



# Internal Audit Progress report

**Guildford Borough Council**

KPMG Governance, Risk and Compliance Services

—  
**November 2021**

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# Executive Summary

The purpose of this document is to provide the Corporate Governance and Standards Committee with an update on the Internal Audit plan for 2021-22. We have summarised below the key points to draw your attention in the period since we last reported to you:

Activity	Comments
Progress against the plan	<ul style="list-style-type: none"> <li>— Commenced fieldwork for our Core Financial Controls reviews: Income &amp; Accounts Receivable, Expenditure &amp; Accounts Payable, Procurement and Capital Management;</li> <li>— Began scoping our Q4 reviews from the 2021-22 plan; and</li> <li>— Agreed with Management to replace our planned review of Core Financial Controls: Budgetary Control with reviews of the Council's self-assessment of compliance with the CIPFA Financial Management Code and Audit Committee effectiveness.</li> </ul>
Reports completed	<ul style="list-style-type: none"> <li>— Finalised our reports on Key Learnings from Covid, Safeguarding and Future Guildford Programme. See appendices A, B and C respectively for the executive summaries of these reports.</li> </ul>
Significant findings to highlight	<ul style="list-style-type: none"> <li>— Nothing new to report at this stage.</li> </ul>
Internal Audit – Key Performance Indicators	<ul style="list-style-type: none"> <li>— We have included our review level metrics to monitor and track performance and satisfaction with each internal audit in appendix D. We have received responses to questionnaires for our completed reviews.</li> </ul>



## For approval:

- Key Learnings from Covid
- Safeguarding
- Future Guildford Programme



## For information

- November 2021 internal audit progress report:

## Progress of plan

Below is the full status of the 2021-22 Internal Audit plan as approved by the Corporate Governance and Standards Committee.

Internal audit	Status					Reporting to CGSC	Results		Recommendations			
	Planning	Fieldwork	Draft Report	Final Report	Overall Rating		High	Medium	Low	Total		
01/22: HRA / RTB receipts	✓	✓	✓	✓	Partial assurance with improvement required	June 2021	1	6	-	7		
02/22: Performance Monitoring – KPI review one	✓	✓	✓	✓	Significant assurance with minor improvement opportunities	August 2021						
03/22: Performance monitoring – KPI review two	✓	✓	✓	✓	Significant assurance with minor improvement opportunities	August 2021	-	3	1	4		
04/22: Performance monitoring – KPI review two	✓	✓	✓	✓	Significant assurance with minor improvement opportunities	August 2021						
05/22: Safeguarding	✓	✓	✓	✓	Partial assurance with improvement required	November 2021	-	5	2	7		

## Progress of plan (cont.)

Internal audit	Status					Reporting to CGSC	Results		Recommendations			
	Planning	Fieldwork	Draft Report	Final Report	Overall Rating		High	Medium	Low	Total		
06/22: Key Learnings from Covid	✓	✓	✓	✓	November 2021	Significant assurance with minor improvement opportunities	-	2	4	6		
07/22: Future Guildford Programme	✓	✓	✓	✓	November 2021	Significant assurance with minor improvement opportunities	-	1	1	2		
08/22: Financial controls: capital management	✓	In progress	In progress	Not due	January 2022	Not due	-	-	-	-		
09/22: Financial controls: income and accounts receivable compliance	✓	In progress	In progress	Not due	January 2022	Not due	-	-	-	-		
10/22: Financial controls: expenditure and accounts payable compliance	✓	In progress	In progress	Not due	January 2022	Not due	-	-	-	-		
11/22: Financial controls: procurement	✓	In progress	In progress	Not due	January 2022	Not due	-	-	-	-		

## Progress of plan (cont.)

Internal audit	Status					Results		Recommendations			
	Planning	Fieldwork	Draft Report	Final Report	Reporting to CGSC	Overall Rating	High	Medium	Low	Total	
12/22: Follow up reviews from 2020-21	In progress	Not due	Not due	Not due	March 2022	Not due	-	-	-	-	-
13/22: Risk management	In progress	Not due	Not due	Not due	March 2022	Not due	-	-	-	-	-
14/22: CIPFA Financial Management and Audit Committee Effectiveness	In progress	Not due	Not due	Not due	March 2022	Not due	-	-	-	-	-
Total							<b>1</b>	<b>17</b>	<b>8</b>	<b>26</b>	

# Appendix A - Key Learnings from Covid

## Conclusion

We reviewed processes and controls over the Council's response to COVID and provide 'significant assurance with minor improvements opportunities' (Amber-Green) which is in line with management's forecast assurance. Our rating is broadly driven by good practice in areas such as the rollout of MS Teams and laptops or working remotely, standing up the Covid-19 governance structure and regular, effective communications from senior leadership to all staff throughout the pandemic.

