



KPMG LLP

UK Oversight Board Charter and Terms of Reference

These Terms of Reference of the UK Oversight Board are those referred to in the Limited Liability Partnership Agreement of KPMG LLP (“the LLPA”). In these Terms of Reference, capitalised words and expressions shall, unless the context otherwise requires, have the meanings assigned to them in the LLPA and the Operating Provisions.

In these Terms of Reference, the “Group” shall have the same meaning assigned to it as outlined in the LLPA as follows: “Group” means Holding LLP and its subsidiaries from time to time. Any mention of the “Firm” or the “LLP” refers specifically to the UK Firm.

UK OVERSIGHT BOARD CHARTER

1 Role of the UK Oversight Board

The role of the UK Oversight Board (the “Board”) is to ensure that the Firm complies with its legal and regulatory responsibilities, particularly the principles and provisions under the Audit Firm Governance Code.

With respect to the following stakeholders, the Board’s responsibilities include the following:

UK Executive Committee

- (i) Gives supportive and constructive challenge to the UK CEO and UK Executive Committee
- (ii) Recognises that the UK Executive Committee is responsible for delivering the Firm’s output, distinctive from the Board’s oversight role

Audit Board

- (i) Supports the Audit Board in its purpose to promote Audit Quality, including the Firm’s strategy, culture, investment and remuneration in support thereof.
- (ii) Assumes responsibility for the objective to avoid persistent material structural cross-subsidy between the Audit practice and the rest of the Firm, in accordance with the FRC’s principles of Operational Separation.

Public Interest Committee (“PIC”)

- (i) Regarding regulatory changes and matters that may substantially affect the Firm, the Board will seek input from the PIC to inform any deliberations or decisions related to these issues.
- (ii) In relation to the Group strategy implemented in the UK, the Board will consult with the PIC before any modifications are made to the implementation of the strategy, and the PIC may provide recommendations prior to implementation.

Wider Community

- (i) Ensures that the Firm’s strategy, actions and decisions in the UK uphold public interest obligations, build public trust and reinforce our reputation as a responsible business that reflects and supports the community and profession in which we operate.
- (ii) Demonstrates its commitment to the public interest through pursuit of the purpose of the Audit Firm Governance Code (“AFGC”) and regular dialogue with the Firm’s Independent Non-Executives and Audit Non-Executives.

TERMS OF REFERENCE

2 Composition and membership of the Board

2.1 The Board shall comprise:

- (i) The Chair of the UK Oversight Board (“UK Chair”) appointed by the Group Nominations Committee and elected by the UK Partners as Individual Members;
- (ii) The UK Chief Executive Officer (“UK CEO”) appointed by the Group Nominations Committee and elected by the UK Partners as Individual Members;
- (iii) One Executive member who must be a member of the UK Executive Committee nominated by the UK CEO;
- (iv) Up to one member, nominated by the UK Chair, ratified by the Group Nominations Committee and then approved by the Individual Members as a “Nominated Board Member”
- (v) At least three Members, who are Individual Members of the LLP, appointed by the Group Nominations Committee in consultation with the UK Chair, and elected by the UK Partners as Individual Members. (together with the UK Chair and any Nominated Board Member, “Elected Board Members”).

2.2 The Elected Board Members shall always make up the majority of the Board.

2.3 There shall at all times be a majority of Qualified Individuals (under the applicable auditor qualifications regulations) as members of the Board, as set out in the LLP Agreement; of which at least one of the Elected Board Members shall be a practising auditor in the UK.

2.4 At all times a majority of the members of the Board shall legally reside in the United Kingdom and be British citizens.

2.5 The Elected Board Members shall not have significant management responsibilities within the Group; those with “significant management responsibilities” includes members of the UK Executive Committee and their direct reports and members of the Group Executive Committee and their direct reports.

2.6 The Elected Board Members shall be appointed for a three year term, with the option for this to be renewed for an additional two year period (or as otherwise determined by the Group Nominations Committee). The maximum term that an Elected Board Member can serve on the Board is five years unless otherwise determined by the Group Nominations Committee.

2.7 Independent Non-Executive Members of the Public Interest Committee and the Chair of the Audit Board shall be entitled to attend any and all Board meetings as attendees (including Board away days), save only with respect to discussions and deliberations on specific client engagements or legally privileged matters, in either case upon the determination of the UK Chair or the recusal decision of any such independent non-executive.

