

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

A meeting of the **AUDIT COMMITTEE** (Quorum – 3) will be held by remote access on:

THURSDAY, 24 JUNE 2021 AT 13:00

at which the following business will be transacted:

AGENDA

1 To receive apologies for absence

2 **DECLARATION OF INTERESTS**

Members are asked to consider whether or not they have disclosable pecuniary, other pecuniary or non-pecuniary interests in any item on this Agenda. Other pecuniary and non-pecuniary interests are a matter of judgement for each Member. (Declarations may also be made during the meeting if necessary.)

3 **MINUTES OF LAST MEETING**

To approve the Minutes of the meeting held on 25 February 2021 (copy herewith)

4 **PUBLIC SPEAKING**

To receive any representations from members of the public or representative of an organisation on an issue which is on the agenda of the meeting. Subject to the Chairman's discretion a total of 20 minutes will be allowed for public speaking and the presentation of petitions at each meeting.

5 **EXTERNAL AUDIT 2020/21 – AUDIT PLAN**

Presented by Keith Kellard, Head of Finance

Paper AUD/120/21

6 **ANNUAL REPORT ON HEALTH & SAFETY 2020/21
AND HEALTH & SAFETY PLAN 2021/22**

Paper AUD/119/21

Presented by Dan Buck, Corporate Director

7 RISK REGISTER 2021/22

Paper AUD/118/21

Presented by Dan Buck, Corporate Director

8 URGENT BUSINESS

Such other business as in the opinion of the Chairman of the meeting is of sufficient urgency by reason of special circumstances to warrant consideration.

9 EXEMPT ITEMS

Consider passing a resolution based on the principles of Section 100A(4) of the Local Government Act 1972, excluding the public and press from the meeting for the items of business listed on Part II of the Agenda, on the grounds that they involve the likely disclosure of exempt information as defined in those sections of Part I of Schedule 12A of the Act specified beneath each item. (There are no items currently listed for consideration in Part II.)

16 June 2021

**Shaun Dawson
Chief Executive**

AUDIT COMMITTEE MINUTES 25 FEBRUARY 2021

A Member asked whether it was necessary to have our four largest venues valued every year, especially with the Covid-19 situation this year. Neil Harris responded stating that these four venues were pervasive assets to the running of the Authority and he would find it uncomfortable from an audit perspective if they were not valued yearly. With Covid-19, the valuers looked at the assumptions up to March 2020 and then put in a waiver. The Chairman of the committee pointed out that in paragraph 11 of the report, the valuation of these assets by LVRA's consultants every year along with 25% of other assets in each interim year then all assets in year 5 was compliant of accounting requirements. Neil Young responded that all assets have to be valued over a five-year period at the discretion of the local authority.

A Member expressed concern at the delay in completing the 2019/20 Audit and asked to what extent the delay had been down to the pandemic, the Leisure Services Contract and the going concern judgement and whether any of these issues would extend into the 2020/21 final accounts. Neil Harris responded that the whole of the public sector had been affected by the pandemic and 50% still have not published their 2019/20 final accounts. He believes that the work done on the Leisure Services Contract is complete and can maintain a watching brief, but believes that a similar timetable to last year with an end in November more realistic.

The Chairman informed Members that she would like to include a new recommendation (4), to reflect Members' concerns over the proposed additional audit fees for both 2019/20 and 2020/21 audits.

The Chairman thanked Neil Harris for his work and looked forward to confirmation that the final accounts for 2019/20 have been signed off on Monday.

- (1) the Accounting Policies set out in Appendix A of Paper AUD/117/21;**
- (2) the Draft Closedown Timetable set out in Appendix B of Paper AUD/117/21 was approved;**
- (3) the key judgements and assumptions set out in paragraphs 9 to 11 of Paper AUD/117/21; and**
- (4) with considerable concern the proposed additional audit fees for both 2019/20 and 2020/21 and await the outcome of the ongoing discussions was noted.**

206 RISK REGISTER 2020/21

Paper AUD/116/21

The report was introduced by the Corporate Director who informed Members that this Risk Register was in a new format, with input from Heads of Service and quarterly updates from the Management Team. Overall the register's red issues are reducing and unknown risks will be picked up as the year progresses via the internal process now in place.

The Chairman asked that now the Prime Minister has given a road map out of Covid-19 restrictions whether this had changed any of the risks on the register. The Corporate Director responded stating that the Covid-19 Oversight Group had already started this process. The easing of restrictions would be gradual, therefore the risks remained the same for now and as planned. The Chief Executive added that of more significance would be the Chancellors statement on furlough and business rates which may incur more risk for the Authority.

**AUDIT COMMITTEE MINUTES
25 FEBRUARY 2021**

A Member commented that the risk register in its electronic PDF version is difficult to read, especially the colours on the headings and asked if Members could be sent an Excel version. The Corporate Director responded that this would be done and they would look to change the shading of headings to make them easier to read.

- (1) the Corporate Risk Register Included at Appendix A and the sub-registers at Appendixes B & C of Paper AUD/116/21 was approved.**

Chairman

Date

The meeting started at 12.30pm and ended at 1.08pm

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EXTERNAL AUDIT 2020/21 - AUDIT PLAN

Presented by the Head of Finance

SUMMARY

As part of the 2020/21 audit, the Authority's external auditors (Ernst & Young) have produced a plan to cover the annual and end of year audit 2020/21. This plan is attached at Appendix A to this report.

The auditor's intention is to undertake a fully substantive audit which will review and report on the financial statements as well as arrangements for securing economy, efficiency and effectiveness in the use of resources. As in previous years it will include a review of the work of the internal auditors, including audit plans and reports, together with reports from any other work completed in the year. The plan also covers other mandatory audit procedures required by auditing standards as well as the financial statements and value for money risks.

Materiality will be assessed prior to the audit of the 2020/21 financial statements. The auditor uses gross assets as the basis of materiality to reflect the fact that the main focus of the users of the accounts has been assessed to be the Authority's stewardship of the assets, rather than the service expenditure.

The plan also highlights any potential risks for producing the financial statements and sets out the auditor's process, strategy and broad timetable.

The plan sets out the scale fee set by Public Sector Audit Appointments Ltd (PSAA) for 2020/21 at £14,337.

RECOMMENDATIONS

- | | | |
|------------------------|-----|--|
| Members Approve | (1) | the Authority's position regarding additional Audit Fees as set out at paragraph 8 of this report; |
| Members Note: | (2) | the External Auditors' Audit Plan for 2020/21 attached at Appendix A to this report; and |
| | (3) | the proposed annual audit fee for 2020/21 as set out in the financial implications section of this report. |

BACKGROUND

- 1 The role of external audit is to provide an annual independent assessment of how the Authority is discharging its responsibility for the stewardship of public money.

The audit focusses not only on the financial statements but also on Value For Money, particularly in relation to the budget, levy and key projects, for example the Leisure Services Contract (LSC) procurement.

The Auditors' conclusions are reported in their annual Audit Results Report later in the year following the Final Accounts Audit in the Summer. This Plan summarises their work to date and highlights risks which may arise during the course of the annual audit.

- 2 In previous years preliminary audit work (interim audit) was carried out to assess the Authority's arrangements for ensuring the proper conduct of its financial affairs. In discussion with officers the auditor has provided for this to be completed as part of the year end audit and this is included within the plan.

AUDIT PLAN 2020/21

- 3 The Audit Plan for 2020/21 is attached at Appendix A to this report.

After consultation, the Ministry of Housing, Communities and Local Government, agreed an amendment to The Accounts and Audit Regulations, extending the date for publication of audited accounts to 30 September for the next two years.

Included at Appendix B to this report, is a copy of EY's national letter to PSAA bodies, highlighting the concerns of the auditor in the approach to delivering the 2020/21 external audits.

- 4 Section 7 of the Audit Plan sets out a provisional timetable for the audit, with the commencement of the key systems testing and walkthroughs initially planned for September. Note these dates as still provisional and subject to final agreement.
- 5 The scale fee for 2020/21 is £14,337 which is the same as that charged since 2018/19. However, the proposed fee by the auditor is likely to be higher and may not cover for the specific audit work and risks identified in section 1 (pages 5 & 6) of the Plan which highlights potential risks that may impact upon the completion of the annual audit.

