



# COVID-19 Return to office and client/third party premises

Overview of KPMG's risk assessment

—  
Updated October 2020

# Background and purpose

The Government's latest guidance for office workers (updated in September 2020) states that **'To help contain the virus, office workers who can work effectively from home should do so over the winter.....Anyone else who cannot work from home should go to their place of work.'**

For those individuals who cannot work from home or where there is a business need for an individual to work from an office, or third party premises, the guidance is clear that an employer has a responsibility to plan, implement and manage the situation to ensure colleagues are safe in their working environment.

This document outlines the risk assessment that KPMG has undertaken in arriving at the processes to support the return of our colleagues to both KPMG offices and client sites/third party premises as Government restrictions across the UK continues to develop.

Given the majority of our colleagues will continue to work from home for the foreseeable future, we have also set out the additional steps we have taken to safeguard the health and wellbeing of those colleagues, in particular to help them stay connected to their colleagues and to allow them to work at home safely and effectively.

Importantly our risk assessment has been produced, and mitigating steps designed, in collaboration with our colleagues across all of our offices, ensuring we are responding to the concerns and needs of our people, whose continued health and wellbeing remains our priority.

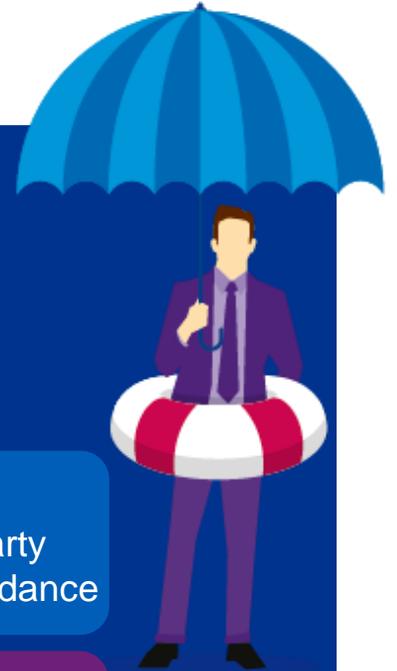
The overall objective of our risk assessment has been to identify and put in place appropriate processes that facilitate:



The controlled return of personnel to KPMG offices and client sites/third party premises in line with Government guidance



Whilst mitigating the health & safety risks to KPMG people, clients and our community





## Guiding principles

The health, safety and wellbeing of our people is our top priority.

Since early Summer, our Return plans have been developed under the guidance of our Facilities and our People teams, as well as representatives from Health and Safety, IDSE, Security, Risk and Legal.

We have also continued to engage with medical professionals to review the reasonableness of our plans in light of the medical threat posed by COVID-19.



## Following Government guidance

Government guidance for our worker group remains clear – our colleagues who can effectively work from home should continue to do so if possible.

We initially opened our offices in England and provided access to clients/third party sites only for those colleagues with a business critical need to return (ie those in roles critical for business and operational continuity or facilities management; and those working on client projects where either contractual or regulatory requirements prohibited working remotely). We subsequently extended access as follows:

- On 3<sup>rd</sup> August 2020, to those in roles which might be performed remotely, but who, for personal health or wellbeing reasons, were unable to continue home working;
- On 14<sup>th</sup> September 2020, to any colleague preferring to work from an office, client or third party site.

In line with devolved Government guidance, our offices in Scotland opened for business critical return on 19<sup>th</sup> October 2020. Our office in Cardiff will remain closed for refurbishment until November 2020.

To ensure that access continues to be provided in line with the above principles, and that we can manage the number of people within our offices within the capacity constraints resulting from the need for social distancing requirements, we have introduced an approval process which is mandatory for use by all colleagues accessing both KPMG offices and client site/third party premises.



## A collaborative approach

Throughout the pandemic we have recognised that we have a duty to consult our colleagues on health and safety matters. This has been even more critical in relation to COVID-19, as the concerns of our colleagues, and their understanding of our workspace, has informed the approach we have taken to our Return.

