

Guildford Borough Council

Annual Governance Statement 2022/23

1. SCOPE OF RESPONSIBILITY

- 1.1. Guildford Borough Council is responsible for ensuring that it conducts its business in accordance with the law and proper standards and that public money is safeguarded, properly accounted for and used economically, efficiently and effectively. The Council also has a duty under the Local Government Act 1999 to make arrangements to secure continuous improvement in the way in which its functions are exercised, having regard to a combination of economy, efficiency, and effectiveness.
- 1.2. In discharging this overall responsibility, the Council is responsible for putting in place proper arrangements for the governance of its affairs to facilitate the effective exercise of its functions, including arrangements for the management of risk.
- 1.3. The Council has considered the principles of the CIPFA/SOLACE framework *Delivering Good Governance in Local Government* (2016), including compliance with the CIPFA publication on *The Role of the Chief Financial Officer in Local Government* (2016) in the preparation of this statement.
- 1.4. This statement explains how the Council has complied with the code and meets the requirements of regulation 4 of the Accounts and Audit Regulations 2015 in relation to internal control.

2. THE PURPOSE OF THE GOVERNANCE FRAMEWORK

- 2.1. The governance framework comprises the systems, processes, culture, and values by which the authority is directed and controlled and the activities through which it accounts to, engages with, and leads the community. It enables the authority to monitor the achievement of its strategic objectives and to consider whether those objectives have led to the delivery of appropriate, cost-effective services.
- 2.2. The system of internal control is a significant part of that framework and is designed to manage risk to a reasonable level. It cannot eliminate all risk of failure to achieve policies, aims and objectives and

can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of the Council's policies, aims and objectives, to evaluate the likelihood and impact should those risks be realised and to manage those risks efficiently, effectively, and economically.

2.3 The governance framework has been in place for the year ended 31 March 2023 and up to the date of approval of the statement of accounts.

3. GOVERNANCE FRAMEWORK

3.1 The Council is a complex organisation with an appropriately comprehensive governance framework that works in a dynamic environment and keeps its processes under constant review. A description of how the Council puts the principles of good governance, set out in the CIPFA/SOLACE framework into practice is set out in the following table along with recent achievements, developments, and areas for improvement.

Principles of Good Governance

A. Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law

Arrangements the Council has for delivering good governance

- Council's Constitution, includes:
 - Council procedure rules for conduct at meetings.
 - financial and procurement procedure rules.
 - codes of conduct for Officers and Councillors.
 - protocol on decision making by lead councillors.
 - Protocol on Councillor/Officer Relations.
 - arrangements for dealing with allegations of misconduct by councillors.
 - Probity in Planning Councillors' Handbook.
 - Induction for new councillors and staff on standards of behaviour expected.
 - Guidance on use of social media and email signatures issued to councillors.
 - Staff performance framework includes behavioural framework & behaviour profiles are included within job descriptions.
 - Declarations of interest made and recorded at meetings.
 - Register of councillors' interests maintained.
 - Register of gifts and hospitality maintained for Councillors and staff.
 - Anti-Fraud and Corruption Strategy.
 - Anti-Bribery Policy.
 - Whistle blowing policy.
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Recent *achievements, developments* and areas for improvement

The Corporate Governance and Standards task group has continued to meet during 2022/23 and reported on its progress to the Corporate Governance and Standards Committee during the year.

Principles of Good Governance

Arrangements the Council has for delivering good governance

- Corporate Management Board (CMB) monitor compliance with laws and council policies, working with the Joint Management Team (JMT).
- The Statutory Officers, Strategic Director for Transformation and Governance and the Executive Head of Organisational Development meet at least monthly to discuss governance matters.
- Officer health and safety group in place to monitor health and safety compliance.
- Complaints policy in place.
- Customer services manager monitors and reports on complaints performance to corporate management team and Overview and Scrutiny Committee as part of the Corporate Performance Monitoring report.
- Corporate Governance & Standards Committee (CGSC) in place whose remit is set out within the Constitution.
- Overview and Scrutiny Committee (OSC) review of decision making.
- Procurement strategy adopted in June 2020, policy and toolkit in place, revised procurement procedure rules approved in May 2021.
- An officer Corporate Procurement Board (CPB) monitors compliance with the procurement strategy and policy.
- All committee reports to Executive and Council require review of legal and financial implications to be completed and signed off by Monitoring Officer (MO) and Chief Finance Officer (CFO).
- Executive Advisory Boards in place to advise Executive on matters of strategic importance to the Council.
- Monitoring Officer provisions in place.