AUDIT LETTER 2019/20 AND ADDITIONAL FEES

- 6 The Auditor's draft Annual Audit Letter was presented to Members at Audit Committee on 17 December 2020 (AUD/115/20), with a verbal update on the conclusion of the audit on 25 February 2021. However, at that date the additional fees were still to be determined and the final Audit Letter issued.
- 7 Attached at Appendix C to this report is the Annual Audit Letter for 2019/20 with a proposed additional fee. The proposal is that the Authority contribute an additional £10,866 on top of the £14,337 scale fee set by PSAA, which is summarised in section 6 of the Audit Letter.
- 8 The view of officers and that expressed by Members at the last Audit Committee

to this proposal was to continue to express considerable concern about the proposed additional audit fees and that they would resist any additional costs.

Whilst it can be accepted that due to Covid-19, whilst not in itself directly relevant to the majority of the 2019/20 year, did impact on disclosure around Going Concern, and property valuation uncertainty, and there are other areas that require further clarification.

The key points to note are summarised below:

- no "forensic" breakdown of the additional fees has been supplied to date;
- no evidence that the additional work carried out was outside the scope of the original scale fee;
- no account of the additional time resource put in by Authority officers to deal with the "inefficiencies"/resource problems of EY during the Audit;
- the Authority's asset base and associated risks had not changed in a number of years. The Authority's valuer provided all detail, calculations and evidence;
- further detail around requirement to engage EY resources to ensure EY were giving the right assurances.

ENVIRONMENTAL IMPLICATIONS

- 9 There are no environmental implications arising directly from the recommendations in this report.

EQUALITY IMPLICATIONS

- 10 There are no equality implications arising directly from the recommendations in this report.

FINANCIAL IMPLICATIONS

- 11 The scale fee set by PSAA to be charged by the External Auditor in 2020/21 is £14,337 and is the same as that charged since 2018/19.
- 12 This fee estimate does not include for any additional costs resulting from the specific audit risks identified in the Plan. Officers believe the existing budget for the External Audit should be sufficient unless a material additional risk arises and therefore impacts upon the standard fee. Members will be kept apprised of this during the Audit and any potential variation will be reported to this Committee and the Executive Committee as part of the regular revenue budget monitoring.

HUMAN RESOURCE IMPLICATIONS

- 13 There are no human resource implications arising directly from the recommendations in this report.

LEGAL IMPLICATIONS

- 14 There are no legal implications arising directly from the recommendations in this report.

RISK MANAGEMENT IMPLICATIONS

- 15 There are no risk management implications arising directly from the recommendations in this report although the audit plan does highlight financial statement risks that are likely to impact on the Audit and subsequently impact on the final fee.
- 16 If Members reject the auditor's proposal to the additional fees for 2019/20 the auditor may still submit these to PSAA who may agree with the auditor's assessment and deem the extra fee is payable. The written views of the Authority will be put to the PSAA if Members agree to resist the additional charge for 2019/20.
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PREVIOUS COMMITTEE REPORTS

Audit Committee	Verbal	External Auditor Update on 2019/20 accounts	25 February 2021
Audit Committee	AUD/115/20	External Auditor's Audit Results Report – 2019/20 Accounts	17 December 2020

APPENDICES ATTACHED

Appendix A	The Audit Plan 2020/21
Appendix B	EY National Letter to PSAA bodies – June 2021
Appendix C	Annual Audit Letter for the year ended 31 March 2020

ABBREVIATIONS

PSAA	Public Section Audit Appointments
LSC	Leisure Services Contract

**Lee Valley Regional
Park Authority
Initial Audit planning report
Year ended 31 March 2021**

June 2021





Private and Confidential
Lee Valley Regional Park Authority
Myddelton House, Bulls Cross
Enfield, Middlesex
EN2 9HG

June 2021

Dear Audit Committee Members

Initial Audit planning report

We are pleased to attach our Audit Plan which sets out how we intend to carry out our responsibilities as auditor. Its purpose is to provide the Audit Committee with a basis to review our proposed audit approach and scope for the 2020/21 audit in accordance with the requirements of the Local Audit and Accountability Act 2014, the National Audit Office's new 2020 Code of Audit Practice, the Statement of Responsibilities issued by Public Sector Audit Appointments (PSAA) Ltd, auditing standards and other professional requirements. It is also to ensure that our audit is aligned with the Committee's service expectations.

This plan summarises our initial assessment of the key risks driving the development of an effective audit for the Authority and outlines our planned audit strategy in response to those risks. This takes into consideration our findings on the 2019/20 audit, discussions with the finance team as well as our knowledge of sector-wide issues that may affect the Authority. We will inform the Audit Committee if there are any significant changes or revisions once we have completed our audit planning procedures and will provide an update to the next meeting of the committee.

This report is intended solely for the information and use of the Audit Committee and management, and is not intended to be and should not be used by anyone other than these specified parties.

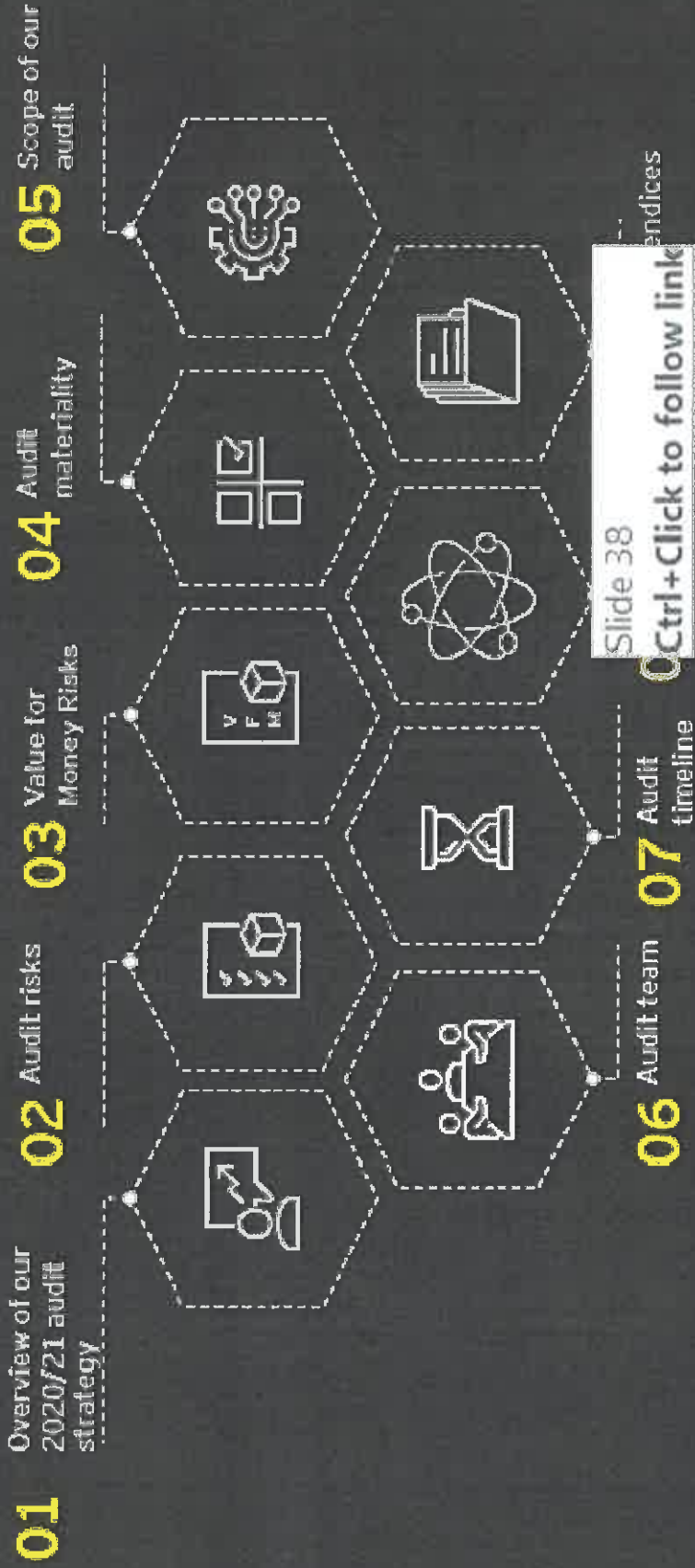
We welcome the opportunity to discuss this report with you on 24th June 2021 as well as understand whether there are other matters which you consider may influence our audit.

