a reserve for the costs expected to be incurred in the course of dealing with claims made against the force insurance programme.
8. Other than in house solicitors, can you provide details of those solicitors utilised by West Midlands Police and Crime Commissioner during the year. Please indicate where they are working on open litigation or contingencies from prior years?	In line with insurers approved external lawyers, Plexus Law and Weightmans solicitors are engaged to deal with open litigation cases associated with claims brought against the force insurance programme. The Department uses The National Legal Services Framework and has instructed Capsticks on employment matters and Clyde & Co on public liability claims. Dolmans solicitors are also instructed. Specialist costs advice is obtained from QM Costs. Not aware of any litigation.

General Enquiries of Management

Question	Management response
9. Have any of the West Midlands Police and Crime Commissioner service providers reported any items of fraud, non-compliance with laws and regulations or uncorrected misstatements which would affect the financial statements? If so, please provide further details	No
10. Can you provide details of other advisors consulted during the year and the issue on which they were consulted?	AON Insurance Brokers are engaged to assist in the placement and management of insurance policies arranged
11. Have you considered and identified assets for which expected credit loss provisions may be required under IFRS 9, such as debtors (including loans) and investments? If so, please provide further details	We have considered and don't believe we have that fall under this category

Fraud

Matters in relation to fraud

ISA (UK) 240 covers auditors responsibilities relating to fraud in an audit of financial statements.

The primary responsibility to prevent and detect fraud rests with both the Audit Committee and management. Management, with the oversight of the Audit Committee, needs to ensure a strong emphasis on fraud prevention and deterrence and encourage a culture of honest and ethical behaviour. As part of its oversight, the Audit Committee should consider the potential for override of controls and inappropriate influence over the financial reporting process.

As West Midlands Police and Crime Commissioner's external auditor, we are responsible for obtaining reasonable assurance that the financial statements are free from material misstatement due to fraud or error. We are required to maintain professional scepticism throughout the audit, considering the potential for management override of controls.

As part of our audit risk assessment procedures we are required to consider risks of fraud. This includes considering the arrangements management has put in place with regard to fraud risks including:

- assessment that the financial statements could be materially misstated due to fraud,
- process for identifying and responding to risks of fraud, including any identified specific risks,
- communication with the Audit Committee regarding its processes for identifying and responding to risks of fraud, and
- communication to employees regarding business practices and ethical behaviour.

We need to understand how the Audit Committee oversees the above processes. We are also required to make inquiries of both management and the Audit Committee as to their knowledge of any actual, suspected or alleged fraud. These areas have been set out in the fraud risk assessment questions below together with responses from West Midlands Police and Crime Commissioner's management.

Fraud risk assessment

Question	Management response
<p>1. Has West Midlands Police and Crime Commissioner assessed the risk of material misstatement in the financial statements due to fraud?</p> <p>How has the process of identifying and responding to the risk of fraud been undertaken and what are the results of this process?</p> <p>How do the Council's risk management processes link to financial reporting?</p>	<p>The PCC and CC have a Joint Anti-Fraud, Bribery and Corruption Policy and Fraud Response Plan. This is monitored by management and reported against to the Joint Audit Committee on an annual basis.</p> <p>Internal Audit assess fraud risk when determining the annual plan and when planning for each audit. There have been no frauds identified during routine audit work this year.</p> <p>The PCC assesses risks on the delivery of the police and crime plan. This includes financial risk to the organisation.</p>
<p>2. What have you determined to be the classes of accounts, transactions and disclosures most at risk to fraud?</p>	<p>These are high value or high frequency transactions. The processes and controls that operate within the organisation mitigate these risks.</p>
<p>3. Are you aware of any instances of actual, suspected or alleged fraud, errors or other irregularities either within West Midlands Police and Crime Commissioner as a whole, or within specific departments since 1 April 2021? If so, please provide details</p>	<p>There have been no instances of fraud or irregularity within the PCCs office reported in the last financial year.</p>