Recent achievements, developments and areas for improvement

Corporate Procurement Board has met fortnightly throughout 2022/23 to improve governance arrangements around procurement, particularly where exemptions have been applied.

Audit of scheduled for early 2023/24

Principles of Good Governance

Arrangements the Council has for delivering good governance

Recent *achievements, developments and areas for improvement*

B. Ensuring openness and comprehensive stakeholder engagement

- The Council's vision and priorities are set out in the corporate plan adopted 1 November 2021. Public consultation undertaken on priorities in 2020.
- Consultation policy and community engagement strategy in place which adheres to consultation standards.
- Freedom of Information Act performance monitored by CMB and CGSC. Log of Freedom of Information (FOI) responses is published on the website.
- Online council tax information published.
- Transparency information published on website.
- Records of decision making maintained and published on website.
- Forward programme of committee meeting dates and agenda items published on-line with reporting dates adhered to.
- Active programme of focus groups and surveys undertaken for specific service initiatives.
- Active use of social media and on-line tools to engage customers.
- Consultation responses published on the Council's website (e.g., Local Plan).
- Recognition of the importance of and active engagement in key strategic partnerships such as Guildford Surrey Board, Health and Wellbeing Board, Local Enterprise Partnership (EM3) and service specific partnerships.

Principles of Good Governance

Arrangements the Council has for delivering good governance

Recent achievements, developments and areas for improvement

C. Defining outcomes in terms of sustainable economic, social, and environmental benefits

- Corporate Plan 2021-2025 which sets out the Council's vision, key themes and priorities.
- Performance Monitoring Reports against corporate plan priorities reported to CMB and OSC.
- Programme and project management system now embedded.
- Community engagement strategy.
- Monitoring of key performance indicators undertaken by CMB.
- Committee report template now includes Climate Change/Sustainability Implications.
- Business planning process and capital programme development aligned to the corporate plan through the new service planning and project and programme governance framework, bids for funding scored against achievement of corporate plan priorities.

Internal audit of performance monitoring reported to CGSC in July 2022 assessed as significant assurance with minor improvements which is an improvement from 2020-21 when it was assessed as partial assurance.

Principles of Good Governance

Arrangements the Council has for delivering good governance

Recent achievements, developments and areas for improvement

D. Determining the interventions necessary to optimise the achievement of the intended outcomes

- Medium term financial strategy and plan in place, reviewed annually and published as part of the Council's budget book.
- Business planning process in place to align financial resources with corporate plan priorities.
- Financial recovery plan has been prepared, and progress reported at every CMB, Executive Briefing, and CGSC meetings.
- Mandate and business case process (PPM Governance) introduced for new projects and policies.
- Business planning guidance for managers in place and reviewed annually.
- Scrutiny of the budget and business planning bids by Joint Executive Advisory Board.
- Forward Plan maintained on a rolling 12-month basis.
- Regular CMB and Executive briefing meetings held to discuss strategy and Council business and reports to committees.
- Directors and senior officers hold regular meetings with Lead Councillors.
- Joint Management Team (JMT) in place.
- Managers' group in place.
- Officer Enterprise Portfolio Board in place which monitors all the key Council workstreams.
- Strategic Programmes and Projects Board in place to monitor the delivery of major projects, with Housing; Capital, transport and Infrastructure; Weyside Urban Village and other sub-boards.

New Joint Appointments Committee and Joint Governance Committee put in place to oversee key elements of the Guildford – Waverley collaboration project. Inter Authority Agreement agreed between the two councils.

Individual S113 agreements in place to cover staff cross working across the two authorities

Service challenge sessions with all service areas undertaken – phase one detailed review of budgets saved £1.6 million and phase 2 a look at potential future service changes, including joint working, and delivery options.

Officer Financial Control Panel set up to scrutinise council spending

Councillor working group set up to monitor progress against the workstreams in the financial recovery plan.