Since lockdown began we have listened to our colleagues and sought their views, principally through the COVID-19 UK Return Portal. The Self Assessment Questionnaire, which almost 14,000 of our colleagues completed, was invaluable in helping us refine our Return plans. However we have also consulted and collaborated with other groups, including Capability COOs, Office Senior Partners, Shadow Board Chairs, Network leads and KPMG's Employee Business Forum (EBF).

This collaboration did not end when we launched Phase one of our Return in July – we continued to look for ways to engage and consult our teams, and our approach has remained flexible as both Government guidance and the needs of our colleagues has changed.

# Understanding the risks of return

KPMG's response to COVID-19 has been established through the governance structure set out in Appendix 1, which was rapidly put into place at the onset of the pandemic and initially oversaw our transition to home working.

The remit of Workstream 5 - Return risk assessments, was to ensure that we fully considered the different aspects of risk in relation to our UK Return plans, both for colleagues returning to our offices and to client sites/third party premises, and those continuing to work from home. This included documenting the controls and mitigations we have put in place in relation to those risks.

Risk assessments in relation to our UK Return have been developed at multiple levels, including:

- A firm wide risk assessment, based on the firm's latest risk taxonomy, to identify risks and mitigation steps under each of KPMG's identified risk areas: Strategic, Operational, Financial and Reputational;
- Preparation of Health and Safety risk assessments at each office level;

- Establishment of protocols to safeguard our colleagues working from client sites/third party premises;
- At an individual colleague level, with all colleagues accessing KPMG or third party premises completing a self assessment health check to safeguard them, and their colleagues;
- Individual risk assessments in relation to specific areas, such as overseas travel and contractors/third party visitors using our offices.

These multiple risk assessments have fed into our overall UK Return strategy. The key elements of our strategy relating to our Return to KPMG's offices, access to client sites and third party premises, and continued homeworking, are set out on the following pages.

1 Return to KPMG offices  
- slide 5

2 Return to client locations  
- slide 10

3 Other considerations  
- slide 11

4 Continued home working  
- slide 12

5 Effective collaboration  
- slide 13

# 1 Return to KPMG Offices

We prioritise the protection of the health and wellbeing of our people, our clients and other visitors to our offices. COVID-19 has introduced a unique threat to our office environment and to respond to this threat we have implemented a four step process (see opposite) that attempts to mitigate the risk of people being infected with COVID-19, and contributes to providing a safe and healthy environment in the workplace.

The key principle that has underpinned all of our Return to office planning is that our colleagues should only return to the office when they feel comfortable to do so, and when they do return that they understand the requirements they should adhere to, for their own and their colleague's safety. A full suite of guidance has been developed to provide our colleagues with the information they need to plan their return.



## Gradual and phased return

Our return to the office has been gradual, taking place in staggered phases, thereby allowing us to test, evaluate and adjust mitigation processes and protocols prior to reopening offices to larger numbers of returning colleagues and visitors.

Our gradual, phased approach has also given those colleagues who have concerns about returning to the office additional time to begin to make any necessary emotional readjustments.



## High risk category

We will continue to include in our plans protocols to support those colleagues who may be in a high risk category for exposure to COVID-19.

We will continue to follow the guidance issued by government health authorities, as well as our own medical advisors, to understand what these high risk criteria are, and the measures we need to take to ensure our colleagues in these categories feel supported.

**Should the Government quickly re-implement restrictions upon office workers due to a further resurgence in the COVID-19 threat, the gradual and phased approach we have established will allow for the rapid implementation of appropriate KPMG actions in response.**

The following four key mitigation measures were implemented prior to our offices reopening. These were based on up to date guidance from Government (through BEIS) and KPMG's private global medical and security support providers.

The information these organisations provide is based on what is currently known about COVID-19. We have continued to monitor and adapt our guidance and mitigation measures to respond to changes in this guidance over the last few months.