Yours faithfully

Neil Harris

For and on behalf of Ernst & Young LLP

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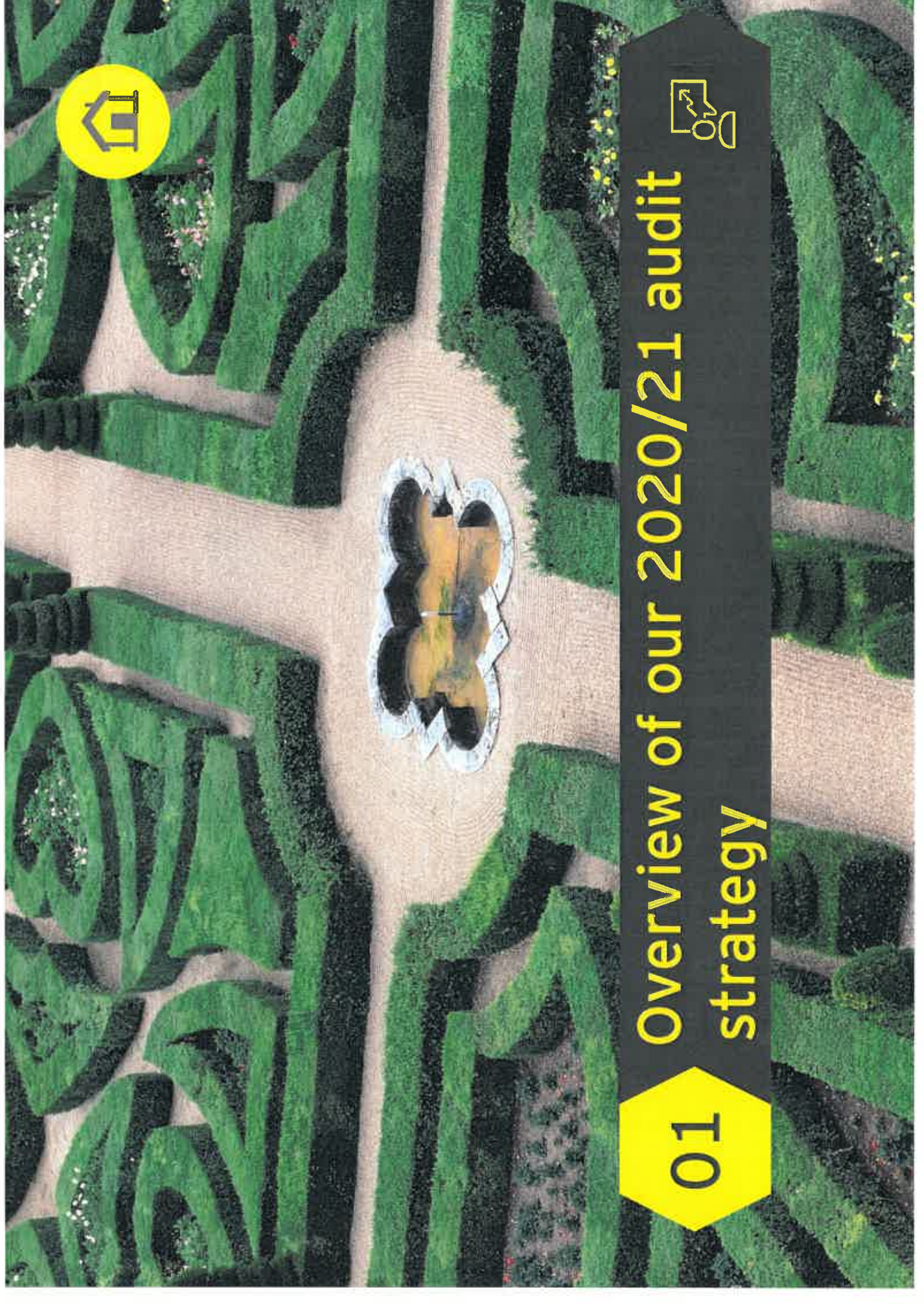
Public Sector Audit Appointments Ltd (PSAA) issued the "Statement of responsibilities of auditors and audited bodies". It is available from the PSAA website (<https://www.psaa.co.uk/audit-materiality/statement-of-responsibilities/>). The statement of responsibilities serves as the formal terms of engagement between appointed auditors and audited bodies. It summarises where the different responsibilities of auditors and audited bodies begin and end, and what is to be expected of the audited body in certain areas.

The "Terms of Appointment and further guidance (updated April 2018)" issued by the PSAA sets out additional requirements that auditors must comply with, over and above those set out in the National Audit Office Code of Audit Practice (the Code) and in legislation, and covers matters of practice and procedure which are of a recurring nature.

This report is made solely to the Audit Committee and management of Lee Valley Regional Park Authority, in accordance with the statement of responsibilities. Our work has been undertaken so that we might state to the Audit Committee and management of those matters we are required to state in this report and for no other purpose. To the fullest extent permitted by law we do not accept or assume responsibility to anyone other than the Audit Committee and management of Lee Valley Regional Park Authority for this report or for the opinions we have formed. It should not be provided to any third party without our prior written consent.



01 Overview of our 2020/21 audit strategy





Overview of our 2020/21 audit strategy

The following 'dashboard' summarises the significant accounting and auditing matters outlined in this report. It seeks to provide the Audit Committee with an overview of our initial risk identification for the upcoming audit and any changes in risks identified in the current year.

Audit risks and areas of focus

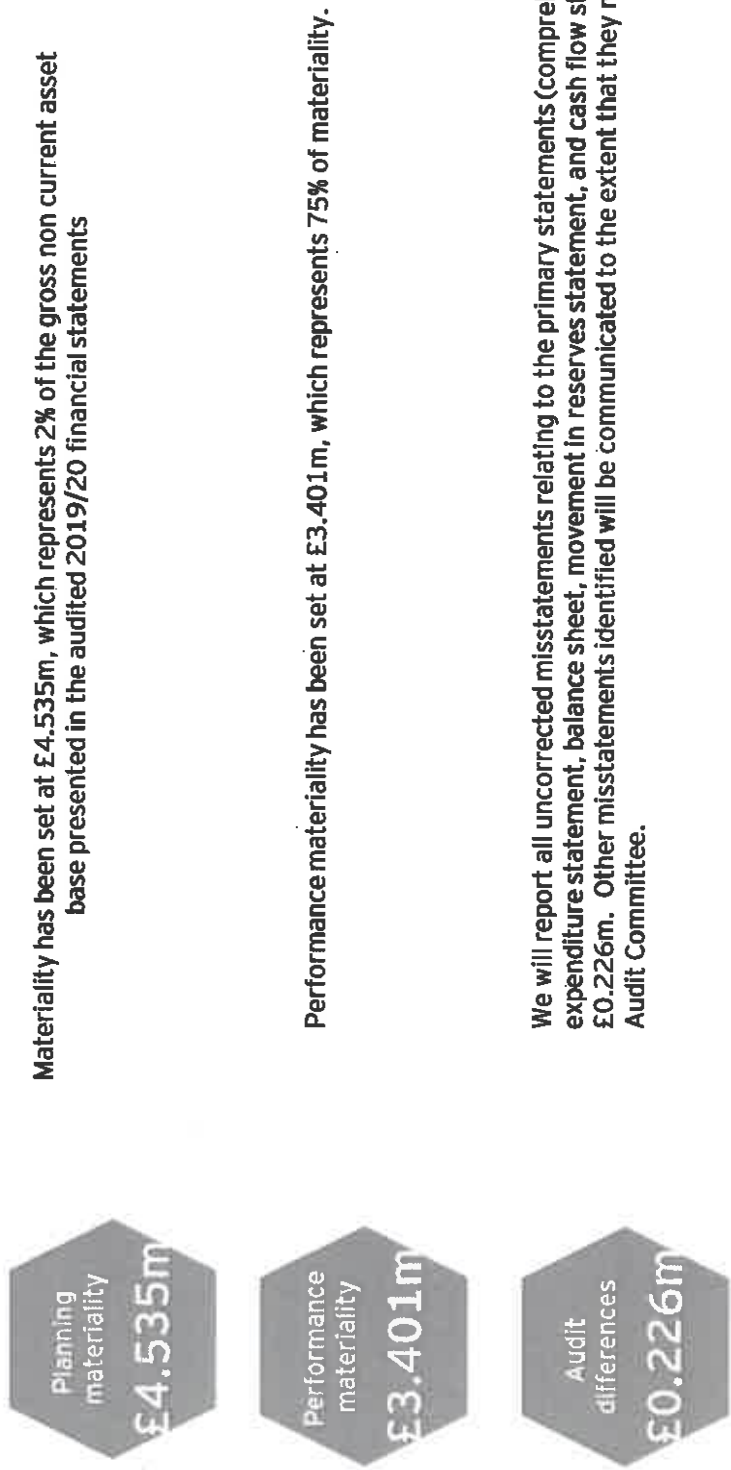
Risk / area of focus	Risk identified	Change from PY	Details
Misstatements due to fraud or error	Fraud risk	No change in risk or focus	As identified in ISA 240, management is in a unique position to perpetrate fraud because of its ability to manipulate accounting records directly or indirectly and prepare fraudulent financial statements by overriding controls that would otherwise appear to be operating effectively. We will consider during the course of our audit whether in light of the Authority experiencing ongoing procurement and legal challenges, there is a heightened risk on the appropriate recognition and accounting for provisions.
Inappropriate capitalisation of revenue expenditure	Fraud risk	No change in risk or focus	As noted above, under ISA 240, management is in a unique position to perpetrate fraud through the override of controls. We have considered the main areas where management may have the incentive and opportunity to do this. We have identified the inappropriate capitalisation of revenue expenditure on property, plant and equipment as an area of risk, given the extent of the Authority's capital programme.
Pension liability valuation	Inherent risk	No change in risk or focus	The Local Authority Accounting Code of Practice and IAS19 require the Authority to make extensive disclosures within its financial statements regarding the Local Government Pension Scheme (LGPS) in which it is an admitted body. The Authority's current pension fund deficit is a material and sensitive item and the Code requires that this liability be disclosed on the Authority's balance sheet. The information disclosed is based on the IAS 19 report issued to the Authority by the Actuary. Accounting for this scheme involves significant estimation and judgement and due to the nature, volume and size of the transactions we consider this to be a higher inherent risk.
Valuation of land and buildings, including investment properties	Significant risk	No change in risk or focus	Property, Plant and Equipment (PPE) and Investment Properties (IP) represents not only significant balances in the Authority's accounts but drives the strategy and operational objectives of the Authority. Valuations are subject to valuation changes, impairment reviews and depreciation charges. Material judgemental inputs and estimation techniques are required to calculate the year-end PPE and IP balances held in the balance sheet. As the Authority's asset base (particularly six sports centres) remains significant and specialised, and the outputs from the valuer are subject to estimation, there is a higher inherent risk assets may be under/overstated or the associated accounting entries incorrectly posted. ISAs (UK and Ireland) 500 and 540 require us to undertake procedures on the use of experts and assumptions underlying fair value estimates which we are likely to do with specialist support from our EY Real Estates team.