Principles of Good Governance

Arrangements the Council has for delivering good governance

Recent *achievements, developments* and areas for improvement

- Property Review Group in place to review all assets on a rolling programme and optimise property asset utilisation and performance.
- Capital Programme Monitoring Group in place to monitor progress of capital projects, which are not major projects and maintain an up to date forecast of the profile of capital expenditure.

E. Developing capacity, including the capability of leadership and the individuals within it

- Organisational development framework includes continuous performance and development reviews of staff through one-to-one meetings and clear job role profiles with behavioural profiles.
- The constitution sets out the role of statutory officers and the role of the Leader.
- The Council is compliant with CIPFA guidance on the Role of the CFO.
- Head of Paid Service (HoPS), CFO, and MO are part of the Corporate Management Board and attend Executive Briefings and full Executive meetings.
- Professionally trained staff in relevant fields in place and continuing professional development encouraged as part of performance and development framework.
- Regular staff development training programme in place.
- Active support for staff to obtain external qualifications.
- Scheme of delegation and financial procedure rules in place.

Principles of Good Governance

Arrangements the Council has for delivering good governance

- Councillor development steering group in place which develops and implements an active programme of Councillor training, including a full induction programme to be implemented following the Borough Council elections in May 2023.
- Recognition of the importance of and active engagement in key strategic partnerships such as Guildford Surrey Board, Health and Wellbeing Board Local Enterprise Partnership (EM3) and service specific partnerships
- Work with partners through the Local Resilience Forum.

Recent achievements, developments and areas for improvement

Financial Procedure Rules, and the wider constitution need to be reviewed in 2023/24

F. Managing Risks and performance through robust internal control and strong public financial management

- Corporate risk register and new risk management strategy agreed in April 2022.
- Risk management group in place.
- Financial risk register in place and used to inform the financial sustainability of the budget and adequacy of the level of reserves.
- Internal audit work programme informed by risks.
- Internal audit is outsourced, fully resourced and effective.
- Compliance with the CIPFA code on managing the risk of fraud and corruption.
- Role of the OSC is clearly set out in the constitution and its work programme is developed by the chairman, vice-chairman, and officers and agreed by the committee. Agendas and minutes are published online.
- Compliance with the CIPFA Financial Management code.

Risk management group to review corporate risks chaired by the Director of Transformation and Governance

Following partial assurance audit in 2020/21, the revised risk management strategy and framework has been adopted by CGSC in April 2022. In November 2022, KPMG reported significant assurance in respect of Corporate Risk Management.

Principles of Good Governance

Arrangements the Council has for delivering good governance

- CMB oversees key governance, data protection and risk management information and receives reports from the health and safety group.
- Role of the CGSC is clearly set out in the constitution and has an active work programme informed by officers and agreed by the committee. Agendas and minutes are published online.
- A summary of internal and external audit reports is reported to CGSC on a regular basis along with annual internal audit opinion.
- Progress against audit plan and individual audit recommendations are monitored and reported to CGSC.
- The Council has comprehensive data protection policies and a designated data protection officer who monitors compliance with legislation.
- Information security risk group, led by the Senior Information Risk Owner in place which reviews the Council's information governance procedures and any necessary improvements.
- CGSC receives regular financial monitoring reports.
- All projects require a risk register and project board in line with the approved PPM governance framework.

Recent achievements, developments and areas for improvement

Audit of the Council's compliance with the CIPFA Financial Management Code in 2021/22 found significant assurance with minor improvement opportunities

G. Implementing good practices in transparency, reporting and audit to deliver effective accountability

- The Council publishes significant information on its website.
- 'Style guide' in place to encourage officers to write reports in plain English, and new accessible report template to be introduced from May 2023. Annual financial statements include a narrative summary on the Council's performance during the year as well as reporting the financial position.

The Council does not currently produce a formal annual report; however, the CFO's Narrative Statement in the Council's Statement of Accounts reports the majority of information that an annual report would be expected to cover.

Principles of Good Governance

Arrangements the Council has for delivering good governance

- Effective internal audit function in place which complies with public sector audit standards and the CIPFA statement on the Role of the Head of Internal Audit.
- Community engagement strategy in place
- The Council has reaffirmed, and adopted as best practice, the position that all committee reports are made public unless there are unequivocal legal or commercial reasons to the contrary and that where practicable, information within a report which is legally exempt from publication should be isolated from the body of the report as a restricted appendix, with the remainder of the report made available to the public.
- All restricted committee reports now clearly and precisely state at the point the agenda is published all of the following:
 - (a) Why the content is to be treated as exempt from the access to information publication rules.
 - (b) To whom within the Council the content is restricted
 - (c) When, following a period of exemption, the exempt information can be expected to be made public.
 - (d) Details of how the decision to maintain the exemption may be challenged.
- Working group reports and minutes made available to all councillors.