2.8 The Board will meet a minimum of four times a year and the UK Chair may call further meetings at other times in the year as considered appropriate.

2.9 Other members of the UK Executive Committee, Individual Members, members of the Group Board or Group Executive Committee or colleagues may be invited to attend Board meetings, as requested by the UK Chair.

3. UK Chair of the Board

3.1 The UK Chair of the Board shall be a Partner of the LLP.

3.2 If the UK Chair is not present or so chooses then another Elected Board Member (selected for this purpose by the Board) shall chair the meeting of the Board (including agreeing agendas and papers and managing the Board).

Approved by the UK Oversight Board on 25th November 2025

3.3 In the event that the UK Chair of the Board declares a conflict of interest, or the Board decides that they have a conflict of interest, then another Elected Board Member (selected for this purpose by the Board) shall chair the meeting of the Board or the relevant part of the meeting of the Board.

4 Quorum and Procedure

4.1 The quorum for any meeting of the Board shall be two-thirds of its membership, which must include a majority of Elected Board Members present, at the time of the meeting.

4.2 The members of the Board may participate in a meeting of the Board from separate locations by means of conference technology or other communication equipment which allows those participating to hear each other and be heard, and shall be entitled to vote or be counted in the quorum accordingly.

4.3 Except as otherwise stated in these terms of reference, the Board shall determine its own procedures.

5 Board Resolutions

5.1 The Board shall reach decisions by a simple majority of voting on the issues in question. If the numbers of votes for and against a certain proposal are equal, the UK Chair or the chair of the meeting if not the UK Chair, has the casting vote.¹

5.2 Any resolution evidenced in writing or by electronic (including email) or voice recognition means, by such member or members of the Board as would have been necessary to pass such resolution had all members of the Board been present at a meeting to consider such resolution, shall be valid and effective as if it had been passed at a meeting of the Board duly convened and held, provided that notice and details of the proposed resolution have been given in advance to each member of the Board.

5.3 Executive Members on the Board (including the UK CEO) will not be able to attend certain supervisory sessions of the Board. Unless otherwise determined by the UK Chair and a majority of the Elected Board Members, Executive Members of the Board will not be able to be included in discussions or have a vote in relation to: (i) significant governance changes; (ii) Board Committee terms of reference and delegated authorities (including the UK Executive Committee); (iii) assessment of the performance of the UK Executive Committee and its members (including the UK CEO); and (iv) any other session as determined by the UK Chair or a majority of the Elected Board Members.

6 Conflicts of interest of individual Board members

If a member of the Board finds themselves with a conflict of interest, they shall immediately disclose this to the UK Chair and where appropriate recuse themselves from any deliberations or votes of the Board concerning the relevant subject-matter.

7 Board Objectives

The Board will agree objectives annually that are specific and measurable and will regularly review its progress in meeting and delivering the objectives.

8 Board Reserved Matters

Specific matters that are reserved for the Board (and cannot be delegated) are the following:

8.1 Values, Culture, Policies and Ethics

8.1.1 Monitoring of the Firm's culture to include a regular review of the effectiveness of the Firm's systems (including the Code of Conduct) for the promotion and embedding of an appropriate culture aligned with the Group's Purpose and Values, that: (a) supports the consistent performance of high quality engagements, the Firm's role in serving the public interest and the long-term sustainability of the Firm in the UK; and (b) encourages people to consult, challenge, contribute ideas and share problems, knowledge

¹ In the event the chair of such meeting is not a Qualified Individual, the UK Chair shall, before the commencement of the relevant Board meeting, nominate in writing another member of the board who is a Qualified Individual to have the casting vote

and experience; such monitoring to include receiving reports on conduct and ethical matters as appropriate.

- 8.1.2** In the event of any changes to the Group's Purpose and Values, the Board shall be consulted to ensure compliance with the AFGC.
- 8.1.3** Oversight of key UK policies (including the Code of Conduct) and their implementation, related to people (including recruitment, wellbeing, motivation and remuneration), risk, culture, values, independence and ethics, to be aligned with relevant Group and Global policies.
- 8.1.4** Approval of Inclusion and Diversity targets for the Firm (developed and proposed by the UK Executive Committee in coordination with the Group Executive Committee) and monitoring of pay gap data for the Firm.
- 8.1.5** Oversight of ethical conduct in the Firm by receiving regular reports from the Ethics Partner to include whistleblowing matters raised and actions taken.