Fraud risk assessment

Question	Management response
<p>4. As a management team, how do you communicate risk issues (including fraud) to those charged with governance?</p>	<p>Management team monitor risks as part of the delivery of the Police and Crime Plan and the most significant risks are reported to the Joint Audit Committee on a quarterly basis. The PCC received an assurance statement from the Joint Audit Committee following each meeting.</p>
<p>5. Have you identified any specific fraud risks? If so, please provide details</p> <p>Do you have any concerns there are areas that are at risk of fraud?</p> <p>Are there particular locations within West Midlands Police and Crime Commissioner where fraud is more likely to occur?</p>	<p>Specific fraud risks are considered when setting audit plans, and at audit planning for each individual audit. If any weaknesses are identified in the control framework that may allow fraud or error to occur, recommendations are made to management to address the weakness. Recommendations are monitored by Joint Audit Committee.</p> <p>No. There are some systems that are at greater risk of fraud and Internal Audit would consider these in annual planning arrangements</p> <p>Fraud is more likely to occur in financial / shared service functions which are considered when setting the audit plan.</p>
<p>6. What processes do West Midlands Police and Crime Commissioner have in place to identify and respond to risks of fraud?</p>	<p>These are set out in the Anti-Fraud, Bribery and Corruption Policy https://www.westmidlands-pcc.gov.uk/wp-content/uploads/2020/09/08-Sept-2020-Anti-Fraud-Bribery-and-Corruption-Policy.pdf?x39505</p>

Fraud risk assessment

Question	Management response
<p>7. How do you assess the overall control environment for West Midlands Police and Crime Commissioner, including:</p> <ul style="list-style-type: none"> the existence of internal controls, including segregation of duties; and the process for reviewing the effectiveness the system of internal control? <p>If internal controls are not in place or not effective where are the risk areas and what mitigating actions have been taken?</p> <p>What other controls are in place to help prevent, deter or detect fraud?</p> <p>Are there any areas where there is a potential for override of controls or inappropriate influence over the financial reporting process (for example because of undue pressure to achieve financial targets)? If so, please provide details</p>	<p>Testing of the internal control framework would be undertaken by Internal audit sample testing transactions during audits to test the robustness of controls. For shared services systems, e.g. debtors, creditors, payroll, expenses payments etc. there is also a series of management control checks implemented within the governance framework whereby management must confirm and evidence controls have operated, e.g. review of duplicate payments reports, review of payroll audit reports etc.</p> <p>Internal audit would consider effectiveness of internal controls within their work programme for any areas where there is potential for fraud. Segregation of duties will be looked as part of key control testing. Any weaknesses in the control framework or with compliance with controls would be reported to management and corrective action agreed.</p> <p>There are management controls as a second line of defence, as explained above. Internal Audit will be the third line of defence independently assessing systems for weaknesses in the control framework, making recommendations to address those weaknesses and ensuring management have actioned the recommendations. This is independently scrutinised by the Joint Audit Committee.</p>
<p>8. Are there any areas where there is potential for misreporting? If so, please provide details</p>	<p>Not aware of any misreporting</p>

Fraud risk assessment

Question	Management response
<p>9. How does West Midlands Police and Crime Commissioner communicate and encourage ethical behaviours and business processes of it's staff and contractors?</p> <p>How do you encourage staff to report their concerns about fraud?</p> <p>What concerns are staff expected to report about fraud? Have any significant issues been reported? If so, please provide details</p>	<p>Ethical behaviours and business processes are encouraged through strategies and policies established including Joint procurement strategy, anti-fraud and corruption policy, corruption hotline, staff handbook etc.</p> <p>The confidential reporting policy that includes instances of Fraud. This is communicate to staff on induction and it is publicised on notice boards.</p> <p>All staff are required to report any Inappropriate behaviour to their manager or corruption hotline.</p> <p>No significant issues have been reported within the OPCC.</p>
<p>10. From a fraud and corruption perspective, what are considered to be high-risk posts?</p> <p>How are the risks relating to these posts identified, assessed and managed?</p>	<p>Posts that have cash handling, commissioning and procurement, payroll / human resources, creditors and income</p> <p>Management checks, segregation of duties, vetting, approval processes etc.</p>
<p>11. Are you aware of any related party relationships or transactions that could give rise to instances of fraud? If so, please provide details</p> <p>How do you mitigate the risks associated with fraud related to related party relationships and transactions?</p>	<p>No</p> <p>Refer to answer number 9 above and disclosure of related party transactions, business interest policies etc. Also Internal Audits of supplier relationship management framework, commissioning etc.</p>

Fraud risk assessment

Question	Management response
<p>12. What arrangements are in place to report fraud issues and risks to the Audit Committee?</p> <p>How does the Audit Committee exercise oversight over management's processes for identifying and responding to risks of fraud and breaches of internal control?</p> <p>What has been the outcome of these arrangements so far this year?</p>	<p>Through annual reporting of instances of fraud referred to previously. Also Head of Internal Audits reports to committee on audit recommendations / opinions. Head of Audit would also notify the Chair of Audit Committee of significant instances of major fraud.</p> <p>Refer to answer above. Also through scrutiny of internal audit work and reports on effectiveness of anti fraud and corruption strategy</p> <p>Management action including change of processes if required. Also through requesting further assurance e.g. JAC often request management report back to committee on progress in addressing weaknesses in internal control.</p>
<p>13. Are you aware of any whistle blowing potential or complaints by potential whistle blowers? If so, what has been your response?</p>	<p>I am not aware of any whistleblowing potential or complaints within the OPCC.</p>
<p>14. Have any reports been made under the Bribery Act? If so, please provide details</p>	<p>I am not aware of any reports made under the Bribery Act within the OPCC.</p>

Law and regulations

Matters in relation to laws and regulations

ISA (UK) 250 requires us to consider the impact of laws and regulations in an audit of the financial statements.