Recent achievements, developments and areas for improvement

The Council is compliant with the mandatory elements of the Local Government Transparency Code 2015 in respect of the publication of data.

4. REVIEW OF EFFECTIVENESS

- 4.1. The Council has responsibility for conducting, at least annually, a review of the effectiveness of its governance framework, including the system of internal control. The review of effectiveness is informed by the work of the senior managers within the authority who have responsibility for the development and maintenance of the governance environment, the Head of Internal Audit's (HoIA) annual report, and by comments made by the external auditors and other review agencies and inspectorates.
- 4.2. The HoIA is required to provide an annual opinion in accordance with Public Sector Internal Audit Standards (PSIAS), based upon and limited to the work performed on the overall adequacy and effectiveness of the Council's risk management, control and governance processes (i.e. the system of internal control). This is achieved through a risk-based programme of work agreed with Management and approved by the CGSC, which can provide assurance, subject to the inherent limitations.
- 4.3. The purpose of the HoIA opinion is to contribute to the assurances available to the Accountable Officer¹ and the Council which underpin the Council's own assessment of the effectiveness of the system of internal control. The opinion does not imply that the HoIA has covered all risks and assurances relating to the Council. The opinion is derived from the conduct of risk-based plans generated from a robust and Management-led Assurance Framework. As such it is one component that the Council takes into account in writing this Annual Governance Statement.
- 4.4. The HoIA Opinion for 2022/23 on the overall adequacy and effectiveness of the Council's framework of governance, risk management and control was: **'Significant assurance with minor improvement opportunities'**. Whilst internal audit has noted robust aspects of and improvements in the Council's system of internal control, for example the number of audits with 'significant assurance with minor improvement opportunities' achieved in 2022/23 in respect of performance monitoring, risk management and core financial control and governance audits, there were four audits that received 'partial assurance with improvements required' which were budgetary controls, additional payroll discrepancy review, corporate programmes and customer services and complaints handling. They recognise improvements in core areas such as finance and governance,

¹ Chief Finance Officer

they are comfortable that the overall control environment is robust. The Internal Audit team raised six high priority actions in 2022/23:

- Customer services: complaints handling review - agreeing timescales for acknowledging and responding to customer complaints.
- Corporate programmes redevelopment projects review – ensuring procurement processes are strengthened on WUV, from procuring contracts through to contract management.
- Two relating to budgetary controls review:
 - Tighter controls on unbudgeted staff expenditure, including establishing a base establishment and more robust sign off by finance for non-established staff.
 - Robustness of budget monitoring – ensure reported regularly and service leads and directors have scrutinised the forecasts.
- Two relating to the additional review in the payroll budget discrepancy:
 - Finalising the Council’s establishment by way of agreeing a base then monitoring spend against the establishment closely as well as regular reconciliations.
 - Ensure there is a formalised, clear and consistent approach to finance oversight of corporate programmes.

5. INTERNAL AUDIT STATEMENT

5.1 The HoIA Opinion was presented to the Council’s CGSC on 15 March 2023 ([see HoIA Opinion²](#)). In 2022/23, there were 11 planned pieces of work which were completed. The results of the work carried out in the year to 31 March 2023 are shown in the table below:

Assurance Rating	Number of Audits	
Significant Assurance	0	0%
Significant Assurance with minor improvement opportunities	7	64%
Partial assurance with improvements required	4	36%
No Assurance	0	0%
No Opinion (one-off projects) Value for Money	0	0%
In progress (Inc. fundamental service reviews)	0	0%

² The Opinion forms part of Appendix 1 of Agenda Item 7

- 5.2 Internal audit reports provide management recommendations designed to address weaknesses in the system of internal control. The outcomes of these audits are reported regularly on a summary basis to the CGSC giving councillors an opportunity to understand the Council's compliance with key controls and to discuss any areas of concern with the auditors. We also update councillors on the progress with implementation of recommendations. In 2022/23, Internal Audit raised 6 high priority recommendations as detailed in 4.4 above.
- 5.3 A collaboration with Waverley Borough Council started during 2022/23. The first step was a joint Chief Executive followed shortly after with Joint Strategic Directors and then the Joint Management Team which consisted of Joint Executive Heads of Service with a Business Support team. There are no decisions yet as to any future collaboration, although both Councils are using S113 agreements to share staff. A Transformation and Collaboration board has been set up, along with a Joint Executive for consideration of collaboration matters.

