



Grant Thornton

Scott

INTENSIVE START UP SERVICE AND PREDECESSOR

SUBJECT TO AN EXEMPTION UNDER SECTION 30 OF THE
FREEDOM OF INFORMATION ACT

dated 2 May 2014

CONTENTS

1	INTRODUCTION	1
2	EXECUTIVE SUMMARY	6

1 INTRODUCTION

- 1.1 We have been instructed by Wirral Borough Council (WBC) to produce a summary of our report dated 2 May 2014. In order to understand the detail behind this summary, it would be necessary to read the whole of our report dated 2 May 2014.

INSTRUCTIONS

- 1.2 Grant Thornton UK LLP have been instructed by WBC to undertake the work set out in WBC's request for a quotation, dated 5 October 2012 (the RFQ). The RFQ refers to a contract issued by WBC for the:

"provision of assessment and advice services in relation to the award of Business Investment Grants (BIG) and the Council's Intensive Start Up Service (ISUS)".

- 1.3 In reviewing BIG and ISUS we have established that while these were both associated with a sub-contractor called Enterprise Solutions (NW) Ltd (Enterprise Solutions or the Company), WBC had separate contracts with Enterprise Solutions in relation to the BIG and ISUS programmes. This summary does not address the BIG programme as that is the subject of a separate report and summary submitted to WBC.

- 1.4 The RFQ explained that:

"A number of allegations were made in respect of both schemes and continuing allegations and additional supporting information continue to be provided up to the present."

- 1.5 The RFQ explained that investigations had been commenced by [REDACTED] and that WBC had been seeking to appoint a firm of accountants to complete the investigation. In our response to the RFQ, we recommended that the successful applicant should meet with the people who had made the allegations before reviewing documents collated as part of WBC's investigation.

- 1.6 Having met with the people who had made the allegations, we produced an enquiry log which we sent to those people we had met for their review. That part of the enquiry log which is associated with ISUS and a similar programme which preceded ISUS is attached as Appendix 1 to our report dated 2 May 2014. The remaining parts of the log are attached to a separate report which addresses BIG and are not referred to in this summary.

- 1.7 If further information is produced and brought to our attention after service of this summary, we reserve the right to revise our opinions as appropriate.
- 1.8 This work does not constitute an audit performed in accordance with Auditing Standards.
- 1.9 Except to the extent set out in this summary, we have relied upon the documents and information provided to us as being accurate and genuine. To the extent that any statements we have relied upon are not established as accurate, it may be necessary to review our conclusions.
- 1.10 No responsibility is accepted to anyone other than WBC. This summary should be read in conjunction with a more detailed report, dated 2 May 2014.
- 1.11 We have finalised this summary, and our report, based on advice from WBC on 1 May 2014 that no action is to be taken by the police in this matter. No further work has been undertaken since our report was issued in draft form on 7 March 2013.

RESTRICTION ON CIRCULATION

- 1.12 This summary is confidential and should not be used, reproduced or circulated for any other purpose, in whole or in part, without our prior written consent. Such consent will only be given after full consideration of all the circumstances at the time.
- 1.13 [REDACTED] 1
[REDACTED]
[REDACTED]
[REDACTED] 3 We have not identified concerns regarding the integrity or honesty of any WBC employees. We also note that we have been given the access we have required to WBC and Invest Wirral employees.
- 1.14 This summary is likely to be exempt in whole or in part from disclosure under the Freedom of Information Act, attracting an exemption under section 30. Careful consideration should, therefore, be given before responding to a request for access to this summary under the Freedom of Information Act.

DISCLOSURES OF INTEREST

- 1.15 Since accepting this instruction, Grant Thornton UK LLP has become the external auditor to WBC. This summary and the underlying review has been undertaken by members of our Forensic and Investigation Services team who are not involved in that audit work.

FORMS OF REPORT

- 1.16 For your convenience, this summary may have been made available to recipients in electronic as well as hard copy format. Multiple copies and versions of this summary may therefore exist in different media and in the case of any discrepancy the final signed hard copy should be regarded as definitive.

LIMITING FACTOR

- 1.17 There have been two important factors which have limited the depth of our review and our ability to reach firm conclusions. These are associated with access to Enterprise Solutions' accounts and records, discussed from paragraph 1.18 and access to records which would probably have been retained by the North West Development Agency (NWDA) and are no longer available to us, discussed from paragraph 1.22.