8.2 Strategy and management

- 8.2.4** Adoption of the Group strategy for purposes of its implementation in the UK, having provided input and made recommendations to the Group Executive Committee and Group Board with respect to its development (following consultation with the Public Interest Committee) and oversight of delivery of the strategy in the UK.
- 8.2.2** Oversight, in liaison with the Group Remuneration Committee, of the UK Executive Committee's delivery of the Group People strategy within the UK, to include leadership, knowledge and skills development, performance management and reward.
- 8.2.3** Consideration of the UK annual budget and three-year plan to assess that the Firm has sufficient human, intellectual and technological resources for the next three years to support audit quality and the effectiveness of controls and processes required by ISQM1.
- 8.2.4** Oversight of performance of the annual budget and UK Business Plan.
- 8.2.5** Monitoring procedures to avoid persistent material structural cross-subsidy between the Audit practice and the rest of the Firm, in accordance with the FRC's principles of Operational Separation
- 8.2.4** Any major decision in relation to the 'future of the profession in the UK' (developed and proposed by the UK Executive Committee and taking account of recommendations of the Audit Board).

8.3 Financial reporting and controls

The Board will approve:

- 8.3.2** the statement of internal control and independence and compliance with the Audit Firm Governance Code;
- 8.3.2** the going concern statement;
- 8.3.2** the profit distribution, aligned with the Group Board's approvals for distribution of Group Aggregate Profits;
- 8.3.2** the letter of representation to the external auditors;
- 8.3.2** the Annual Report and Transparency Report (developed and proposed by the UK Executive Committee); and
- 8.3.4** the Financial Statements with a recommendation to Holdings LLP for their approval.
- 8.3.5** The Board shall oversee the accuracy of KPMG LLP's financial statements and the application of significant accounting policies and any changes to them in line with Group policies.

8.4 Internal controls

The Board shall approve any certifications (including in the annual Transparency Report) as to the effectiveness

Approved by the UK Oversight Board on 25th November 2025

of sound risk management and internal control systems on a Firmwide basis, to manage cultural, ethical, risk and reputation matters and to ensure compliance with laws, regulations and global practices and policies relevant to the LLP's business.

9 Internal Audit

9.1 Review and approve the UK aspects of the annual internal audit plan, in liaison with the Group Audit and Risk Committee, to ensure that it is aligned to the key risks of the Firm's businesses

9.2 Receive updates from the Head of Internal Audit regarding internal audit arrangements relevant to the UK, as well as any Group-level reports with implications for the Firm.

10 INE, ANE and other appointments

10.1 Appointment and removals of the Independent Non-Executives and Audit Non-Executives are made by the Group Nominations Committee in consultation with the UK Chair and approved by the Board.

10.2 The Chair of the Public Interest Committee and Chair of the Audit Board are appointed by the Group Nominations Committee in consultation with the UK Chair and approved by the Board.

10.3 The Head of Audit is appointed by the UK CEO. The UK CEO is required to give due consideration to feedback provided by both the Board and Audit Board regarding any proposed candidates. Oversight of all senior leadership appointments rests with the Group Nominations Committee. In circumstances where the Head of Audit is to hold a position as a member of the Group Executive Committee, the appointment must also receive approval of the Group Nominations Committee.

10.4 The Board may, where it has concerns, recommend to the Group Nominations Committee that the Head of Audit be removed from their post. The decision as to whether the Head of Audit is to be removed from their post will be made by the Group Nominations Committee in consultation with the Board and will be communicated to the Audit Board.

11 Remuneration

11.1 On the recommendation of the Group Remuneration Committee, approve the design of UK-specific remuneration policies and principles, as well as partner remuneration policies, principles, and framework (developed and proposed by the UK and Group Executive Committees), ensuring alignment with relevant Group policies, principles, and frameworks, and considering, for Audit Partners only, any recommendations or observations made by the Audit Board's Remuneration Committee. The Board will additionally consider the views of the INEs to ensure that public interest is protected.

12 Delegation of authority

12.1 Approval of the establishment of any Board Committees and their terms of reference.

13 Risk Management

13.1 Approval of the Firm's Risk Appetite and Statement annually (on the recommendation of the Group Audit & Risk Committee, and as regards Audit Risk Appetite, the Audit Board).