6. SIGNIFICANT GOVERNANCE ISSUES AND ACTION PLAN

- 6.1. The Council continues to face on-going financial pressures. As a result of this challenging environment, it is recognised that although there has been improvement in the governance arrangements more work is required. Where we have identified areas for further improvement, we will take the necessary action to implement changes that will further develop our governance framework.

Progress on Governance Issues reported in the 2021/22 Annual Governance Statement:

- 6.2. The significant governance issues arising in 2021/22 and progress made against them are shown in table below:

Area	Actions Agreed	Progress Made
Impact of COVID-19 Pandemic	The continued recovery from the pandemic continues to pose a significant challenge in terms of budget setting and medium-term financial planning.	During 2022/23 service challenge meetings were held with services to review current budgets and also look to potential opportunities for the future in a bid to create efficiencies within the MTFP period. This work continues as part of the collaboration and transformation work.
Compliance with the CIPFA financial management code	<p>2021/22 was the first full year of implementation of the CIPFA FM Code. An updated assessment of the extent to which the authority complied with the Code was undertaken by the Director of Resources, and an internal audit found significant assurance with minor improvement opportunities. The authority is confident that it is generally compliant with the Code but has identified some key areas where improvements could be made:</p> <ul style="list-style-type: none"> • The self assessment should be reported to CMB and CGSC alongside with AGS. • The council could benefit from a formal external financial resilience assessment. • Financial benchmarking should be reported to councillors on an annual basis. 	<p>Financial management training was rolled out to Guildford budget managers in 2021/22 but has not been replicated with the new collaboration structure, and is something to look at during 2023/24 and 2024/25.</p> <p>The Council has implemented a financial recovery plan with the aim to avoiding a s114 notice during 2023/24 and 2024/25.</p>

	<ul style="list-style-type: none">• The Council's asset framework, policy and guidance should be updated along with introducing a formal asset management plan.• The Council could consider additional reporting on value for money to members of the public.• The Council should consider using the IFAC/PAIB appraisal guidance set out in 'Project and Investment Appraisal for Sustainable Value creation: Principles in project and Investment Appraisal (2023)' is in project and performance management framework.	
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Area	Actions Agreed	Progress Made
Core Financial Systems	<p data-bbox="436 236 1189 767">During 2020/21, an internal audit review of core financial systems found partial assurance with improvements required. Further audits in 2021/22 found that the audit recommendations had been implemented and there was significant assurance with minor improvement opportunities with the exception of the Income and Accounts receivable audit which had one high priority recommendation relating to lack of formal procedures and controls to ensure regular monitoring of outstanding debt and subsequent chasing of customers.</p> <p data-bbox="436 853 1104 975">An Internal audit of HRA RTB receipts during 2021/22 found partial assurance with improvements required.</p>	<p data-bbox="1249 225 1962 437">The Accounts receivable team have now reallocated the workload so each team member has responsibility for council services. This creates accountability and ownership and means focus can be made where it is needed.</p> <p data-bbox="1249 496 1962 708">During 2021/22 regular high-level reporting on debt levels was presented to CGSC as part of the budget monitoring reports. This has been continued and further enhanced during 2023/24.</p> <p data-bbox="1249 863 1973 1075">A RTB receipts table has been included in the budget monitoring reports highlighting progress against the government targets for spending the receipts without needing to repay to government.</p>