Overview of our 2020/21 audit strategy

Audit risks and areas of focus	Risk identified	Change from PY	Details
<p>Risk / area of focus</p> <p>Going Concern: Compliance with ISA 570</p>	<p>Inherent risk</p>	<p>No change in risk or focus</p>	<p>This Going Concern auditing standard (ISA 570) has been revised in response to enforcement cases and well-publicised corporate failures where the auditor's report failed to highlight concerns about the prospects of entities which collapsed shortly after. The revised standard extends requirements to report to regulators where we have concerns about going concern.</p> <p>In particular for the 2020/21 audit we will undertake sufficient and appropriate audit procedures to review the adequacy of management's disclosures, assumptions and stress testing on their assessment of going concern in response to Covid-19.</p>
<p>Revenue recognition</p>	<p>Significant risk</p>	<p>New risk for 2020/21</p>	<p>Under ISA 240 there is a presumed risk that revenue may be misstated due to improper revenue recognition. In the public sector, this requirement is modified by Practice Note 10 issued by the Financial Reporting Council, which states that auditors should also consider the risk that material misstatements may occur by the manipulation of expenditure recognition. We evaluated which types of revenue and transactions may give rise to this risk and concluded that revenue from fees, charges and service income is material; generally comprise low value high volume transactions. The authority also receive income from ticket sales from Leisure Services which is also partly cash based, this transaction stream does provide an opportunity for management manipulate revenue recognition. However, note that this is an indicative position and we will revisit this once we have obtained and assessed more information during our planning procedures</p>
<p>Accounting for Covid-19 related government grants (including SFC losses compensation scheme)</p>	<p>Inherent risk</p>	<p>New risk for 2020/21</p>	<p>The authority has received additional funding in relation to Covid-19. There is the potential for the recognition and treatment of these grants (including business rate related grants) to be manipulated to improve the reported position. We will consider the elements of grant income, their susceptibility to manipulation and the appropriate audit response. We will review the conditions and restrictions attached to the grants, the purpose of the grants and circumstances if the Authority acts as a principle or an agent</p> <p>However, note that this is an indicative position and we will revisit this once we have obtained and assessed more information during our planning procedures</p>

Overview of our 2020/21 audit strategy

Materiality



Materiality has been set at £4.535m, which represents 2% of the gross non current asset base presented in the audited 2019/20 financial statements

Performance materiality has been set at £3.401m, which represents 75% of materiality.

We will report all uncorrected misstatements relating to the primary statements (comprehensive income and expenditure statement, balance sheet, movement in reserves statement, and cash flow statement) greater than £0.226m. Other misstatements identified will be communicated to the extent that they merit the attention of the Audit Committee.

For Income and Expenditure, as the values are disproportionately lower than assets, we set a lower performance materiality of £394,000 using gross expenditure as a base, with performance materiality, at 75% of overall materiality, of £295,725 and a threshold for reporting misstatements of £19,715

Overview of our 2020/21 audit strategy

Audit scope

This Audit Plan covers the work that we plan to perform to provide you with:

- Our audit opinion on whether the financial statements of Lee Valley Regional Park Authority give a true and fair view of the financial position as at 31 March 2021 and of the income and expenditure for the year then ended; and
- Our conclusion on the Authority's arrangements to secure economy, efficiency and effectiveness.

We will also review and report to the National Audit Office (NAO), to the extent and in the form required by them, on the Authority's Whole of Government Accounts return.

Our audit will also include the mandatory procedures that we are required to perform in accordance with applicable laws and auditing standards.

When planning the audit we take into account several key inputs:

- Strategic, operational and financial risks relevant to the financial statements;
- Developments in financial reporting and auditing standards;
- The quality of systems and processes;
- Changes in the business and regulatory environment; and,
- Management's views on all of the above.

By considering these inputs, our audit is focused on the areas that matter and our feedback is more likely to be relevant to the Authority.

Taking the above into account, and as articulated in this audit plan, our professional responsibilities require us to independently assess the risks associated with providing an audit opinion and undertake appropriate procedures in response to that. Our Terms of Appointment with PSAA allow them to vary the fee dependent on "the auditors assessment of risk and the work needed to meet their professional responsibilities". PSAA are aware that the setting of scale fees has not kept pace with the changing requirements of external audit with increased focus on, for example, the valuations of land and buildings, the valuation of pension obligations, the introduction of new accounting standards in recent years as well as the expansion of factors impacting the value for money conclusion. Therefore to the extent any of these or any other risks are relevant in the context of Authority's audit, we will discuss these with management as to the impact on the scale fee.

Overview of our 2020/21 audit strategy

Value for Money conclusion

One of the main changes in the NAO's 2020 Code is in relation to the value for money conclusion. We include details in Section 03 but in summary:

- ▶ We are still required to consider whether the Authority has put in place 'proper arrangements' to secure economy, efficiency and effectiveness on its use of resources.
- ▶ Planning on VFM and the associated risk assessment is now focused on gathering sufficient evidence to enable us to document our evaluation of the Authority's arrangements, to enable us to draft a commentary under three reporting criteria (see below). This includes identifying and reporting on any significant weaknesses in those arrangements and making appropriate recommendations.
- ▶ We will be required to provide a commentary on the Authority's arrangements against three reporting criteria:
 - Financial sustainability - How the Authority plans and manages its resources to ensure it can continue to deliver its services;
 - Governance - How the Authority ensures that it makes informed decisions and properly manages its risks; and
 - Improving economy, efficiency and effectiveness - How the Authority uses information about its costs and performance to improve the way it manages and delivers its services.
- ▶ Within the audit opinion we will still only report by exception where we are not satisfied that the Authority has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources.
- ▶ The commentary on arrangements will be included in a new Auditor's Annual Report which we will be required to issue at the same time as we issue the audit opinion on the financial statements.

Timeline

MHCLG after consultation have agreed that the 2 year extension to 30 September for the publication of audited accounts was appropriate and that the removal of the common inspection date, requiring instead that the draft accounts be published no later than 1 August, was also appropriate. The Accounts and Audit (Amendment) Regulations 2021, which implemented these changes, were laid on 9 March and came into force on 31 March 2021. Since these are very recent developments, in Section 07, we have therefore included a provisional timeline for the audit, which is subject to final agreement

Fees

We include further details on the planned fees for 20/21, and factors affecting the scale fee, in Section 09.