Management, with the oversight of the Audit Committee, is responsible for ensuring that West Midlands Police and Crime Commissioner's operations are conducted in accordance with laws and regulations, including those that determine amounts in the financial statements.

As auditor, we are responsible for obtaining reasonable assurance that the financial statements are free from material misstatement due to fraud or error, taking into account the appropriate legal and regulatory framework. As part of our risk assessment procedures we are required to make inquiries of management and the Audit Committee as to whether the body is in compliance with laws and regulations. Where we become aware of non-compliance or suspected non-compliance we need to gain an understanding of the non-compliance and the possible effect on the financial statements.

Risk assessment questions have been set out below together with responses from management.

Impact of laws and regulations

Question	Management response
<p>1. How does management gain assurance that all relevant laws and regulations have been complied with?</p> <p>What arrangements does West Midlands Police and Crime Commissioner have in place to prevent and detect non-compliance with laws and regulations?</p> <p>Are you aware of any changes to the PCC's regulatory environment that may have a significant impact on the PCC's financial statements?</p>	<p>Appropriate governance arrangements are in place. Schemes of consent and delegation are in place</p> <p>No</p>
<p>2. How is the Audit Committee provided with assurance that all relevant laws and regulations have been complied with?</p>	<p>Exceptions are brought to the attention of the audit committee.</p>
<p>3. Have there been any instances of non-compliance or suspected non-compliance with laws and regulation since 1 April 2021 with an on-going impact on the 2021/22 financial statements? If so, please provide details</p>	<p>No</p>
<p>4. Are there any actual or potential litigation or claims that would affect the financial statements? If so, please provide details</p>	<p>No</p>

Impact of laws and regulations

Question	Management response
5. What arrangements does West Midlands Police and Crime Commissioner have in place to identify, evaluate and account for litigation or claims?	WMPCC have in place policies and procedures which ensure that all known claims are evaluated and a provision is made within the insurance fund for any predicted financial costs. In addition, there is a provision held within this fund for claims incurred but not yet reported
6. Have there been any reports from other regulatory bodies, such as HM Revenues and Customs, which indicate non-compliance? If so, please provide details	No

Related Parties

Matters in relation to Related Parties

West Midlands Police and Crime Commissioner is required to disclose transactions with bodies/individuals that would be classed as related parties. These may include:

- bodies that directly, or indirectly through one or more intermediaries, control, or are controlled by West Midlands Police and Crime Commissioner;
- associates;
- joint ventures;
- a body that has an interest in the authority that gives it significant influence over the Police
- key management personnel, and close members of the family of key management personnel, and
- post-employment benefit plans (pension fund) for the benefit of employees of the Council, or of any body that is a related party of the Council.

A disclosure is required if a transaction (or series of transactions) is material on either side, i.e. if a transaction is immaterial from the Council's perspective but material from a related party viewpoint then the CC must disclose it.

ISA (UK) 550 requires us to review your procedures for identifying related party transactions and obtain an understanding of the controls that you have established to identify such transactions. We will also carry out testing to ensure the related party transaction disclosures you make in the financial statements are complete and accurate.

Related Parties

Question	Management response
<p>1. Have there been any changes in the related parties including those disclosed in West Midlands Police and Crime Commissioner's 2020/21 financial statements?</p> <p>If so please summarise:</p> <ul style="list-style-type: none"> • the nature of the relationship between these related parties and West Midlands Police and Crime Commissioner • whether West Midlands Police and Crime Commissioner has entered into or plans to enter into any transactions with these related parties • the type and purpose of these transactions 	<p>The exercise is carried out at the end of the financial year to ensure all relevant information is captured. Currently not aware of any changes to the 20-21 information.</p>
<p>2. What controls does West Midlands Police and Crime Commissioner have in place to identify, account for and disclose related party transactions and relationships?</p>	<p>The PCCWM and Chief Constable of West Midlands Police are required to disclose material transactions with related parties – bodies or individuals that have the potential to control or influence the CC or to be controlled or influenced by the CC. Disclosure of these transactions allows readers to assess the extent to which the CC might have been constrained in its ability to operate independently or might have secured the ability to limit another party's ability to bargain freely with the CC. Members of the Strategic Policing and Crime Board have direct control over the PCC's financial and operating policies. The PCC, his Assistant PCCs, Strategic Policing and Crime Board members, Chief Officers within the Office for the PCCWM and Police force Chief Officers have signed a declaration regarding related party transactions</p> <p>Any related parties that have been identified are analysed for any expenditure the PCC/CC has incurred during the year. If there are any transactions with these related parties, the officers concerned are asked to give further explanation regarding those transactions.</p>