<p>Guildford and Waverley Collaboration</p>	<p>In July 2021, Guildford and Waverley Councils agreed to collaborate and explore partnership working across the two councils with a view to cutting costs and protecting local services. The Councils agreed to share a Joint Management Team comprising the Chief Executive, Directors and Heads of Service with a view to exploring further collaboration subject to business cases to do so. A Joint Appointments Committee of councillors was established to oversee senior recruitment and the Joint Chief Executive as appointed in November and commenced in office in December. An inter-authority working group of councillors met to develop the heads of terms for the Inter-Authority Agreement between the two councils, and their recommendations were agreed by Full Council meetings in April 2022. These recommendations included a new Joint Governance Committee, which will periodically review the Inter-Authority Agreement and the partnership's risk assessment. The Joint Management Team is currently under consultation and is likely to be appointed and in place by October 2022</p>	<p>The new Joint Management Team has been operation since October 2022 and has contributed savings to both Councils.</p> <p>Further opportunities for collaboration and partnership working have been implemented via a S113 agreement for staff sharing where this has been appropriate. Further collaboration opportunities will come forward on a case by case basis from services. There is a financial saving target in each of the next two financial years.</p>
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- 6.3 In addition, there were a number of follow-up reviews of audits which received partial assurance in 2021/22, which were revisited in 2022/23. The follow up audit revealed that of the recommendations made in the partial assurance audits in the previous year, 19 had been fully implemented, and 4 were not yet fully implemented. These will be subject to further follow up review during 2023/24.

New Governance Issues arising in 2022/23:

Contract management issues

- 6.4 The Monitoring Officer has identified that there are significant concerns around governance failures in the housing maintenance service. The issue was first raised in 2022/23 and an investigation commenced in July 2023.
- 6.5 There appears to have been a lack of robust governance in place around the Council's use of agency workers, management of officers, financial control and contract management, with at least one particular contractor.
- 6.6 An internal governance review is taking place in 2023/24 to ascertain how this situation arose and provide recommendations for the future in order that assurance may be given. Analysis is ongoing into any potential financial loss to the Council and any opportunities for recovery of funds.
- 6.7 There is a separate item on the matter before the Corporate Governance & Standards Committee on 29 November 2023 from the Monitoring Officer, and this issue will be more formally reported to that Committee when the review has been completed and is likely to feature in the 2023/24 Annual Governance Statement in due course.

Financial Recovery Plan

- 6.8 Whilst monitoring 2022/23 position, and preparing the budget for 2023/24, large budget gaps were being reported. During late 2022/23 and early 2023/24 the Council embarked on Service Challenge exercises where all services reviewed their budgets line by line to justify what they are spending on. This achieved £1.6 million of savings, but more work was to be done.
- 6.9 Phase two of the service challenge meetings consisted of a more strategic look at services, to be included as part of the next stage of the

collaboration – efficiencies and collaboration opportunities. These have yet to be taken forward.

- 6.10 The Council produced a revised budget in July 2023, still with a budget gap for 2023/24 whereby a financial recovery plan was put in place and will be continuing into the MTFP period.

Compliance with CIPFA Financial Management (FM) Code

- 6.11 The Council reported a budget gap for 2023/24 which was increasing for the MTFP period. The Financial Management Code needs to be updated in line with the Financial Recovery Plan that has been implemented at the Council and reported to Councillors regularly. Areas where improvements could be made are:
- (a) The self-assessment should be reported to Corporate Management Board, JMT and the Corporate Governance and Standards Committee alongside the Annual Governance Statement.

Guildford – Waverley Collaboration

- 6.12 The Joint Management Team between Guildford and Waverley has been in place since October 2022. Further opportunities for collaboration and partnership working have been implemented via a S113 agreement for staff sharing where this has been appropriate. Further collaboration opportunities will come forward on a case-by-case basis from services, following approval from both Executives in November 2023 to progress with the collaboration.
- 6.13 There is a financial saving target in each of the next two financial years.

7. ASSURANCE SUMMARY

- 7.1 Good governance is about running things properly. It is the means by which the Council shows it is taking decisions for the good of the people of our area in an equitable and open way. It recognises the standards of behaviour that support good decision-making: collective and individual integrity, openness and honesty. It is the foundation for the delivery of good quality services and fundamental to showing that public money is well spent.
- 7.2 During 2022/23, the Council embarked on the first stage of collaboration and also faced financial pressures with an increasing MTFP budget gap. It has been very challenging with more work to be done.

7.3 We confirm, to the best of our knowledge and belief, that this Statement provides an accurate and fair view.

Signed:

Leader of the Council on behalf of Guildford Borough Council

Signed:

Joint Chief Executive on behalf of Guildford Borough Council