02 Audit risks



Our response to significant risks

We have set out the significant risks (including fraud risks denoted by*) identified for the current year audit along with the rationale and expected audit approach. The risks identified below may change to reflect any significant findings or subsequent issues we identify during the audit. We will notify you of any changes to our assessment of risks as they occur.

Misstatements due to fraud or error*

What is the risk?

The financial statements as a whole are not free of material misstatements whether caused by fraud or error.

As identified in ISA (UK and Ireland) 240, management is in a unique position to perpetrate fraud because of its ability to manipulate accounting records directly or indirectly and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively. We identify and respond to this fraud risk on every audit engagement.

What will we do?

This is a risk that we recognise on all engagements. Our overall response to this for Lee Valley Regional Park Authority is:

- ▶ Inquiry of management about risks of fraud and the controls put in place to address those risks.
 - ▶ Understanding the oversight given by those charged with governance of management's processes for safeguarding against fraud.
 - ▶ Consideration of the effectiveness of management's controls designed to address the risk of fraud.
- Performing mandatory procedures regardless of specifically identified fraud risks, including:
- ▶ Testing the appropriateness of journal entries recorded in the general ledger and other adjustments made in the preparation of the financial statements
 - ▶ Assessing accounting estimates for evidence of management bias, and
 - ▶ Evaluating the business rationale for significant unusual transactions.
 - ▶ We will assess accounting judgements and disclosures associated with the ongoing litigation with the Lee Valley Leisure Trust to ensure compliance with Accounting Standards



Audit risks

Our response to significant risks

We have set out the significant risks (including fraud risks denoted by*) identified for the current year audit along with the rationale and expected audit approach. The risks identified below may change to reflect any significant findings or subsequent issues we identify during the audit. We will notify you of any changes to our assessment of risks as they occur.

Inappropriate capitalisation of revenue expenditure*

What is the risk?

The financial statements as a whole are not free of material misstatements whether caused by fraud or error.

As identified in ISA (UK and Ireland) 240, management is in a unique position to perpetrate fraud because of its ability to manipulate accounting records directly or indirectly and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively. We identify and respond to this fraud risk on every audit engagement.

For local authorities, the potential for the incorrect classification of revenue spend as capital is a particular area where there is a risk of fraud in revenue recognition. We will undertake specific testing to address this risk.

What will we do?

- ▶ Should capital expenditure be material to the financial statements, we will undertake additional procedures to address the specific risk we have identified, which will include:
- ▶ Sample testing additions to property, plant and equipment to ensure that they have been correctly classified as capital, in accordance of CIPFA Code, and included at the correct value in order to identify any revenue items that have been inappropriately capitalised.



Audit risks

Our response to significant risks

We have set out the significant risks (including fraud risks denoted by*) identified for the current year audit along with the rationale and expected audit approach. The risks identified below may change to reflect any significant findings or subsequent issues we identify during the audit. We will notify you of any changes to our assessment of risks as they occur.

Risk of error in the valuation of property, including investment properties

What is the risk?

The fair value of Property, Plant and Equipment (PPE) and Investment Properties (IP) represents significant balances in the Authority's accounts and are subject to valuation changes, impairment reviews and depreciation charges. The manager and maintenance of assets also drives the strategy and operational objectives of the Authority. Material judgemental inputs and estimation techniques are required for assets (particularly the six Olympic sport park venues) which remain significant and highly specialised. The economic uncertainty currently being experienced may affect investment values for assets held (including both property assets and those held by pension funds). Consequently we may see unusual fluctuations in the values of certain assets. ISAs(UK and Ireland) 500 and 540 require us to undertake procedures of the use of experts and assumptions underlying fair value estimates which we are likely to do with specialist support from our EY real estates team.

What will we do?

Our work in this area involves:

- Considering the work performed by the Authority's valuer, including the adequacy of the scope of the work performed, their professional capabilities and the results of their work.
- Consulting with the EY Real Estates team on significant assets and identifying whether key assumptions or the valuation methodology of other assets have changed and understanding the rationale, involving EY Estates as necessary;
- Testing inputs into a sample of valuations to ensure that they are appropriate and supportable;
- Review assets not subject to valuation in 2020/21 to confirm that the remaining asset base is not materially misstated and;
- Testing accounting entries have been correctly processed in the financial statements.



Audit risks

Our response to significant risks

We have set out the significant risks (including fraud risks denoted by*) identified for the current year audit along with the rationale and expected audit approach. The risks identified below may change to reflect any significant findings or subsequent issues we identify during the audit. We will notify you of any changes to our assessment of risks as they occur.

Pension net liability valuation

What is the risk?

The Local Authority Accounting Code of Practice and IAS19 require the Authority to make extensive disclosures within its financial statements regarding its membership of the Local Government Pension Scheme administered by Lee Valley Regional Park Authority.

The Authority's pension fund deficit is a material estimated balance and the Code requires that this net liability be disclosed on the Authority's balance sheet. At 31 March 2020 this totalled £26.9million. The information disclosed is based on the IAS 19 report issued to the Authority by the actuary to the London Pension Fund Authority.

Accounting for this scheme involves significant estimation and judgement and therefore management engages an actuary to undertake the calculations on their behalf. ISAs (UK) 500 and 54C require us to undertake procedures on the use of management experts and the assumptions underlying fair value estimates

What will we do?

Our work in this area involves:

- ▶ Liaise with the auditors of LPF, to obtain assurances over the information supplied to the actuary in relation to Lee Valley Regional Park Authority;
- ▶ Assessed the work of the Pension Fund actuary (Barnett Waddingham Actuary) including the assumptions they have used by relying on the work of PWC - Consulting Actuaries commissioned by the National Audit Office for all Local Government sector auditors, and considering any relevant reviews by the EY actuarial team; and
- ▶ Reviewed and tested the accounting entries and disclosures made within the Authority's financial statements in relation to IAS19.

Audit risks

Our response to significant risks

We have set out the significant risks (including fraud risks denoted by*) identified for the current year audit along with the rationale and expected audit approach. The risks identified below may change to reflect any significant findings or subsequent issues we identify during the audit. We will notify you of any changes to our assessment of risks as they occur.

Risk of fraud in revenue recognition

What is the risk?

Under ISA 240 there is a presumed risk that revenue may be misstated due to improper revenue recognition. In the public sector, this requirement is modified by Practice Note 10 issued by the Financial Reporting Council, which states that auditors should also consider the risk that material misstatements may occur by the manipulation of expenditure recognition. We evaluated which types of revenue and transactions may give rise to this risk and concluded that revenue from fees, charges and service income is material; generally comprise low value high volume transactions. The authority also receive income from ticket sales from Leisure Services which is also partly cash based, this transaction stream does provide an opportunity for management to manipulate revenue recognition.

What will we do?

In terms of the overall response, we will:

- evaluate the selection and application of accounting policies established to determine whether the accounting policies are being applied in an inappropriate manner;
- adjust the nature, timing and extent of our audit procedures by, for example, increasing our sample sizes

We will take a substantive approach to respond to the specific risk, undertaking the following procedures related to SFC income:

- Understand the Authority's revenue recognition policy
- Understand the key controls
- Perform substantive analytical procedures, with a lower testing threshold
- Consider using data analytics to identify, for example, key correlations
- Consider any further detailed transaction testing requirements based on the results of the above procedures.

However, note that this is an indicative position and we will revisit this once we have obtained and assessed more information during our planning procedures



Audit risks

Other areas of audit focus (continued)

What is the risk?

Going concern

Covid-19 has created a number of financial pressures throughout Local Government. It is creating financial stress leading to increased expenditure in specific services, and reductions in income sources. There remains uncertainty over the degree of financial support from central government that covers all financial consequences of Covid-19.

In addition, the auditing standard, International Auditing Standard 570 Going Concern, has been revised in response to enforcement cases and well-publicised corporate failures where the auditor's report failed to highlight concerns about the prospects of entities which collapsed shortly after.

The revised standard is effective for audits of financial statements for periods commencing on or after 15 December 2019, which for the Authority will be the audit of the 2020/21 financial statements.

CIPFA's Code of Practice on Local Authority Accounting in the United Kingdom 2020/21 states that an authority's financial statements shall be prepared on a going concern basis; the accounts should be prepared on the assumption that the functions of the authority will continue in operational existence for the foreseeable future and can only be discontinued under statutory prescription.