ACCESS TO ENTERPRISE SOLUTIONS

- 1.18 Whilst a legal matter, we understand from WBC that Enterprise Solutions had a contractual obligation to provide WBC and its professional advisors with access to its "accounts and records" under ISUS. WBC wrote to Enterprise Solutions on 26 November 2012 on our behalf asking that we be given access to Enterprise Solutions' accounts and records.
- 1.19 Enterprise Solutions gave us access to its accounts and records on three days in January and February 2013. Other than that, and despite repeated requests for access, we have not had access to Enterprise Solutions' accounts and records in relation to the ISUS programme. This has very much limited the depth of our review, and our findings must be read in that context.
- 1.20 The difficulties we have faced appear to be consistent with difficulties encountered by WBC in gaining access to Enterprise Solutions' records. For example, a WBC record shows that WBC staff asked for access to Enterprise Solutions' records on 10 October 2011 but were only given access on 14 December 2011 and only after making repeated requests.
- 1.21 WBC has been aware throughout the course of our work that we have had only very brief access to Enterprise Solutions' accounts and records and that the lack of access has hampered our progress.

OTHER RECORDS

- 1.22 Investigative work was undertaken by WBC's [REDACTED] and its [REDACTED] [REDACTED] before we were instructed.

- 1.23 Although a substantial quantity of material had been collected by our predecessors, we found that the majority of this related to the BIG programme. As far as we could tell, our "predecessors" had failed to collate core contractual documentation between WBC and Enterprise Solutions and had failed to ascertain how invoices generated by Enterprise Solutions under the ISUS programme might be reconciled with the underlying contract.
- 1.24 This has meant that we have spent a disproportionate amount of time trying to locate important records which should have been collated before our instruction, or, at least, efforts made to locate them. We have made repeated requests for information, much of which should have been in WBC's possession, from WBC. Furthermore we have spoken to representatives of A4e Ltd (A4e) who appear to have been responsible for reviewing documentation submitted by Enterprise Solutions to the NWDA, the Department for Communities and Local Government (DCLG) and the Department for Business, Innovation and Skills (BIS).
- 1.25 Despite doing so, large gaps remain in the documentation which should have been available to us and the consensus would seem to be that important information which should have enabled us to reconcile Enterprise Solutions' invoices to the contract between WBC and Enterprise Solutions should be within the possession of BIS. This is because BIS received information previously held by the NWDA following the NWDA's closure.
- 1.26 Whilst BIS has been able to help with the provision of some information, important gaps in contractual documentation remain and we remain unable to reconcile payments made to Enterprise Solutions under the ISUS programme with the corresponding contract. This is important because it has prevented us from quantifying the impact that the anomalies we have identified may have had on the payments made by WBC to Enterprise Solutions.

DISCUSSING OUR FINDINGS WITH ENTERPRISE SOLUTIONS

- 1.27 We did not discuss our findings with Enterprise Solutions before preparing this summary, or our report dated 2 May 2014. [REDACTED]

[REDACTED]. We have, therefore, recommended that WBC share these findings with the Police and generally assess the legal implications our findings may have before sharing these findings with Enterprise Solutions.

- 1.28 In circumstances such as these, the Police should be asked to confirm that sharing these findings with Enterprise Solutions would not jeopardise any actual or potential Police investigation. We have recommended to WBC that WBC ensure that the Police are satisfied that either we and/or WBC should share these findings with Enterprise Solutions. To do otherwise might jeopardise any subsequent police investigation.

2 EXECUTIVE SUMMARY

2.1 Publicly available information described ISUS¹ as being a project:

"Delivering local awareness and development workshops, involves a £500 start up grant and increased monitoring of all new businesses started and is an enhancement to the Solutions for Business Intensive Start Up Support Product alongside ERDF and NWDA funding."

2.2 Put another way, we understand that ISUS was a programme available to new and recently created businesses where the applicant received:

- a £500 grant; and
- pre and post business start support and advice.

2.3 The pre and post business start support for businesses on the Wirral was to be provided by Enterprise Solutions.

INITIAL MEETING

2.4 In order to begin our work, we met with two former employees of Enterprise Solutions and an applicant under the ISUS programme.