1 Office readiness assessment



2 Social distancing



3 Protective equipment



4 Approval requirements and daily entrance pass



# Return to office mitigation measures



1

Office readiness assessment



2

Social distancing



3

Protective equipment



4

Approval process and daily entrance pass



Each office has been subject to a detailed health and safety assessment prior to re-opening. Our expert H&S, security and facilities teams have undertaken a detailed review of all aspects of the office infrastructure, as well as overseeing arrangements for a 'deep clean' of all areas.

Authorisation that the assessment has been completed to a satisfactory standard was required before the office was certified by the Head of Facilities as ready to be opened. After this initial assessment, regular checks are

undertaken by Office Managers, with further approval required on a weekly basis that the office remains available for occupation.

Since opening we have increased the frequency and extent of office cleaning, with a focus on "high touch" areas, to include lifts, door handles, switches, countertops, telephones, desks, keyboards, toilets, sinks, etc. We have ensured that appropriate additional measures are taken to sanitize any office equipment or IT peripherals that are shared amongst personnel.



Nightly clean and sanitisation of offices, including:

- Washrooms
- Desks including keyboards and monitor buttons
- Hard floors
- Wellbeing areas – showers, first aid rooms, changing rooms and faith and contemplation rooms
- Furniture, fixtures and fittings
- Glazing, walls and partitions



Ample supplies of hand sanitiser are placed throughout the office



Sanitising equipment has been placed near equipment such as copiers and vending facilities



Paper towels are available in all washrooms



Air-conditioning systems are set to fresh air supply, with no re-circulated air



Hygiene Stewards clean touch points regularly throughout the day

For KPMG offices within a multi-occupied building, the Landlord has responsibility for managing common areas (reception, toilets, building plant etc.). Prior to opening we required landlords to provide their COVID-19 risk assessment as evidence of their preparedness for re-opening, as well as confirmation that they have made appropriate plans to manage such risks e.g. enhanced cleaning measures once open. We reviewed and tested the protocols in detail prior to any offices re-opening.

# Return to office mitigation measures



1 Office readiness assessment



2

Social distancing



3

Protective equipment



4

Approval process and daily entrance pass



## Staying COVID-19 Secure in 2020

We confirm we have complied with the government's guidance on managing the risk of COVID-19

### FIVE STEPS TO SAFER WORKING TOGETHER

- ✓ We have carried out a **COVID-19 risk assessment** and shared the results with the people who work here
- ✓ We have **cleaning, handwashing and hygiene procedures** in line with guidance
- ✓ We have taken all reasonable steps to help people work safely from a **COVID-19 Secure workplace** or work from home
- ✓ We have taken all reasonable steps to **maintain a 2m distance** in the workplace
- ✓ Where people cannot keep 2m apart we have ensured at least a 1m distance and taken all the mitigating actions possible to **manage transmission risk**

Each office has displayed this certificate, to confirm our compliance with UK Government's guidance:

Signed on behalf of employer \_\_\_\_\_

Employer KPMG Date October 2020

Who to contact: Jerry Nelson - 0207 311 1000  
(or the Health and Safety Executive at [www.hse.gov.uk](http://www.hse.gov.uk) or 0300 003 1647)



# Return to office mitigation measures

1 Office readiness assessment



2 Social distancing



3 Protective equipment



4 Approval process and daily entrance pass



Government guidance recommends that, unless impractical, social distancing measures are implemented within each office, at a distance of 2 metres (just over 6 feet), to lower the risk of contamination from an infected person.

Detailed planning has been undertaken for each of KPMG's offices to determine how social distancing has been implemented, both at desks and as people move through the offices: from entrance areas, lifts, workspaces, staircases and hallways.

To maintain social distancing it is necessary to implement restrictions on the number of people who can use each office at any one time and on the use of certain spaces.

Examples of steps which have been taken to implement social distancing are set out opposite – these are not exhaustive and the detailed measures have depended on the layout of each individual office.