We spoke to staff from various departments to understand how the Council responded to the pandemic. Staff broadly noted clear and robust processes with respect to the way in which the Council responded to the pandemic. In particular, the Council benefitted from the Future Guildford restructure and the implementation of Microsoft Teams capabilities. This enabled staff to easily migrate to remote working while feeling empowered to learn how to use these new systems with help available from IT when required.

The Council responded well to the need to urgently redeploy staff into new roles to help with efforts across the Borough. The Council made efforts to reallocate staff based on their skillsets capability. For example, setting up meals on wheels, welfare calls, and mobilising staff to engage with these initiatives to support the community.

In addition, communication from Senior Leadership was found to be regular, consistent and effective with the rapid establishment of the COVID Group that met daily during the peak of the pandemic to ensure that Government guidance and the needs of the Council were discussed formally and diligently. The COVID Group created a positive working culture with open and healthy dialogue. These meetings were not minuted and a formal action tracker does not exist. Through conversations with staff at the Council and Applied Resilience, we noted that documentation of the decisions made and the ability to subsequently review these decisions and their impact on corporate risks could be improved.

## Summary

Overall rating:		Significant assurance with minor improvement opportunities	
Priority rating:		Control design	Operating effectiveness
High	0	0	0
Medium	0	2	
Low	0	4	

## Acknowledgements

We thank the following individuals for their contribution during this internal audit:

- Claire Morris, Director of Resources
- Paul Puttock, Operations Lead
- Jon Formby, HR Business Partner
- Francesca Smith, HR Business Partner
- Jonathan Sewell, Head of Culture, Leisure and Heritage Services
- Justine Fuller, Head of Environmental and Regulatory Services, Executive Sponsor
- Darren Spice, IT Portfolio Manager
- Helen Barnsley, Senior Specialist Public Health
- Ed Walker, Applied Resilience



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# Appendix A - Key Learnings from Covid

## Areas of good practice

- ✓ The Council implemented the Future Guildford restructure and the roll out of Microsoft Teams shortly before the pandemic. This enabled the Council to migrate quickly to working from home arrangements during lockdown.
- ✓ The Council quickly established a COVID-19 Group consisting of key staff. This Group met daily during the peak of the pandemic to ensure that Government guidance and business operations were discussed.
- ✓ Regular communications were sent out by Senior Leadership to service leaders and other staff to provide updates on Government guidance and to manage the situation.
- ✓ Staff redeployment was performed by assessing the skills and physical abilities of staff members.
- ✓ PPE was mostly procured from two large active suppliers which already existed on the Council's supplier database. The Council had arrangements with local suppliers to access their branches at short notice if required.
- ✓ A second wave plan was created which documents the activities to be taken by each service within a specified timeframe based on the level of intelligence and triggers relating to national alert levels.
- ✓ Guidance documents were available to staff for support on ICT.

## Summary of key findings

<b>Formal Action Tracking and Minutes at Key Meetings</b>	<b>2.1</b> The Council were not consistently taking formal minutes for their Covid-specific groups and agreed actions were not formally monitored and reported on.
<b>Testing, review and update of business continuity plans</b>	<b>2.2</b> Business continuity plans are not regularly reviewed, updated and tested.
<b>HR Processes – Business World</b>	<b>2.3</b> There have been implementation and ongoing issues with Business World relating to HR processes.
<b>Staff feedback surveys</b>	<b>2.4</b> Staff have not been regularly consulted to understand feedback on processes that were newly-implemented or altered during the pandemic.
<b>Maintenance of a staff skillset database</b>	<b>2.5</b> The record of staff skills and capabilities for operational redeployment has not been maintained.
<b>Naming of formal deputies</b>	<b>2.6</b> The report issued by Applied Resilience includes a recommendation to name deputies that can cover for key staff in the event that they are unable to fulfil their role. This recommendation is yet to be implemented.