2.5 The former employees have alleged that they were bullied whilst employed by Enterprise Solutions. Whether allegations of this nature have foundation are outside the scope of our expertise and so we have not addressed them.

2.6 Furthermore, the lack of access to Enterprise Solutions' accounts and records has prevented us from addressing all of those areas on which we might have been able to opine. Notwithstanding these features, many of the concerns raised with us do have foundation, subject to the following comments concerning the lack of access to Enterprise Solutions, gaps in contractual documentation and a database known as CRM.

¹ Source: www.wirral.gov.uk/downloads/849

ISUS AND ENTERPRISE SOLUTIONS' FEE

2.7 We have been unable to locate a full set of contractual documentation relating to ISUS. The gaps in the contractual documentation mean that, among other things, we cannot categorically state:

- which businesses were eligible for support via Enterprise Solutions under the ISUS programme; or
- precisely what services should have been provided by Enterprise Solutions to ISUS applicants.

2.8 However, as far as we can tell, Enterprise Solutions were initially entitled to charge WBC for up to £2,200 (excluding VAT) for each business it supported, as summarised here:

Activity	£
Engagement of the "end beneficiary/start up business" (the "Target") and once the meeting between the Target and Enterprise Solutions had taken place	176
Provision of at least three hours of intensive start up services to the Target has been completed and evidence on the CRM system	220
Target is trading and satisfactory evidence has been scanned on to the CRM system [We assume that Enterprise Solutions were not entitled to this fee if a "Target" had already started trading at the point of first contact with Enterprise Solutions.]	1,144
Provision of at least three hours of post start support during each year for three years post the date of trading has commenced (ie £220 per year for three years)	660
	<u>2,200</u>

2.9 ISUS applicants should also have received a £500 grant paid by WBC.

START UP AND POST START SUPPORT

2.10 Enterprise Solutions were entitled to charge WBC for:

- "pre-start" support provided to Wirral based businesses, provided that at least three hours of pre-start support had been provided (£220 for three hours of support per "Target");
- for "post-start" support provided to Wirral based businesses, provided at least three hours of post-start support had been provided (£220 for three hours of support² per "Target").

² contractually, Enterprise Solutions was entitled to provide three hours of support over a three year period (ie nine or more, in total), resulting in a charge to WBC of £220 per year, a maximum of £660 over three years

- 2.11 With reference to pre-start support, this seems to have been available for businesses which already had up to three years of trading history, ie the ISUS programme was intended to support existing but recently created businesses as well as completely new ones.

EVIDENCE OF TRADING

- 2.12 Enterprise Solutions were also entitled to charge WBC once they had presented "satisfactory evidence" to demonstrate that a "Target" had started trading (£1,444 for each successful "Target").
- 2.13 The contractual documentation we have seen does not state whether this £1,444 fee was payable in relation to completely new businesses or for those which had up to three years of trading history. However, it seems counter-intuitive to assume that Enterprise Solutions should have been rewarded because a "Target" had started to trade if the "Target" had already been trading for up to three years. This is important as Enterprise Solutions appear to have charged WBC for the £1,444 fee even if a "Target" had up to three years of trading history.

CONTRACTUAL DOCUMENTATION

- 2.14 The absence of a full set of contractual documentation means that the following outline can only be tentative. However, as far as we can tell:
- The NWDA had been responsible for compiling an approved list of private sector organisations to deliver the ISUS programme on behalf of local authorities throughout the North West.
 - The NWDA appointed A4e as its contract manager to provide "day to day management" of the ISUS programme.
 - WBC selected Enterprise Solutions from the NWDA's approved list to deliver the ISUS programme on the Wirral following WBC's own "mini-tender".

2.15 After its appointment, Enterprise Solutions should have loaded information onto a database known as "CRM", such as documentation which showed that Enterprise Solutions had provided pre or post start support. In terms of evidencing that pre and post start support had been provided, Enterprise Solutions appear to have used "advisory sheets" which should, among other things, have:

- recorded the nature of the support which had been provided;
- the number of hours of support provided; and
- been signed by the ISUS applicant.