However, ISA 570, as applied by Practice Note 10: Audit of financial statements of public sector bodies in the United Kingdom, still requires auditors to undertake sufficient and appropriate audit procedures to consider whether there is a material uncertainty on going concern that requires reporting by management within the financial statements, and within the auditor's report.

To do this, the auditor must review management's assessment of the going concern basis applying IAS1 Presentation of Financial Statements.

The auditor's report in respect of going concern covers a 12-month period from the date of the report, therefore the Authority's assessment will also need to cover this period.

What will we do?

In light of the unprecedented nature of Covid-19, its impact on the funding of public sector entities and uncertainty over the form and extent of government support, we will be seeking a documented and detailed consideration to support management's assertion regarding the going concern basis and particularly with a view whether there are any material uncertainties for disclosure.

We will review your updated going concern disclosures within the financial statements under IAS1, and associated financial viability disclosures within the Narrative Statement. We expect you to disclose any material uncertainties that do exist.

These disclosures should also include the process that has been undertaken for revising financial plans and cashflow, liquidity forecasts, known outcomes, sensitivities, mitigating actions including but not restricted to the use of reserves, and key assumptions (e.g. assumed duration of Covid-19).

Our audit procedures to review these will include consideration of:

- ▶ Current and developing environment; Liquidity (operational and funding);
- ▶ Mitigating factors; Management information and forecasting; and
- ▶ Sensitivities and stress testing.



Audit risks

Other areas of audit focus (continued)

What is the risk/area of focus?

What will we do?

Recognition of grant income associated with Covid-19

The Authority has received additional funding in the form of grants as a result of the Covid-19. There is the potential for the recognition and treatment of these grants (including business rate related grants) to be manipulated to improve the reported position.

We will:

- ▶ Consider the revenue and capital grants received by the Authority;
- ▶ We will consider any conditions and restriction attached to the grants;
- ▶ Assess the potential for manipulation of individual grant streams (including those related to business rates); and
- ▶ Responsive to the risk, carry out testing to ensure the accounting treatment and recognition applied to grant income is appropriate.

However, note that this is an indicative position and we will revisit this once we have obtained and assessed more information during our planning procedures



Audit risks

Other areas of audit focus (continued)

Auditing Accounting estimates?

ISA 540 (Revised) - Auditing Accounting Estimates and Related Disclosures applies to audits of all accounting estimates in financial statements for periods beginning on or after December 15, 2019.

This revised ISA responds to changes in financial reporting standards and a more complex business environment which together have increased the importance of accounting estimates to the users of financial statements and introduced new challenges for preparers and auditors.

The revised ISA requires auditors to consider inherent risks associated with the production of accounting estimates. These could relate, for example, to the complexity of the method applied, subjectivity in the choice of data or assumptions or a high degree of estimation uncertainty. As part of this, auditors consider risk on a spectrum (from low to high inherent risk) rather than a simplified classification of whether there is a significant risk or not. At the same time, we expect the number of significant risks we report in respect of accounting estimates to increase as a result of the revised guidance in this area.

The changes to the standard may affect the nature and extent of information that we may request and will likely increase the level of audit work required, particularly in cases where an accounting estimate and related disclosures are higher on the spectrum of inherent risk. For example:

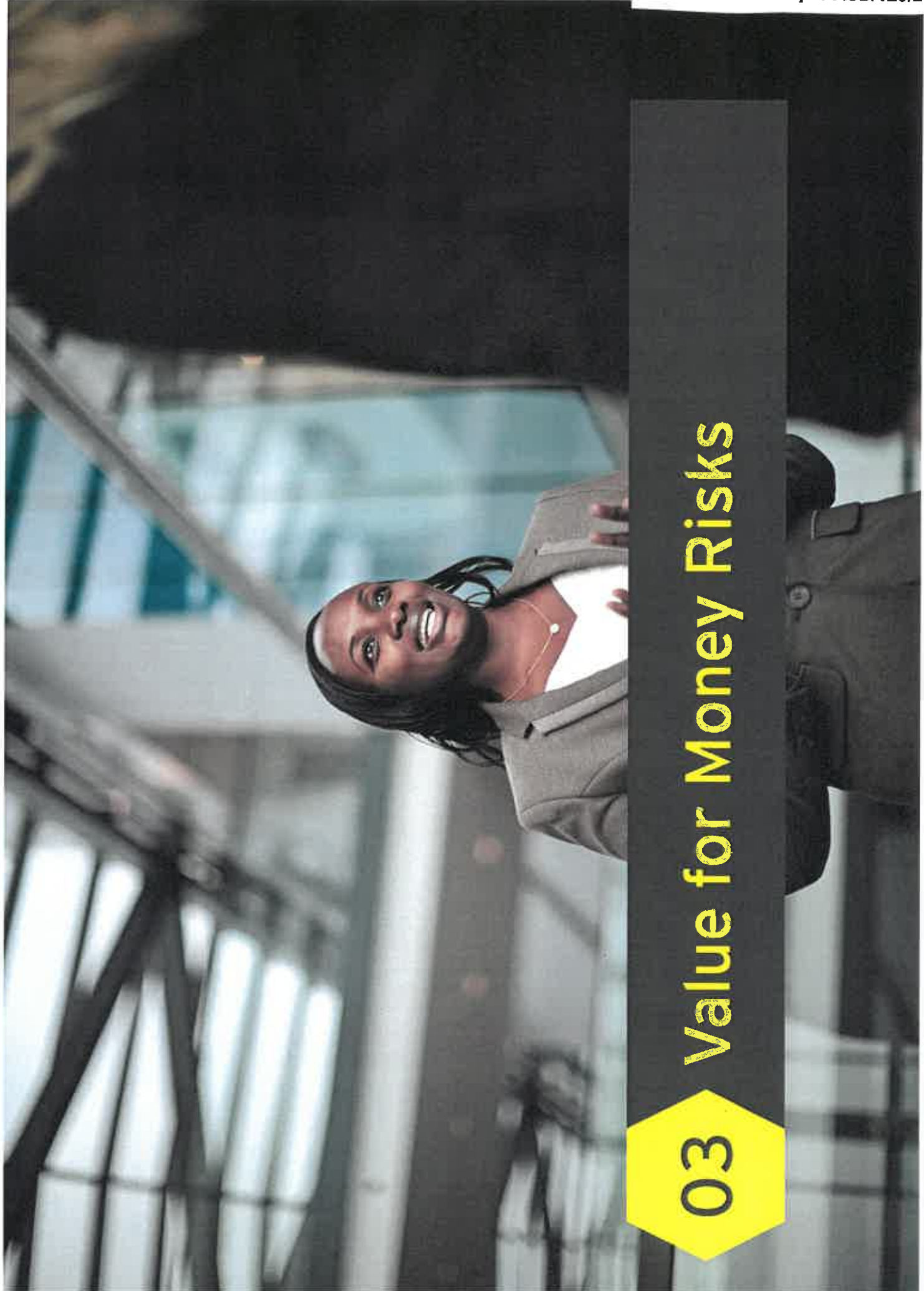
We may place more emphasis on obtaining an understanding of the nature and extent of your estimation processes and key aspects of related policies and procedures. We will need to review whether controls over these processes have been adequately designed and implemented in a greater number of cases.

We may provide increased challenge of aspects of how you derive your accounting estimates. For example, as well as undertaking procedures to determine whether there is evidence which supports the judgments made by management, we may also consider whether there is evidence which could contradict them.

We may make more focussed requests for evidence or carry out more targeted procedures relating to components of accounting estimates. This might include the methods or models used, assumptions and data chosen or how disclosures (for instance on the level of uncertainty in an estimate) have been made, depending on our assessment of where the inherent risk lies.

You may wish to consider retaining experts to assist with related work. You may also consider documenting key judgements and decisions in anticipation of auditor requests, to facilitate more efficient and effective discussions with the audit team.

We may ask for new or changed management representations compared to prior years.



03 Value for Money Risks



Value for Money

The Authority's responsibilities for value for money

The Authority is required to maintain an effective system of internal control that supports the achievement of its policies, aims and objectives while safeguarding and securing value for money from the public funds and other resources at its disposal.