As occupancy levels increase over time the offices will formalise staggered arrival and departure times, as well as implementing shifts and rotating ('A' and 'B') team.

- ✓ Fifty percent of desks are unavailable. Desks in use must be booked in advance and are assigned to a person for a day. All desks are cleaned nightly
- ✓ Breakout areas and small meeting rooms are closed
- ✓ Large meeting rooms will only be used in compliance with social distancing i.e. an eight person room is needed for a two person meeting
- ✓ One-way circulation routes have been implemented in corridors and stairwells
- ✓ Reduced numbers are permitted in lift cars, with occupants traveling back to back and wearing face coverings
- ✓ Screens have been installed at interaction points such as reception and security desks
- ✓ Multiple entrances are used for entry and egress with floor markings indicating safe queueing distance
- ✓ Social distancing measures are in place in changing room and shower facilities to manage the number of people using facilities at any one time
- ✓ To ensure all areas can be cleaned every day everyone is required to leave the offices by an agreed time
- ✓ Limited catering facilities only are available

# Return to office mitigation measures

1 Office readiness assessment



2 Social distancing



3 Protective equipment



4 Approval process and daily entrance pass



Research suggests that wearing a face covering provides a small additional benefit; their use is mainly to help protect others if you are infected but have not yet developed symptoms and is mandated in all shops and in a number of other settings – see [Face coverings guidance](#)

For travel on public transport it is a requirement to wear a face covering, both whilst traveling and in the station confines. A number of taxi companies, and Uber, have also mandated that users wear face coverings.

Face coverings are supplied to KPMG employees for use when attending KPMG offices and client site/third party premises, and when social distancing cannot be observed - for example, when using enclosed facilities such as lifts and toilets.

While on client or third party premises face coverings should be worn in line with the relevant third party protocols, if they differ from the above guidance. Disposable gloves should

be worn when cash handling.

A 'starter pack' is provided prior to each colleague travelling, including a thermometer, hand sanitiser, reusable face covering, Ziplock bags (for storage of clean and dirty face coverings), and an information/ guidance leaflet. If on client sites, disposable gloves may also be provided as part of the starter kit.

The kits are sent to home addresses prior to return to the office or client/ third party site.

In line with guidance received from our medical advisors, face coverings supplied by KPMG are a combination of the cotton type, which can be washed and reused for a maximum of 25 uses – and single use disposable type. A re-supply of face coverings is available either for collection when in a KPMG office or, for home delivery when on client / third party sites. Additional supplies can be requested through the risk assessment and approval process (see page 10).

# Return to office mitigation measures

1 Office readiness assessment



2 Social distancing



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## STEP 1: Risk assessment and approval

All colleagues are required to complete a risk assessment and approval process, through either a mobile or desktop application, before accessing the office. Where possible requests are required to be submitted at least 72 hours prior to access being needed in order to allow time for a starter pack to be delivered.

Colleagues are asked to confirm why access is required and approval is subject to capacity limits and current Government guidance.

Approval is limited to a maximum of three days a week, and requires renewal on a regular basis.

Engagement leaders are asked to ensure large teams are split, to introduce shift/ A and B team working, and to consider staggered arrival times.



## STEP 2: Desk booking

In order to maintain social distancing hot desking is not permitted and colleagues are required to book a desk before completing the daily self-affirmation (see below) and accessing the office.

Outside London, desks are no longer designated to different Capability groups/teams and therefore colleagues in the office will not be seated in their 'usual' area, but where desks are available for booking.



## STEP 3: Daily self-affirmation, including temperature check

Before accessing the office, colleagues are asked to affirm that they are not experiencing symptoms of coronavirus (cough, breathing difficulties etc), including confirming their temperature is not above normal. This reminds people that they need to be vigilant about their own health, and provides our colleagues with confidence that protocols are in place to maintain heightened awareness.

The simple set of questions is accessed through the mobile or desktop device only when approval has been given through Step 1. Confirmation that the affirmation has been completed – and approval to access given – is required on entrance to the office.