2.16 Although WBC appears to have had access to CRM, the information added to CRM should have been reviewed by A4e. On that basis, A4e/the NWDA prepared a "monthly" statement showing what Enterprise Solutions could invoice WBC.

2.17 Critically, we have been unable to obtain a complete copy of CRM. Although WBC have provided us with a summarised version of CRM, WBC has been unable to provide us with a full copy of CRM. We understand from WBC and other parties that this is because WBC's access to CRM was removed at the end of the ISUS programme. The lack of access to CRM has prevented us from establishing a) precisely how the monthly statements were produced and b) what evidence was supplied by Enterprise Solutions to the NWDA/A4e to demonstrate, for example, that it had provided support to businesses on the Wirral.

ANOMALIES IN ENTERPRISE SOLUTIONS' RECORDS

2.18 It should be noted that not all of the ISUS applicants with whom we have spoken have criticised Enterprise Solutions and some have expressed their compliments.

2.19 However, for the purposes of this summary, we have assumed that Enterprise Solutions' records should have been complete and free from material anomaly. We have not, therefore, focused on those areas where Enterprise Solutions has fulfilled its contractual obligations; instead, we have focused on those areas where Enterprise Solutions seems not to have done.

- 2.20 For instance, we showed documentation associated with the ISUS programme to an applicant who praised Enterprise Solutions' support. In doing so, we showed her a signature which purportedly belonged to her and noted that it appeared as though [REDACTED] signature had been drafted in pencil, then overwritten in ink and an attempt made to erase the pencil marks. The ISUS applicant told us that this is not something [REDACTED] would have done. Whilst we acknowledge that we are not handwriting experts, there is a risk that someone has forged the applicant's signature and Enterprise Solutions may have relied on this document in order to support its invoicing. Of the 14 ISUS applicants we were able to review in detail, this type of anomaly affected two.

ADVISORY SHEETS: PRE-START SUPPORT

- 2.21 As far as we can tell, "advisory sheets" should have been an important document to evidence the nature and quantity of support provided to ISUS applicants (see paragraph 2.15).
- 2.22 Where possible we have contrasted the information to which we have had access with other contemporaneous documents. In doing so, we have identified anomalies. For instance, in one instance an advisory sheet dated 16 February 2011 described a financial forecast purportedly submitted by an ISUS applicant as:

"absolutely fine".

- 2.23 A week later the same Enterprise Solutions employee who had described the applicant's forecast as absolutely fine emailed the applicant to ask:

"Have you got a business plan and financial forecast for the first twelve months completed."

- 2.24 We have spoken to this ISUS applicant who has told us that he can see no good reason why an Enterprise Solutions' employee would have described a forecast as being absolutely fine and then asked the applicant to submit a forecast. This might imply that the contents of the advisory sheet which described the forecast as being "absolutely fine" were unreliable, ie the Enterprise Solutions employee who completed the advisory sheet may not have had a forecast to review and could not legitimately have described it as "fine". Alternatively, the request for a forecast might have been an oversight, but that seems unlikely for the reasons explained from paragraph 2.26.

2.25 With reference to the same ISUS applicant, records retained by Enterprise Solutions state that the applicant joined the ISUS programme in November 2010. The applicant has told us that he did not join the programme until February 2011 and that he did not sign an advisory sheet which was dated 16 November 2010 until February 2011.

2.26 This applicant went on to sign further advisory sheets, which purportedly evidence the support provided to him, and the last was dated 24 February 2011. He also engaged in email communication with Enterprise Solutions. One email dated 23 February 2011, titled "RE: 500 grant", asked:

"Shall I [the ISUS applicant] call you to make the appointment or shall we do it via email? I would rather fill out the forms with yourself..."

2.27 Enterprise Solutions replied on 23 February 2011 to say that:

"Seeing me is not a problem.

...

If you book in I will be able to go through in detail everything that is required for the application [our emphasis]."

2.28 It is unclear why, if the ISUS applicant had joined the programme in 2010, paperwork retained by Enterprise Solutions had been dated prior to 23 February 2011 as it would seem that "everything" in the application was completed on, or after 23 February 2011.

2.29 It would seem, therefore, that documentation retained by Enterprise Solutions dated prior to 23 February 2011 was not completed until that date or afterwards. If that is true, the dates of signatures shown on those records as retained by Enterprise Solutions are misleading.