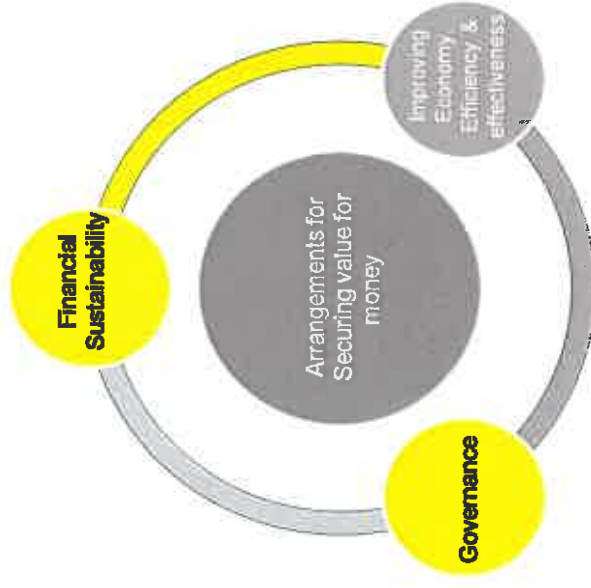
As part of the material published with its financial statements, the Authority is required to bring together commentary on its governance framework and how this has operated during the period in a governance statement. In preparing its governance statement, the Authority tailor's the content to reflect its own individual circumstances, consistent with the requirements of the relevant accounting and reporting framework and having regard to any guidance issued in support of that framework. This includes a requirement to provide commentary on its arrangements for securing value for money from their use of resources.

Auditor responsibilities under the new Code

On 1 April 2020, the NAO's new Code of Audit Practice (the 2020 Code) came into force. This sets out how local auditors are expected to approach and report their work on value for money (VFM) arrangements under the new Code and applies to audits of 2020/21 financial statements onwards. Under the 2020 Code, we are still required to consider whether the Authority has put in place 'proper arrangements' to secure economy, efficiency and effectiveness on its use of resources. However, there is no longer overall evaluation criterion which we need to conclude on. Instead the 2020 Code requires the auditor to design their work to provide them with sufficient assurance to enable them to report to the Authority a commentary against specified reporting criteria (see below) on the arrangements the Authority has in place to secure value for money through economic, efficient and effective use of its resources for the relevant period.

The specified reporting criteria are:

- Financial sustainability
How the Authority plans and manages its resources to ensure it can continue to deliver its services;
- Governance
How the Authority ensures that it makes informed decisions and properly manages its risks; and
- Improving economy, efficiency and effectiveness:
How the Authority uses information about its costs and performance to improve the way it manages and delivers its services.





Value for Money

Planning and Identifying VFM risks

The NAO's guidance notes require us to carry out a risk assessment which gathers sufficient evidence to enable us to document our evaluation of the Authority's arrangements, in order to enable us to draft a commentary under the three reporting criteria. This includes identifying and reporting on any significant weaknesses in those arrangements and making appropriate recommendations. This is a change to 2015 Code guidance notes where the NAO required auditors as part of planning, to consider the risk of reaching an incorrect conclusion in relation to the overall criterion.

In considering the Authority's arrangements, we are required to consider:

- The Authority's governance statement
- Evidence that the Authority's arrangements were in place during the reporting period;
- Evidence obtained from our work on the accounts;
- The work of inspectorates and other bodies and
- Any other evidence source that we regard as necessary to facilitate the performance of our statutory duties.

We then consider whether there is evidence to suggest that there are significant weaknesses in arrangements. The NAO's guidance is clear that the assessment of what constitutes a significant weakness and the amount of additional audit work required to adequately respond to the risk of a significant weakness in arrangements is a matter of professional judgement. However, the NAO states that a weakness may be said to be significant if it:

- Exposes – or could reasonably be expected to expose – the Authority to significant financial loss or risk;
- Leads to – or could reasonably be expected to lead to – significant impact on the quality or effectiveness of service or on the Authority's reputation;
- Leads to – or could reasonably be expected to lead to – unlawful actions; or
- Identifies a failure to take action to address a previously identified significant weakness, such as failure to implement or achieve planned progress on action/improvement plans.

We should also be informed by a consideration of:

- The magnitude of the issue in relation to the size of the Authority;
- Financial consequences in comparison to, for example, levels of income or expenditure, levels of reserves (where applicable), or impact on budgets or cashflow forecasts;
- The impact of the weakness on the Authority's reported performance;
- Whether the issue has been identified by the Authority's own internal arrangements and what corrective action has been taken or planned;
- Whether any legal judgements have been made including judicial review;
- Whether there has been any intervention by a regulator or Secretary of State;
- Whether the weakness could be considered significant when assessed against the nature, visibility or sensitivity of the issue;
- The impact on delivery of services to local taxpayers; and
- The length of time the Authority has had to respond to the issue.



Value for Money

Responding to identified risks

Where our planning work has identified a risk of significant weakness, the NAO's guidance requires us to consider what additional evidence is needed to determine whether there is a significant weakness in arrangements and undertake additional procedures as necessary, including where appropriate, challenge of management's assumptions. We are required to report our planned procedures to the Authority.

Reporting on VFM

In addition to the commentary on arrangements, where we are not satisfied that the Authority has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources the 2020 Code has the same requirement as the 2015 Code in that we should refer to this in the audit report on the financial statements.

However, a new requirement under the 2020 Code is for us to include the commentary on arrangements in a new Auditor's Annual Report. The 2020 Code states that the commentary should be clear, readily understandable and highlight any issues we wish to draw to the Authority's attention or the wider public. This should include details of any recommendations arising from the audit and follow-up of recommendations issued previously, along with our view as to whether they have been implemented satisfactorily.

Status of our 2020/21 VFM planning

We have yet to commence our detailed VFM planning. Our initial risk assessment has resulted in the identification of a significant risk noted on the following page which we view as relevant to our value for money conclusion.



Value for Money

What is the significant value for money risk?

What arrangements does the risk affect?

What will we do?

Ice Centre Capital Development Project

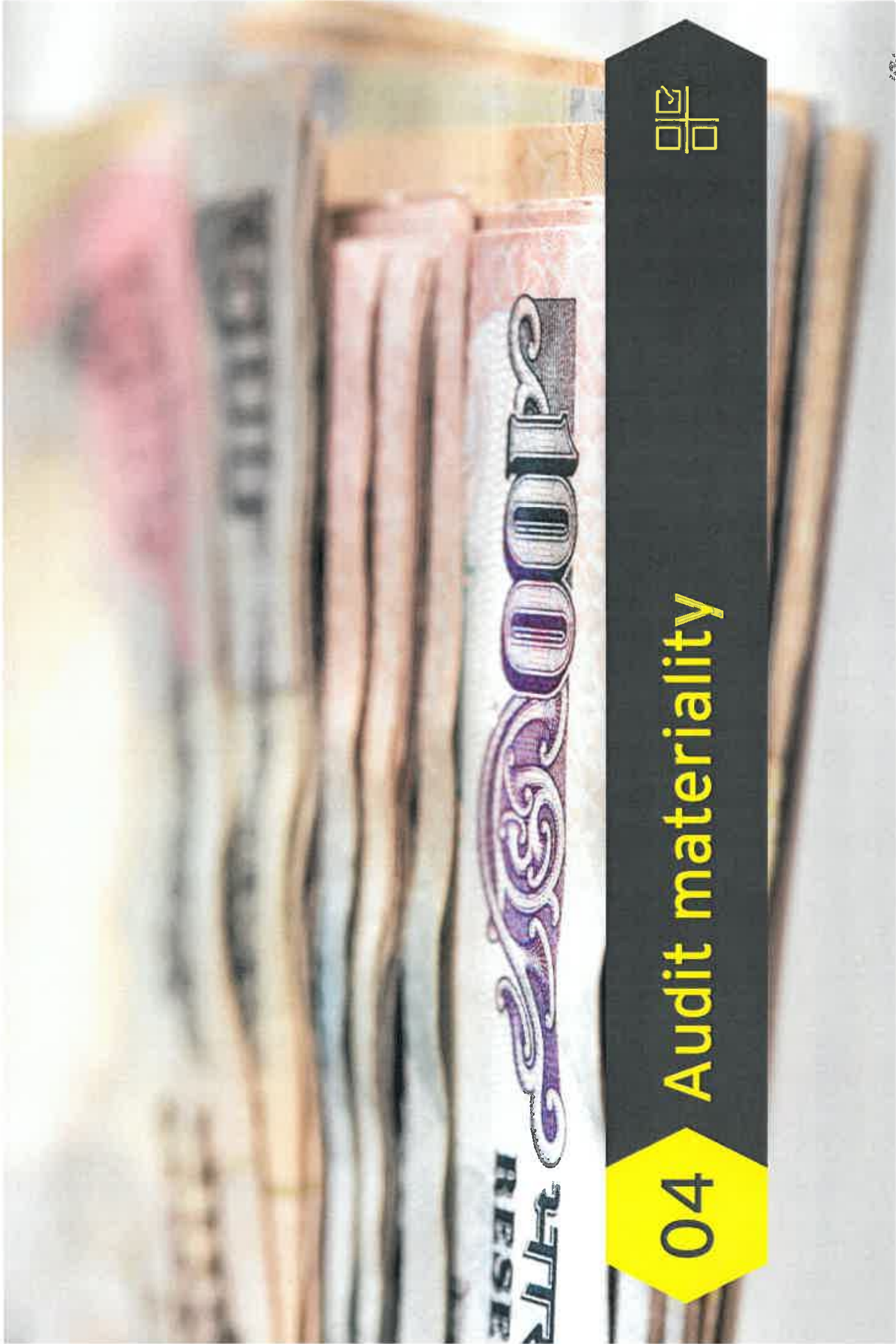
When finalising the 19-20 Statement of Accounts, the Authority was considering whether to proceed with the development of the Ice Centre Capital project with borrowings of £30million expected. In April 2021, the Authority has taken a decision to proceed with the development of the Ice Centre capital project. As this is a material decision and a significant area of spend for the Authority, we identified this as a risk of significant weaknesses in arrangements for the basis of the informed decision which would have taken place in the period before the 31st March 2021.