13.2 Oversight of the effectiveness of the Enterprise Wide Risk Management Framework, as applied in the UK.

13.3 Review reports promptly relating to the risk management of the Firm from the UK Chief Risk Officer and/or the Group Chief Risk Officer

13.4 At least annually, the Board, in liaison with the Group Audit and Risk Committee who oversee Group wide risks, shall undertake a horizon-scanning of the risk landscape, including material risks, reputational and franchise impacts arising from the UK, Group and Global network and shall undertake deep-drive reviews into significant risks where further scrutiny is required.

13.5 In relation to risk assessment, the Board shall:

13.5.1 Assess the Firm's principal risks including those that would threaten its business model, future performance, solvency or liquidity;

13.5.2 Set a standard for the accurate and timely monitoring on large exposures and certain risk types

of critical importance.

13.6 Oversight of compliance in the UK with the approved risk appetite and policies and procedures relating to risk management governance and the risk controls framework.

13.7 Oversight, in liaison with the Group Audit and Risk Committee, of the effectiveness of the system of quality management ("SoQM) of the Firm and the processes relevant to engagement quality and the SoQM framework as detailed in appendix one to these terms of reference.

13.8 With respect to material matters related to regulation and regulatory supervision being considered by the Board, the Board will consult with, and have due regard to the views of the Public Interest Committee and/or the Audit Board as relevant.

14 Other

- 14.1** Oversight of any decision likely to have a significant material impact on Firm from a financial, operational, strategic, resilience or reputational perspective.
- 14.2** Recommend changes to the LLP Agreement or any other matter materially affecting the rights and obligations of the Individual Members as a whole, to the Group Board for approval (as the voting member of the Firm) in accordance with the LLP Agreement.
- 14.3** Review changes to the LLP Agreement proposed by the Group Board.
- 14.4** Approval of any relevant deeds, documents or other matters as required by the LLP Agreement.

15 Operational Separation

The Board shall provide oversight on steps taken by the Firm to implement Operational Separation including specific focus on improving audit market resilience by ensuring that no material, structural cross-subsidy persists between the Audit practice and the rest of the Firm.

16 Governance

- 16.1** The Head of Governance (or, with the agreement of the UK Chair, their nominee) shall act as the Board Secretary and attend all meetings.
- 16.2** The Board Secretary shall record the proceedings and decisions of the Board meetings and the minutes shall be circulated to all members and attendees, as appropriate, taking into account any conflicts of interest that may exist.
- 16.3** The Board shall ensure that any matters relating to the purpose of the Audit Firm Governance Code and the Firm's role in respecting that purpose are given due consideration.
- 16.4** The Board shall have due regard to any recommendations or other input provided to it by the Audit Board or Public Interest Committee.

The Board shall conduct an annual self-assessment of its activities under these Terms of Reference and triennially shall conduct an externally facilitated Board evaluation. The UK Chair, supported by the Head of Governance, shall be responsible for acting on the results of the self-assessment and embedding the recommendations from the externally facilitated evaluation.

17 Matters delegated by the Board to the UK Executive Committee

Subject to the matters reserved for the Board and in addition to the matters that the UK Executive Committee develops and proposes for Board approval set out in Clause 8 above, the Board delegates, while maintaining oversight, the following to the UK Executive Committee, each activity to be done in coordination with the Group Executive Committee:

- 17.1** formation and execution of the UK Business Plan;
- 17.2** implementation of both the LLP's Strategy in the UK, aligned with the Group Strategy; and (through the Audit Executive) the Audit Strategy;

- 17.3** implementation of Operational Separation of the Audit Practice in accordance with the applicable regulatory principles;
- 17.4** monitoring and maintaining operating and financial performance against budget;
- 17.5** prioritisation and allocation of resources;
- 17.6** managing the risk profile of the Firm within the approved Risk Appetite and the Group Risk Management Framework (including major claims and reputational issues);
- 17.7** managing the System of Quality Management and associated internal controls and processes of the Firm in accordance with ISQM1 and Group and Global policies and procedures;
- 17.8** achieving the UK Executive Committees goals in relation to (i) strategic goals; (ii) operational excellence, (iii) financial performance and (iv) regulatory, compliance and legal, each consistent with, or established by reference to, the respective goals of the Group Executive Committee; and
- 17.9** crisis management;
- 17.10** Audit Quality and Performance;
- 17.11** significant matters related to KPMG International and the Global network; and
- 17.12** managing the day to day activities of the LLP and its subsidiaries.