2.30 The ISUS applicant has also told us that the majority of the "support" described on the advisory sheets was not provided to him and that as an experienced business man, he would not have asked for the support which was purportedly given.

POST START REVIEWS

2.31 The requirement to undertake post start reviews appears to have been a contractual obligation which Enterprise Solutions should have fulfilled. The forms used by Enterprise Solutions to undertake 12 month and 24 month reviews included a summary of the ISUS applicant's recent results. We showed such a form to one of the ISUS applicants to whom we have spoken. He responded by saying:

"load of rubbish...they've just made it up".

SUMMARY RE ANOMALIES IN PAPERWORK

2.32 Because of the lack of access to Enterprise Solutions' records, we have only considered 14 ISUS applications in detail. Only 5 of the 14 applicants were contactable and willing to speak to us. Of these five, three told us that the contents of the paperwork retained by Enterprise Solutions was inaccurate. Of the remaining two, their signature (one occasion each) appears to have been written in pencil, overwritten in ink and an effort then made to erase the pencil signature, ie the signatures may have been forged.

CONFLICTS OF INTEREST

2.33 Enterprise Solutions appear to have had a contractual obligation under the ISUS programme to report actual or potential conflicts of interest to WBC.

SHAREHOLDINGS AND DIRECTORSHIPS IN ISUS APPLICANTS

2.34 [REDACTED]
[REDACTED]
[REDACTED]
[REDACTED] business.

2.35 The ISUS programme succeeded a broadly similar programme. In our report dated 2 May 2014, we referred to this as ISUS' predecessor. As we have been unable to locate a copy of the contract between Enterprise Solutions and WBC for this predecessor scheme, we do not know whether it had the same contractual requirements to disclose conflicts of interest. [REDACTED]

[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]

CROSS SELLING

2.36 During the course of the ISUS programme and before that, Enterprise Solutions provided a wide range of business services such as the preparation of business cards, leaflets and accountancy support. Enterprise Solutions also appear to have hosted some ISUS applicants' registered office, presumably in exchange for a fee. In the words of one applicant, Enterprise Solutions engaged in a process of "cross selling".

2.37 Under the ISUS programme, applicants received a £500 grant. In speaking to one ISUS applicant, she has explained that she spent all of the grant by purchasing leaflets from Enterprise Solutions. She has told us that, with hindsight, she could have purchased the same leaflets for much less than £500 and to a higher standard of quality, describing the purchase as the:

"most ridiculous money we have ever spent."

2.38 The process of "cross selling" appears to have preceded ISUS.

2.39 It might be said that an organisation responsible for providing "intensive support" to inexperienced entrepreneurs, who relied on Enterprise Solutions for support and advice, should not have then used this as an opportunity to sell additional products or services.

2.40 Enterprise Solutions did not have a contractual obligation to act as a gate-keeper to the ISUS programme. However, it might be said that at least some Enterprise Solutions perceived that to be part of their role, for example, one advisory sheet stated that one applicant had:

"completed her business plan it meets the criteria of the ISUS program [sic]

We have today completed the paperwork to sign [the applicant] off."

2.41 We have had very limited access to Enterprise Solutions' accounts and records and cannot, therefore, quantify the number of businesses which applied for support via Enterprise Solutions but were discouraged from so doing by Enterprise Solutions, perhaps because of irresolvable flaws in the applicant's business plan. However, by allowing its staff to "cross sell" corollary business services, it might be said that Enterprise Solutions diluted any motivation staff might have had for discouraging poor quality applicants; instead, it had a financial interest in supporting businesses wishing to enrol in the ISUS programme even if the likelihood of success was only remote.

USE OF PERSONAL INFORMATION

- 2.42 [REDACTED]
[REDACTED]
[REDACTED] We cannot corroborate the contents of private conversations, particularly given that we have had very limited access to Enterprise Solutions.
- 2.43 It has also been alleged that one ISUS applicant was also a sub-contractor employed by Enterprise Solutions. Whilst we have been unable to corroborate this allegation, we have been able to establish that the applicant's business had its registered office at Enterprise Solutions' premises.
- 2.44 The name of this applicant's business implies that it was a communications company. One of the ISUS applicants with whom we have spoken has told us that he received repeated, unwanted and unsolicited telephone calls from people claiming to be from Wirral Biz. Whilst we cannot corroborate that allegation; if true, that might imply that confidential information obtained under the ISUS programme has been misused by Enterprise Solutions or parties related to it.