# 2 Return to Client Locations

The safety of our colleagues working at client or third party premises is equally as important as those working in a KPMG office. It is therefore essential that before we return to any third party premises we understand the protocols that they have undertaken to protect their own, and our people.

Detailed guidance has been provided to engagement leaders to assist them in discussing the adequacy of steps taken by their clients in relation to COVID-19 and all third parties are asked to confirm, using a standard template, that they have complied with relevant Government guidance.

This confirmation needs to be obtained before an engagement leader provides approval for the visit, at which point all team members are asked to confirm that they are comfortable with the prospective client visit.

Appropriate guidance is provided to all

colleagues in relation to both travel and protective equipment arrangements.

As for teams working in KPMG offices, engagement leaders are asked to ensure large teams are split, to introduce shift/ A and B team working, and to consider staggered arrival times.

Prior to travel each day team members are required to answer questions to obtain a daily entrance pass, using the same process as for return to office.

It is key to us that colleagues feel safe and supported in visiting clients and other third parties and guidance has been provided as to what to look for on arrival – with all colleagues given complete discretion to immediately report if the client has not taken the expected steps, and to leave the premises without any fear of recrimination.

## Public transport



Air and train travel can present elevated risk environments for our colleagues. We will continue to follow devolved, local and UK government and transport provider protocols, and our central Travel team will establish the specific measures that our approved providers are taking to reduce risk.

We have provided detailed travel guidance which we recommend and encourage our colleagues adopt at all times when travelling on public transport. We also require travel bookings to be made through the Travel and Venue services team.

## International travel



We have suspended international business travel, other than that undertaken for essential client or regulatory need. There have been very few exceptions.

# 3 Other considerations

We have set out on this page other areas of advice and support that we have provided to ensure all colleagues understand the protocols across our Return plans.

## Dress code



The dress code within KPMG offices remains Dress for your Day. We recommend clothes are worn which are easily washable, to facilitate regular changing and washing.

## Office guides



Individual office guides have been prepared to provide further details of the protocols in place within each specific office.

## Developing symptoms

A process is in place for colleagues to report symptoms/ diagnosis if colleagues are taken ill whilst in the office or at a client site.



## Cycling facilities, showers, changing rooms and faith and contemplation rooms

Where facilities are available these are being managed locally in line with social distancing requirements. Further details and guidance have been provided on an office specific basis.



## Third party visitors to KPMG offices

Our approach to all visitors to our offices is consistent with the approach we are taking for our KPMG colleagues.

All contractors/ non KPMG employees working in a KPMG office are provided with a self-test thermometer and are required to provide a hard copy self-declaration form on arrival in the office each day.

Guests/visitors to the office will have our temperature screening protocols explained to them in advance of arrival and are required to self-declare in writing (via their KPMG host). On arrival at the office they are asked to re-confirm their self-declaration and are temperature screened by reception/security personnel as part of the registration process before entering the office.



## Workplace adjustments



If a KPMG employee requires any workplace adjustments when working within the KPMG office (e.g. high-rising desk, or currently have a PEEP), they are given access to a Facilities contact who will make arrangements for the appropriate adjustments to be available.

## NHS Test and Trace/Scotland Test & Protect

The aim of the NHS Test and Trace service is to track and help prevent the spread of COVID-19. It works by testing all those who have symptoms. If someone tests positive their recent contacts will be traced and advised about what steps to take, which could include isolating for 14 days to see if they develop symptoms themselves.

We actively encourage our colleagues to engage with the NHS Test & Trace and the Scotland Test & Protect Apps and we support those who are communicated with by either service because they've been assessed as a 'contact' of an infected person and asked to self-isolate.