The UK Executive Committee will bring the above matters to the Board if they feel it is necessary or appropriate.

18 Notice of meetings

The Board meeting agenda and papers in relation to the Board meeting shall, ideally, be circulated at least five working days prior to the Board meeting.

19 Documentation, Communication and Reporting

- 19.1** The UK CEO or UK Managing Partner, together with the UK Executive Committee Members, shall report to the Board at each Board meeting on relevant matters within the UK Executive Committee's responsibility delegated by the Board.
- 19.2** The Board, via the UK Chair or another UK Board member, shall report to the Group Board and Group Audit and Risk Committee after each Board meeting on relevant matters arising from Board meetings.
- 19.3** Minutes of the Board are to be kept and filed by the Head of Governance and held at the registered office of the LLP.
- 19.4** Board members and the Independent Non-Executives will have access to a copy of the minutes of the Board and relevant minutes of the Board Committees.

Appendix

Responsibilities with respect to the oversight of engagement quality and the system of quality management

1. Governance and leadership

- 1.1. Consider whether the Firm's culture promotes a commitment to quality, including recognising and reinforcing the importance of professional ethics, values and attitudes throughout the Firm and emphasising the responsibility of all personnel for quality relating to the performance of engagements or activities within the system of quality management ("SoQM").
- 1.2. Consider whether the Firm's strategic priorities (including financial and operational priorities) and strategic investments (undertaken and to be undertaken) demonstrate a commitment to quality and the Firm's role in serving the public interest by consistently performing quality engagements.
- 1.3. Consider whether the Firm's governance and leadership quality objectives include:
 - 1.3.1. Establishing policies or procedures for periodic performance evaluations of the individual(s) assigned ultimate responsibility and accountability and, if appropriate, the individual(s) assigned operational responsibility, for the Firm's SoQM; and
 - 1.3.2. Establishing policies or procedures for dealing with complaints and allegations about the commitment to quality of the Firm or its personnel, including clearly defining channels within the Firm that enable reporting by personnel or external parties to appropriate individual(s) without fear of reprisal and enabling the investigation and resolution of the complaints and allegations.
- 1.4. Consider, as appropriate:
 - 1.4.1. How the Firm fulfils its responsibilities to comply with the laws, regulations and professional standards that relate to the governance and leadership of the Firm;
 - 1.4.2. How the Firm leadership is responsible and accountable for the SoQM and engagement quality;
 - 1.4.3. How the Firm has adopted and implemented Group and KPMG International policies relevant to the SoQM and engagement quality.
- 1.5. Consider how the Firm has established structures, reporting lines, and appropriate authorities and responsibilities, including assigning executive and operational responsibilities for the SoQM.
- 1.6. Consider whether the individual(s) assigned executive and operational responsibility for the SoQM have:
 - 1.6.1. the appropriate experience and knowledge and sufficient time to fulfil their assigned responsibility;
 - 1.6.2. an understanding of their assigned responsibilities and accountability for such responsibilities;
 - 1.6.3. a direct line of communication to the individual(s) assigned ultimate responsibility and accountability for the SoQM; and
 - 1.6.4. demonstrated a commitment to quality through their actions and behaviours.

1.7. In relation to performance management, consider, as appropriate (and in liaison with the Audit Board):

- 1.7.1. the performance of the Firm and in particular the Audit Practice in terms of engagement quality goals, financial performance, capacity and resource utilisation, partner and colleague satisfaction and adequacy of training and development;
- 1.7.2. policies related to remuneration of members of the Audit Executive, Audit partners and directors to acknowledge wider contributions to quality;
- 1.7.3. the annual performance evaluation of the members of the Audit Executive, Audit partners and directors relating to engagement quality and the SoQM;
- 1.7.4. policies related to acknowledgement of wider contributions to quality compensation of professionals in the Audit Practice; and
- 1.7.5. the Firm's Audit Practice's succession planning process.