INVOLVEMENT AND ROLE OF A4E

- 2.45 A4e appear to have been responsible for the day to day management of organisations such as Enterprise Solutions within the context of the ISUS programme. As part of this process A4e undertook a "supplier audit" of Enterprise Solutions in 2010 and in 2011.
- 2.46 The quality of A4e's work falls outside the scope of this review. However, we note from minutes of a meeting between WBC, Enterprise Solutions and A4e which took place in August 2010 that the reliability of Enterprise Solutions' records had been queried by A4e:
- [REDACTED] [of A4e] stated that there must be at least three hours one-to-one intervention up to the business planning completion stage and that A4E felt that the written reports of one adviser in particular did not reflect that this time had been spent with each client."*
- 2.47 We assume that A4e's reference to "written reports" is a reference to "advisory sheets". Assuming that is correct, it would seem that A4e also had some doubt regarding the content of Enterprise Solutions' advisory sheets and/or whether they accurately reflected the time spent providing support.

- 2.48 A4e's involvement may also be relevant because their draft findings from their 2010 audit suggested that 26.72% of the funding paid to Enterprise Solutions had been "at risk" as a result of A4e's work. The finalised version of this report marked this down to "nil" following the receipt of additional material supplied by Enterprise Solutions to A4e. As such, WBC would have been able to take some assurance from the revised findings.
- 2.49 However, from an audit/investigations perspective, it is unclear whether A4e's response to the information supplied in response to the draft findings had been appropriate. For example, in one instance, A4e had identified a situation where a "start-up claim form" had been signed before the corresponding business had started to trade. The issue was resolved by the preparation of a new "start-up claim form" which included different signing dates which were consistent with the date the business had started.
- 2.50 It is unclear whether A4e spoke to any of the ISUS applicants in order to understand, for example, why a claim form had been signed in advance of the business starting to trade. Had A4e done so, they might have identified some of the types of anomalies identified in more detail in our report dated 2 May 2014 and corrective measures might have been taken.
- 2.51 Without undertaking a line by line comparison of A4e's draft and finalised findings, WBC would not have identified features such as these. Given that A4e had been employed as project managers, we would not have expected WBC to "audit the auditors" and should not be criticised for failing to identify weaknesses in A4e's work, if there were any.

SUMMARY

- 2.52 We have had very limited access to Enterprise Solutions' accounts and records and there are significant gaps in the contractual documentation concerning Enterprise Solutions' involvement in the ISUS programme. Collectively, this makes it difficult to reach definitive conclusions and we do not know whether our findings are representative of the wider population of ISUS applicants.

2.53 In speaking to ISUS applicants, some have complimented Enterprise Solutions, others have been critical of Enterprise Solutions. We have, however, recommended that this matter be reported to the Police. This is because there is prima facie evidence to suggest that offences contrary to the following legislation may have been committed by [REDACTED]

- Theft Act
- Fraud Act
- Forgery and Counterfeiting Act.

2.54 Offences may also have been committed under the Data Protection Act.

2.55 Some of the anomalies we have identified under the ISUS programme pre-date the beginning of ISUS and also related to its predecessor.

2.56 Our report dated 2 May 2014, includes a long list of recommendations, one of which is that WBC consider referring this matter to the Police. We have also suggested that the matter is referred to:

- the Information Commissioner, given the possible breaches of the Data Protection Act; and
- the Solicitors Regulatory Authority, as one of Enterprise Solutions' employees may have held herself out as solicitor when, as far as we can tell, she may not have been entitled to do so.

2.57 In the event that the Police choose not to investigate the matter, WBC should consider whether it would be appropriate to undertake its own prosecution under section 222 of the Local Government Act. WBC should also consider whether Enterprise Solutions has breached its contract causing WBC to suffer a loss. If WBC concludes that a breach of contract may have taken place, WBC should consider taking action in the civil courts to recover any loss it may have incurred.

2.58

[REDACTED]

Grant Thornton UK LLP

Grant Thornton UK LLP

Liverpool

2 May 2014



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