Related Parties

Question	Management response
3. What controls are in place to authorise and approve significant transactions and arrangements with related parties?	See above
4. What controls are in place to authorise and approve significant transactions outside of the normal course of business?	See above

Going Concern

Matters in relation to Going Concern

The audit approach for going concern is based on the requirements of ISA (UK) 570, as interpreted by Practice Note 10: Audit of financial statements and regularity of public sector bodies in the United Kingdom (Revised 2020). It also takes into account the National Audit Office's Supplementary Guidance Note (SGN) 01: Going Concern – Auditors' responsibilities for local public bodies.

Practice Note 10 confirms that in many (but not all) public sector bodies, the use of the going concern basis of accounting is not a matter of significant focus of the auditor's time and resources because the applicable financial reporting frameworks envisage that the going concern basis for accounting will apply where the body's services will continue to be delivered by the public sector. In such cases, a material uncertainty related to going concern is unlikely to exist.

For this reason, a straightforward and standardised approach to compliance with ISA (UK) 570 will often be appropriate for public sector bodies. This will be a proportionate approach to going concern based on the body's circumstances and the applicable financial reporting framework. In line with Practice Note 10, the auditor's assessment of going concern should take account of the statutory nature of the body and the fact that the financial reporting framework for local government bodies presume going concern in the event of anticipated continuation of provision of the services provided by the body. Therefore, the public sector auditor applies a 'continued provision of service approach', unless there is clear evidence to the contrary. This would also apply even where those services are planned to transfer to another body, as in such circumstances, the underlying services will continue.

For many public sector bodies, the financial sustainability of the body and the services it provides are more likely to be of significant public interest than the application of the going concern basis of accounting. Financial sustainability is a key component of value for money work and it is through such work that it will be considered.

Going Concern

Question	Management response
1. What processes and controls does management have in place to identify events and / or conditions which may indicate that the statutory services being provided by West Midlands Police and Crime Commissioner will no longer continue?	Home office provide direction under which the PCC acts.
2. Are management aware of any factors which may mean for West Midlands Police and Crime Commissioner that either statutory services will no longer be provided or that funding for statutory services will be discontinued? If so, what are they?	No
3. With regard to the statutory services currently provided by West Midlands Police and Crime Commissioner, does West Midlands Police and Crime Commissioner expect to continue to deliver them for the foreseeable future, or will they be delivered by related public authorities if there are any plans for West Midlands Police and Crime Commissioner to cease to exist?	Expect to continue to provide services. No intention for related public authorities to provide service.
4. Are management satisfied that the financial reporting framework permits West Midlands Police and Crime Commissioner to prepare its financial statements on a going concern basis? Are management satisfied that preparing financial statements on a going concern basis will provide a faithful representation of the items in the financial statements?	Yes – Satisfied that the PCC can prepare accounts on an on-going basis and it will provide a faithful representation of the items in the financial statements.

Accounting estimates

Matters in relation to accounting estimates

ISA (UK) 540 (Revised December 2018) requires auditors to understand and assess a body's internal controls over accounting estimates, including:

- The nature and extent of oversight and governance over management's financial reporting process relevant to accounting estimates;
- How management identifies the need for and applies specialised skills or knowledge related to accounting estimates;
- How the body's risk management process identifies and addresses risks relating to accounting estimates;
- The body's information system as it relates to accounting estimates;
- The body's control activities in relation to accounting estimates; and
- How management reviews the outcomes of previous accounting estimates.

As part of this process auditors also need to obtain an understanding of the role of those charged with governance, which is particularly important where the estimates have high estimation uncertainty, or require significant judgement.

Specifically do Audit Committee members:

- Understand the characteristics of the methods and models used to make the accounting estimates and the risks related to them;
- Oversee management's process for making accounting estimates, including the use of models, and the monitoring activities undertaken by management; and
- Evaluate how management made the accounting estimates?

We would ask the Audit Committee to satisfy itself that the arrangements for accounting estimates are adequate.