2. Risk assessment process

2.1. Consider, as appropriate (and in liaison with the Audit Board):

- 2.1.1. whether the Firm has an adequate process of identifying risks arising from the activities of the Audit Practice;
- 2.1.2. whether the Firm has appropriate plans in place to mitigate the identified risks and in particular reviewing the criteria for categorisation of risk levels to individual engagements; and
- 2.1.3. whether the Firm has controls and processes in place in respect of engagement quality, including audit risk management, and specifically (but not exclusively) in respect of engagements that are subject to external/regulatory annual inspection processes.

3. Relevant ethical requirements

3.1. Consider whether the Firm has established quality objectives that address the fulfilment of responsibilities in accordance with relevant ethical requirements, including applicable principles of professional ethics.

4. Acceptance and continuance of client relationships and specific engagements

- 4.1. Consider (in liaison with the Audit Board as regards audit engagements) the Firm's appetite for accepting and retaining higher risk engagements.
- 4.2. Consider how the Firm's process for client acceptance and continuance supports the Firm's engagement quality objectives.
- 4.3. Discuss (under legal privilege where relevant and subject to any applicable legal or confidentiality constraints) with the UK General Counsel, the UK Chief Risk Officer and where appropriate the Ethics Partner and/or Head of Professional Conduct, the status of the following matters where they have a significance to the responsibilities in these Terms of Reference:
 - 4.3.1. engagements or engagement clients that are under case examination, review or investigation by a relevant global or statutory regulator that relate to engagement quality;
 - 4.3.2. engagements or engagement clients that are in litigation or in an investigation that relates to engagement quality; and
 - 4.3.3. whistle-blower matters in relation to engagement quality, the system of quality management and associated matters within the scope of the Terms of Reference.

5. Engagement performance

- 5.1. Consider (in liaison as appropriate with the Group Audit & Risk Committee and the Audit Board) how the Firm and, in particular, the Audit Practice apply the Global definition of “Audit Quality”, including identification of the drivers that contribute to engagement quality, and how this is measured by the Firm and by external stakeholders.

6. Resources

- 6.1. Consider (in liaison with the Audit Board, as regards the Audit Practice) whether the Firm has in place professional development and human resource processes that support engagement quality objectives in accordance with the professional standards and the Firm’s SoQM.
- 6.2. Consider (in liaison with the Audit Board, as regards the Audit Practice) whether the Firm has the ability to hire, develop and retain a diverse group of personnel, including partners, who have the competence and capabilities to consistently perform quality engagements or carry out responsibilities in relation to the operation of the Firm’s SoQM.
- 6.3. Consider (in liaison with the Audit Board) whether the Firm has the capacity to manage the portfolio of audited entities and maintain engagement quality, including the required capacity and resource from non-Audit Capabilities, as appropriate.

7. Information and communication

- 7.1. Consider (in liaison with the Public Interest Committee and the Audit Board) the Firm’s relationship with prudential and securities regulators, including the regulators’ existing and potential future trends and issues of concern.
- 7.2. Maintain availability (in coordination with the UK Chair, the UK CEO and Independent Non-Executives) to meet external stakeholders such as, the Firm’s regulators and provide a link to those responsible for oversight of engagement quality and the SoQM.
- 7.3. Consider, as appropriate, material communications (including the Firm’s annual Transparency Report) made or to be made relating to the SoQM and engagement quality, in particular the process the relevant members of the UK Executive Committee undertook to understand the completeness, accuracy and consideration of findings to be included in the communication.

8. Monitoring and remediation process

- 8.1. Consider (in liaison with the Audit Board) the annual planning for internal engagement quality performance reviews and inspections by external regulators within the Audit Practice.
- 8.2. Consider (in liaison with the Audit Board) how the Firm holds the Audit Executive accountable for the monitoring and oversight of root cause analysis processes and the implementation and execution of continuous improvement plans related to the SoQM and engagement quality.
- 8.3. Consider (in liaison with the Audit Board) reports that outline:
 - 8.3.1. the performance of the Firm’s Audit Practice;
 - 8.3.2. the activities of the Head of Audit and the Head of Audit Quality; and
 - 8.3.3. the monitoring of key audit quality indicators including the targets set for the audit quality indicators and the performance against the targets (including, at minimum, those outlined in the Global Quality & Risk Management Manual policy 13.5.1).

8.4. Consider the overall results of the Firm's monitoring of the SoQM and engagement quality, and the implementation of effective remedial action based on findings from internal and external reviews of the SoQM and engagement quality.



Some or all of the services described herein may not be permissible for KPMG audited entities and their affiliates or related entities.



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