# 4 Facilitating continued home working

**In line with UK Government guidance, office workers who can effectively work from home should continue to do so. The majority of our colleagues will therefore continue to work from home, and we are supporting them in doing this.**



Colleagues who are balancing child and dependent care responsibilities are able to flex their day, so that they work their contracted hours at times that suit them. If it's not possible to do this, those colleagues should contact their Performance Leader to discuss their particular circumstances. Our special leave code supports those colleagues who need to take off time for part or all of the working day, and this will be classified as special leave at full pay;



A wide range of wellbeing support is available to help colleagues who may need additional support, including the Be Well, our independent and confidential employee assistance programme, AXA Stronger Minds, which supports colleagues with mental wellbeing concerns, and Staying Connected, our buddying scheme;



We've invested heavily in great technology to enable home working, including Microsoft Teams to help us meet and connect virtually and Degreed, our online Learning Portal to deliver targeted learning to suit individual colleague needs, ensuring we continue to learn and develop;



Our COVID-19 communications resources ensure our colleagues stay connected with key developments, share their views and questions and connect with leaders. Our regular "WFH Podcast" shares inspirational stories and top tips on staying motivated and productive.



With the majority of us continuing to work from home for a longer period, we recognise that there are important areas to look at in relation to our support for longer term home working, in particular - equipment, benefits, work allocation and learning and development. We are taking a detailed look at this, based on your feedback in the UK Return self-assessment and will share more in the coming weeks. In the meantime, here's a reminder of the support and guidance we have in place to [help you work from home](#).

# 5 Ensuring effective collaboration

Collaboration with our colleagues across the firm, which commenced immediately we closed our offices in March, has been critical to us in developing our understanding of the risks of our Return, and subsequently designing our approach.

Using our COVID19 UK Return collaboration portal we provided insight to our Workstream planning, and importantly we have asked for and heard our colleague's views.

## Return self assessment

We asked all employees a series of questions to understand how they were working, what they needed to support them, and how they may wish to work in the future. Almost 14,000 of our colleagues provided this information, on an anonymized basis, and the results were used to shape our UK Return plans.

## Other collaboration mechanisms

Our collaboration site has allowed colleagues to answer quick polls, share ideas and comment on suggestions.

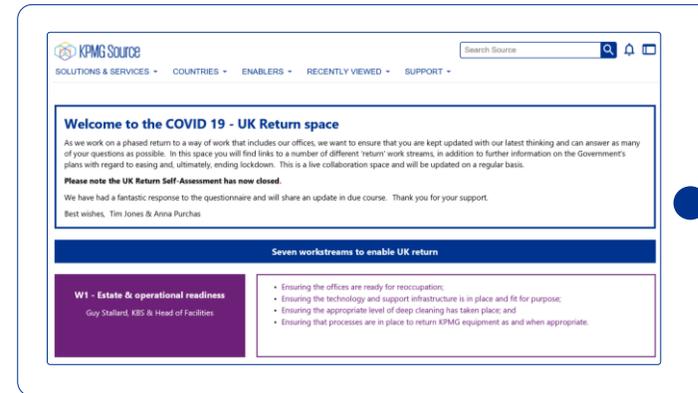
A central resources portal containing FAQs and guides relating to the crisis and subsequent UK Return plans has been developed.

## EBF

Our Employee Business Forum co-chairs have reviewed communications and plans from the perspective of employees that they represent – inclusive of all grades and functions from across the UK.

## Office Senior Partners

Our local leaders have been responsible for taking central messages and plans and tailoring them for their office.



## Leader calls

We have held regular structured calls with our Partners and Directors to keep them updated on the crisis, our response, and the UK Return plans.

## Employee Communication

We have issued digital communications to all colleagues throughout the crisis, to keep them informed of KPMG's response to the crisis, and the likely next steps.

# Appendix 1 - Covid-19 response governance



- Provides strategic direction on the four response pillars to support and protect:

## SILVER Operations Team

- Implements decisions made by the Gold team.
- Makes recommendations on the way forward to Gold Team
- Directs the activity of Bronze teams.



## Bronze Teams

Focused on the delivery of key elements of our response





[kpmg.co.uk](https://kpmg.co.uk)



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