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# Appendix B - Safeguarding

## Conclusion

We reviewed the design and effectiveness of safeguarding policies, controls and training and provide 'partial assurance with improvements required' (amber-red), which is below Management's forecast. Our assurance rating is driven by findings around the safeguarding policy, particularly the clarity of its review and approval cycle as well as the need for the content to be updated. The draft strategic action plan needs enhancing to ensure that actions are detailed and specific, and that they are formally monitored and reported. Safeguarding training needs to be formalised, and ownership and processes for training compliance monitoring and reporting to be decided.

The Safeguarding policy was created in 2018 and approved at the time by an Executive decision which we have reviewed evidence for. The policy is detailed and comprehensive and reflects relevant legislation, for example there is a section that notes how the Council complies with responsibilities set out in the Care Act (2014). The policy lacks key administrative features such as date of most recent review and approval, date of next review and approval, version number, individual and/or group last approved by etc. Without this information summarised in a version control table, there is limited clarity around governance.

The policy is overly detailed in places, with long sections of text including duplicated information. It does not currently reference the newly-created safeguarding groups and does not outline a consistent approach as to where referrals and documentation should be stored.

There are clear processes for identifying and reporting safeguarding issues via a formal referral to Surrey County Council (through the Multi Agency Safeguarding Hub (MASH) and Children's Single Point of Access (C-SPA)). The policy and quick guides make it clear when there are circumstances that should lead to referrals being made. Line managers and the safeguarding lead work with staff to ensure that the appropriate referral form is submitted.

## Summary

Overall rating:	Partial assurance with improvements required	
Priority rating:	Control design	Operating effectiveness
High	0	0
Medium	5	0
Low	2	0

## Acknowledgements

We thank the following individuals for their contribution during this internal audit:

- Ian Doyle, Director of Service Delivery, Executive Sponsor
- Jo James, Strategic Lead Officer for Safeguarding
- Samantha Hutchison, Operational Lead Officer for Safeguarding
- Matt Gough, Head of Housing Services
- Siobhan Kennedy, Homelessness Advice and Allocations Lead



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# Appendix B - Safeguarding

## Conclusion (cont.)

Through discussions with staff and review of the policy, we note that there is no central log/system where all safeguarding issues/concerns are recorded along with detailed information and any corresponding documentation. Documentation and records of referrals made are kept locally by departments. We recognise that this would require sufficient IT infrastructure to implement and that this would need to meet all of the relevant accessibility, confidentiality and usability requirements and be aligned to current corporate systems used.

Having reviewed the draft and final terms of reference for the Operational and Strategic Safeguarding groups respectively, we note that whilst both provide details of meeting frequency, objectives and membership, each group would benefit from clarity around the roles and responsibilities of individuals. This should be clarified, particularly responsibilities around monitoring actions and reporting throughout the Council's wider governance structure. The groups are in early stages and therefore there have been no meetings with formally issued agendas, minutes, and reports. We are unable to comment on the operating effectiveness of the groups.

The Strategic Safeguarding group has created a Strategic Action Plan. This broadly captures all of the key areas and identifies appropriate actions to take going forward. The majority of actions are not set out in the SMART (Specific, Measurable, Achievable, Relevant, Time-bound) format. Actions are not specific enough and could benefit from being split out into more easily actionable steps. The actions could benefit from additional information such as the date they were added to the plan, target date for implementation and a regularly updated progress status. The Strategic Group together with the Operational Group should work towards prioritising areas and individual actions to ensure that appropriate and achievable target dates are assigned.

## Acknowledgements (cont.)

- Ali Holman, Specialist HR
- Hannah Cornick, Specialist HR
- Jonathan Sewell, Head of Culture, Heritage and Leisure



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# Appendix B - Safeguarding

## **Conclusion (cont.)**

The Council does not have a formal approach to training requirements, delivery, monitoring, and reporting. There are no formal exercises undertaken to determine the safeguarding training individuals need. There is no mechanism that aligns the roles and responsibilities of roles to the safeguarding training required. Training that is taking place is not formally monitored in terms of attendance and compliance. There is no central or local record where line managers and/or HR can monitor and report on an individual's training record with respect to Safeguarding.