Accounting Estimates - General Enquiries of Management

Question	Management response
1. What are the classes of transactions, events and conditions, that are significant to the financial statements that give rise to the need for, or changes in, accounting estimate and related disclosures?	Pensions Liability. Property valuations
2. How does the PCC's risk management process identify and address risks relating to accounting estimates?	Risk Register is maintained and evaluated on a monthly basis.
3. How does management identify the methods, assumptions or source data, and the need for changes in them, in relation to key accounting estimates?	Covered in accounting estimates document
4. How do management review the outcomes of previous accounting estimates?	Covered in accounting estimates document
5. Were any changes made to the estimation processes in 2021/22 and, if so, what was the reason for these?	n/a

Accounting Estimates - General Enquiries of Management

Question	Management response
<p>6. How does management identify the need for and apply specialised skills or knowledge related to accounting estimates?</p>	<p>An assessment is carried out of all the necessary accounting judgements and experts employed where necessary. Guidance from the Accounting code of practice is also followed.</p>
<p>7. How does the PCC determine what control activities are needed for significant accounting estimates, including the controls at any service providers or management experts?</p>	<p>Evidence is sought that management experts have the necessary skills and qualifications before they are engaged.</p>
<p>8. How does management monitor the operation of control activities related to accounting estimates, including the key controls at any service providers or management experts?</p>	<p>Periodic reviews are carried out to ensure management experts are still suitable qualified to provide opinions.</p>
<p>9. What is the nature and extent of oversight and governance over management's financial reporting process relevant to accounting estimates, including:</p> <ul style="list-style-type: none"> - Management's process for making significant accounting estimates - The methods and models used - The resultant accounting estimates included in the financial statements. 	<p>The Accounting policies are agreed by the Joint Audit Committee before they are included in the statement of accounts. The accounting estimates are compiled by the Technical Accountant and reviewed and challenged in detail (including methods and models used) by the Head of Financial Accounting and Tax. The Statement of Accounts and associated estimates are then provided to the Chief Financial officer before being published.</p>

Accounting Estimates - General Enquiries of Management

Question	Management response
10. Are management aware of any transactions, events, conditions (or changes in these) that may give rise to recognition or disclosure of significant accounting estimates that require significant judgement (other than those in Appendix A)? If so, what are they?	Not aware
11. Why are management satisfied that their arrangements for the accounting estimates, as detailed in Appendix A, are reasonable?	yes
12. How is the Audit Committee provided with assurance that the arrangements for accounting estimates are adequate ?	Details provided in the Accounting policies paper of any estimates use and the rationale behind that.

Appendix A Accounting Estimates

Estimate	Method / model used to make the estimate	Controls used to identify estimates	Whether management have used an expert	Underlying assumptions: - Assessment of degree of uncertainty - Consideration of alternative estimates	Has there been a change in accounting method in year?
Land and buildings valuations	See Accounting policies paper attached	See Accounting policies paper attached	External valuer	See Accounting policies paper attached - Possible material uncertainty valuation due to COVID 19 but the impact of this is now waning	No
Useful Economic Life of assets	See Accounting policies paper attached	See Accounting policies paper attached	External valuer		No
Depreciation	See Accounting policies paper attached	See Accounting policies paper attached	External valuer		No
Valuation of defined benefit net pension fund liabilities	See Accounting policies paper attached	See Accounting policies paper attached	Yes- actuaries for the West Midlands Pension Fund (police staff) and the Government Actuary Department for police officers.	Assumptions were reviewed and the PCC have gone with the standard assumptions as they seem appropriate.	no

Appendix A Accounting Estimates

Estimate	Method / model used to make the estimate	Controls used to identify estimates	Whether management have used an expert	Underlying assumptions: - Assessment of degree of uncertainty - Consideration of alternative estimates	Has there been a change in accounting method in year?
Provisions	See accounting policies paper	See accounting policies paper	No	See accounting policies paper	No
Accruals	See accounting policies paper	See accounting policies paper	No	See accounting policies paper	No
Credit loss and impairment allowances	See accounting policies paper	See accounting policies paper	No	See accounting policies paper	No
Impairments	See accounting policies paper	See accounting policies paper	No	See accounting policies paper	No

Appendix A Accounting Estimates (Continued)

Estimate	Method / model used to make the estimate	Controls used to identify estimates	Whether management have used an expert	Underlying assumptions: - Assessment of degree of uncertainty - Consideration of alternative estimates	Has there been a change in accounting method in year?
LGPS gains and losses	Provided by Actuary	See accounting estimates paper	See accounting estimates paper	See accounting estimates paper	See accounting estimates paper
Non-adjusting PBSE	N/A	N/A	N/A	N/A	N/A



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