

## LEE VALLEY REGIONAL PARK AUTHORITY

### AUDIT COMMITTEE MINUTES 24 JUNE 2021

Members Present: Frances Button (Chairman) Simon Walsh  
John Bevan Terry Wheeler  
David Gardner John Wyllie  
Graham McAndrew

Officers Present: Beryl Foster - Deputy Chief Executive  
Keith Kellard - Head of Finance  
Dan Buck - Corporate Director  
Vince Donaldson - Senior Contracts & Quality Manager  
Lindsey Johnson - Committee Services Officer

Also Present: Neil Harris - Ernst & Young (External Auditors)  
Joe Ryan - RD Health & Safety Consultancy Ltd  
Matt Bowmer - Finance Director, London Borough of Enfield (S151 Officer)

#### Part I

#### 207 DECLARATIONS OF INTEREST

There were no declarations of interest.

#### 208 MINUTES OF LAST MEETING

**THAT the minutes of the meeting held on 25 February 2021 be approved and signed.**

#### 209 PUBLIC SPEAKING

No requests from the public to speak or present petitions had been received for this meeting.

#### 210 EXTERNAL AUDIT 2020/21 – AUDIT PLAN

Paper AUD/120/21

The report was introduced by the Head of Finance, who informed Members that the deadline for final accounts has been extended to 30 September, which Ernst & Young have expressed concerns for meeting that deadline. The Authority will liaise with PSAA over the additional audit fees proposed by Ernst & Young.

Neil Harris of Ernst & Young introduced his report, significant auditing matters included misstatements due to fraud or error; inappropriate capitalisation of revenue expenditure; pension liability valuation; valuation of land and buildings; going concern; revenue recognition; and accounting for Covid-19 related grants. He continued that Ernst & Young are concerned over meeting the 30 September deadline for final accounts, by the end of this month he will have an accounts closedown schedule for the Authority and will discuss its implications with officers. The Annual Audit letter is consistent with the Audit Results report and the additional fees are associated with the impact of Covid-19, property valuations, pensions, and going concern disclosures. The proposed fees are consistent with their other local government portfolios.

The Chairman thanked Keith Kellard and Neil Harris for their reports. She asked that Members be circulated the start date for the audit once it has been agreed and reminded Neil Harris that any delays in starting the audit would incur additional costs to the Authority in regards to staffing. She concluded that she strongly endorses officer's comments regarding the increase to the audit fees, which will be expressed to the PSAA.

A Member asked if there was a conflict of interest in the use of specialists to assist in the audit. Neil Harris responded that he did not believe so and that it was appropriate to take advice in areas he does not have expertise in and that assumptions on property valuations in particular, should be properly tested. Whilst he understands the Authority's perspective to challenge additional costs, he believes that costs such as these are necessary.

- (1) the Authority's position regarding additional Audit Fees as set out in paragraph of Paper AUD/120/21;**
- (2) the External Auditors' Audit Plan for 2020/21 attached at Appendix A to Paper AUD/120/21 was approved; and**
- (3) the proposed annual audit fee for 2020/21 as set out in the financial implications section of Paper AUD/120/21 was noted.**

211 ANNUAL REPORT ON HEALTH AND SAFETY 2020/21 AND  
HEALTH AND SAFETY PLAN 2021/22

Paper AUD/119/21

The report was introduced by the Corporate Director, who informed Members that the impact of Covid-19 had made it an exceptional year. An Oversight Group has relied on RD Health & Safety to guide the Authority through all of the government restrictions in ensuring that facilities and venues have been Covid secure.

Joe Ryan of RD Health & Safety Consultancy Ltd introduced his report, key points included:

- He is thankful to the Authority for its support and is pleased at how well we are able to work with them.
- We have completed the audit programme in a different way this year, it is still a strong and effective system with a high level of assurance and statutory compliance has been maintained.
- Delivery of plans, updates and guidance on Covid-19 has been done through the Oversight Group, with a great deal of time spent on re-opening of facilities and venues.
- We have completed some unannounced safety visits to make sure measures for Covid-19 are being met.
- Staff training has continued, with more being delivered online.
- We've adopted government policy on Covid-19, with guidance changing as per government advice to enable venues to open safely. We also have Track & Trace at all venues.
- We are mindful of the Health & Safety Executive and make sure that we are able to demonstrate that we are Covid secure.
- A staff survey was conducted to see how their mental health has been affected, with most staff feeling that they are well looked after by the Authority.

- Accidents and incidents have decreased due to facilities and venues not being open. 2 RIDDOR accidents have occurred which have been reported. Our accident reporting software has been replaced following a review.
- We are monitoring both the Fire Safety Bill and the Building Safety Bill following on from the Grenfell Tower tragedy.
- Products sold to us must now have the British Kite mark.

The Chairman thanked Joe Ryan for his report and expressed her delight at the good working relationship that we have with RD Health & Safety Consultancy Ltd.

A Member expressed concerns over the number of personal injury claims. The Corporate Director responded that a lot of the claims were due to 'no risk, no fee' litigation, some are historic, however it does highlight how important health and safety is in ensuring we are doing everything to avoid being at fault. Another Member asked if we filter out minor claims. Joe Ryan responded stating that we respond to all claims in the same way and work closely with both our legal team and insurers.

A Member asked why the Waterworks and Picketts Lock Golf Course had much lower compliance than other sites. The Corporate Director responded stating that this was due to them being much busier than usual and having a lot of staff on furlough which resulted in paperwork not being completed. Both sites are now with the Authority and we expect to see them both improve greatly.

A Member asked who has liability in personal injury claims, the Authority or the operator and who was liable for the historic claims. The Corporate Director responded that if it was a claim due to the structure of the building then it would be the Authority, for all other claims it would be the operator. Historic claims will be dealt with by the Trust.

The Corporate Director informed Members that a small amendment to the Health & Safety Policy Statement would be made to read 'The Corporate Director of Sport & Leisure' to reflect the fact that and differentiate that the Authority has two Corporate Directors.

- (1) the annual report of RD Health & Safety Consultancy Ltd for 2020/21 detailed in Appendix A to Paper AUD/119/21 was noted;**
- (2) the aims and objectives for 2021/22 set out in Appendix A in the annual report of RD Health & Safety Ltd; and**
- (3) the signing of this years' Health & Safety Policy Statement attached as Appendix B to Paper AUD/119/21 was approved with the following amendment:**
  - (a) the Corporate Director be changed to the Corporate Director of Sport & Leisure.**

212 RISK REGISTER 2021/22

Paper AUD/118/21

The report was introduced by the Corporate Director who informed Members that the risks listed in paragraphs 11-12 should reduce further so long as Covid-19 restrictions continue to be lifted.

The Chairman noted the fact that she found the sub registers especially helpful and that the risk management implications at paragraph 22 was also very helpful.

- (1) **the Corporate Risk Register included at Appendix A and the sub-registers at Appendices B and C of Paper AUD/118/21 was approved.**

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Chairman

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Date

The meeting started at 1pm and ended at 2pm.