As part of our review, we undertook a soft controls workshop to understand staff understanding of processes and controls as well as to discuss the different soft controls and participants' assessments as to where the Council is operating strongly and those areas where it operates less strongly. As part of the workshop, we asked participants to identify the strongest and weakest soft controls with respect to safeguarding. Commitment and discussability were initially identified as the stronger soft controls with staff commenting positively about colleagues having a genuine sense of commitment for the communities that they serve and there being a good culture of discussability within teams. Clarity and achievability were voted as the weaker soft controls with participants commenting that there is a lack of clarity over individual roles and responsibilities and limitations to achievability due to a lack of resource, IT support and Surrey County Council being responsible for taking referrals forward. As part of a more detailed and longer soft controls survey, results support our findings around the need for more structured training and formal lessons learned sharing.



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# Appendix B - Safeguarding

## Areas of good practice

- ✓ Quick guides which summarise procedures to follow when raising safeguarding concerns regarding adults or children are concise and offer staff an easily accessible document helping them deliver on their and Council's responsibilities in relation to safeguarding.
- ✓ The Safeguarding policy comprehensively outlines how the Council adheres to the relevant legislation such as the Care Act (2014).
- ✓ The Policy and quick guides clearly and succinctly outline the steps to be taken in order to make a formal safeguarding referral as well as the support available to all staff throughout this process.
- ✓ The Council has started putting appropriate governance structures with the Strategic and Operational Safeguarding Groups. The term of reference for these groups set out a foundation from which the Council can start to formally monitor and report on Safeguarding.

## Summary of key findings

### Policy and Procedure – Review and Approval

- 2.1 There is a lack of clarity within the Safeguarding Policy as to how frequently and significantly it has been reviewed and approved since it was created and there is no clear timeline of future expected reviews as part of a version control table.

### Safeguarding Policy - Content

- 2.2 The Policy is long and contains a large volume of detail, often with sections spanning multiple pages and duplicating information. Other areas include outdated information or information that is missing altogether.

### Draft Strategic Action Plan

- 2.3 The identified actions in the Council's Draft Strategic Action Plan are not consistently documented as SMART actions (Specific, Measurable, Achievable, Relevant and Time-bound) and implementation of the actions often relies on a select few individuals.

### Safeguarding Training

- 2.4 The Council does not have a standardised approach in terms of training required for each role, a rigorous schedule of delivery and refresh sessions for the various training modules relevant to Safeguarding listed in the Policy and Procedure. There is no centralised monitoring of compliance with training requirements for each employee nor any regular reporting on the training compliance.

### Recording Safeguarding Referrals

- 2.5 There is no central log of all Safeguarding referrals made.



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# Appendix B - Safeguarding

## Summary of key findings (cont.)

### Strategic and Operational Safeguarding Groups

2.6 The governance bodies the Council has put in place regarding Safeguarding are in their early stages and therefore further work is required to be able to evidence and therefore comment on their effectiveness.

### Sharing Best Practice and Lessons Learned

2.7 Sharing best practice and lessons learned is limited to occasional communications in the form of leaflets issued by Surrey County Council and ad-hoc sharing within teams.



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# Appendix C - Future Guildford Programme

## Conclusion

We reviewed the design and effectiveness of governance arrangements, risk assessment, reporting and action tracking regarding the Future Guildford Programme ('the Programme') and provide 'significant assurance with minor improvement opportunities' (amber-green), which is in line with Management's forecast. Our rating is driven by regular and varied governance arrangements, broadly robust tracking against deliverables and good initial consultations with staff. Our findings relate to formal lessons learned and updates to the Council's Organisational Culture Framework.

The Council, alongside external consultants Ignite, implemented robust governance structures during the Programme. This included an overall Future Guildford Project Board, reporting to Overview and Scrutiny Committee, the ICT & Digital Programme Board and Customer Experience Forum. Regular reports were taken to these meetings outlining key information such as progress against plan, highlights reports and budget updates.

During the early stages of the Programme there were robust and regular consultations and communications with staff outlining how the Programme may affect them and their roles. The resources directorate supported this further with a launch day including a presentation that reminded staff of the importance of the Programme, how the transition would be rolled out and the skills and learning necessary to successfully implement change. We reviewed results summarised from a staff survey undertaken during the Programme. This showed that the Council sought to understand staff understanding. The Council has not subsequently surveyed and consulted with staff through a formal lessons learned exercise, in order to understand how staff are embedding change into their ways of working post-implementation. The Council's Organisational Culture Framework is out of date and not consistently used.

## Summary

Overall rating:	Significant assurance with minor improvement opportunities	
Priority rating:	Control design	Operating effectiveness
High	0	0
Medium	1	0
Low	1	0

## Acknowledgements

We would like to thank the following individuals for their contribution during this internal audit:

- Claire Morris, Director of Resources, Executive Sponsor
- James Whiteman, Managing Director
- Ian Doyle, Service Delivery Director
- Ian Crocker, Organisational Development Manager
- Dave Mullin, External Consultant (Ignite Consulting)
- Henry Branson, External Consultant (Ignite Consulting)



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# Appendix C - Future Guildford Programme

## Areas of good practice

- ✓ The Programme was on the agenda at Overview and Scrutiny Committee at key milestones. Updates were presented by the Managing Director, Director of Resources and Senior Specialist Human Resources providing summaries covering areas such as progress against plan, financial savings and technology implementations.
- ✓ The main governing body for the Programme was the Future Guildford Project Board. The meetings had regular agenda items including highlights report, budget update and benefits updates.
- ✓ As the Programme moves from implementation to transition, there are now fortnightly escalations sessions that include the Director of Resources, Ignite Consultants and the Service Delivery Director. Ignite produced a report in June 2021 outlining the Programme benefits. This report outlines the original aims of the programme as set out in the original business case. The aims are RAG rated with a current status update and a summary description of what happened in the programme against each aim.
- ✓ As part of the updates in to Overview and Scrutiny Committee, savings and project costs to date were presented. This would outline current working assumptions and savings based on project costs to date.
- ✓ The Programme Board meeting report from July 2019 outlines the key elements of the Phase A consultation with staff. The report outlined the consultation pack to staff, including personal letters and the Phase A consultation document covering background, the model, consultation approach, policies etc. We reviewed areas of the staff intranet that contain all of the consultation information over the course of the Programme implementation and found these to be well readily available to all staff and well signposted.

## Summary of key findings

### Lessons Learned – Ongoing Staff Surveys and Consultations

- 2.1 The Council is yet to undergo a formal, comprehensive exercise to understand the full extent of lessons learned from the Programme implementation, including continued staff surveys and consultations to measure how well staff have adapted to new organisational structures and processes.

### Review of Organisational Culture Framework

- 2.2 The Council's organisational Culture Framework has not been reviewed or updated since 2015 and is not used in a consistent and formal manner by management to support teams.



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# Appendix D - Key Performance Indicators

As part of our internal audit delivery, we issue satisfaction questionnaires alongside each final report. The table below sets out the results of these questionnaires, completed by the Executive Sponsor for each review. This is graded on a 1 to 5 scale (5 high).

Questions		01/21	02/21	03/21	04/21	05/21	06/21	07/21	08/21	09/21	10/21	11/21	12/21	13/21	14/21
The Internal Audit Team demonstrated a strong understanding of GBC	<i>Importance:</i>	4		4		TBC									
	<i>Achievement</i>	4		4		TBC									
Internal Audit challenges management's current thinking and brought new ideas to the table.	<i>Importance:</i>	3		4		TBC									
	<i>Achievement</i>	3		4		TBC									
Internal Audit provided timely communication in setting up the review, progress and issues arising.	<i>Importance:</i>	5		4		TBC									
	<i>Achievement</i>	5		4		TBC									
Internal Audit provided a clear and concise report with understandable findings.	<i>Importance:</i>	4		4		TBC									
	<i>Achievement</i>	4		4		TBC									
Internal Audit actions were practical and demonstrated an understanding of the issues reviewed.	<i>Importance:</i>	4		4		TBC									
	<i>Achievement</i>	4		4		TBC									
Internal Audit attempted to complete their work in an efficient way and cause the minimum disruption and loss of management time.	<i>Importance:</i>	4		4		TBC									
	<i>Achievement</i>	4		4		TBC									
Internal Audit is a valuable resource. I would seek their involvement in the future.	<i>Importance:</i>	5		4		TBC									
	<i>Achievement</i>	5		4		TBC									
I am satisfied with Internal Audit process and outcomes achieved during their audit review.	<i>Achievement</i>	4		4		TBC									



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