We will perform specific audit procedures to respond to this to determine whether there are significant weaknesses in the decision making arrangements for the approval of the project, how pervasive these are, and whether any decisions could lead to any risk of non-compliance with laws and regulations.

We will:

- Governance
- Improving economy, efficiency & effectiveness

- Document our understanding of the underlying rationale for the Ice Centre Project and clarity on how this sits with the Authority's strategy and objectives, including the consideration of options and alternatives;
- legal powers and other advice obtained e.g. tax, investment decisions;
- clarity of governance arrangements for the Authority's decision making with regard to their regeneration and investment property decisions;
- recognition and reporting of risks in the Corporate risk register;
- robustness of assumptions from commercial developments in the Authority budget and medium term financial strategy; and
- Authority's business planning process for undertaking significant capital projects.



Audit materiality

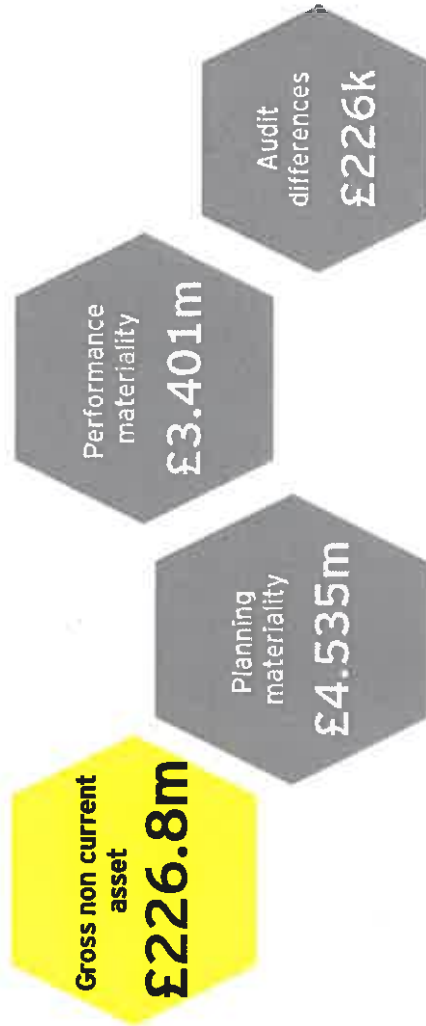
04

Audit materiality

Materiality

Materiality

For planning purposes, materiality for 2020/21 has been set at £4.535 million. This is 2% of the gross non current asset base. Materiality will be reassessed throughout the audit process. We have provided additional information about audit materiality in Appendix C.



For Income and Expenditure, as the values are disproportionately lower than assets, we set a lower performance materiality of £394,000 using gross expenditure as a base, with performance materiality, at 75% of overall materiality, of £295,725 and a threshold for reporting misstatements of £19,715

We request that the Audit Committee confirm its understanding of, and agreement to, these materiality and reporting levels.

Key definitions

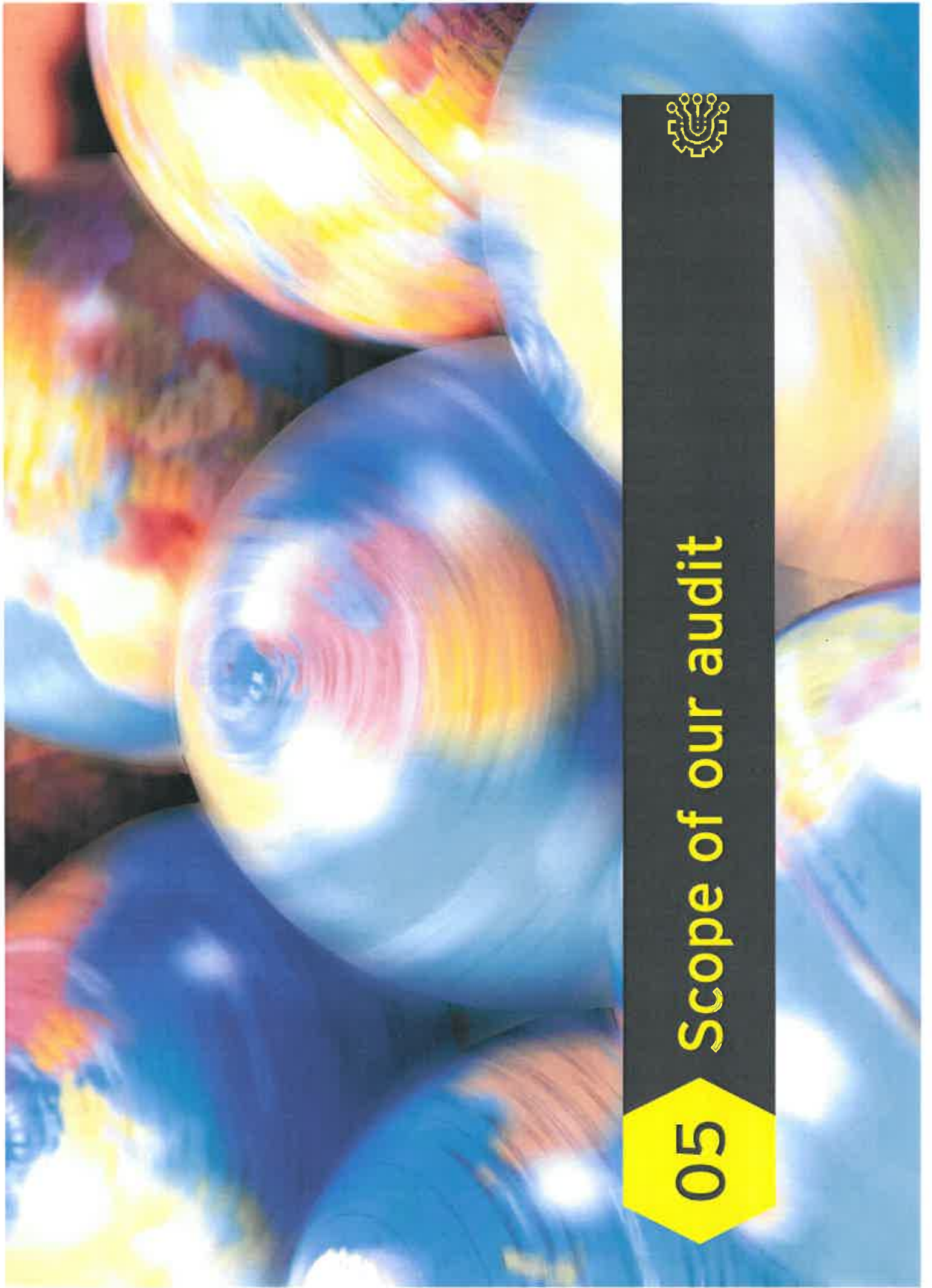
Planning materiality – the amount over which we anticipate misstatements would influence the economic decisions of a user of the financial statements.

Performance materiality – the amount we use to determine the extent of our audit procedures. We have set performance materiality at £3.401 million which represents 75% of planning materiality.

Audit difference threshold – we propose that misstatements identified below this threshold are deemed clearly trivial. We will report to you all uncorrected misstatements over this amount relating to the comprehensive income and expenditure statement and balance sheet that have an effect on income or that relate to other comprehensive income.

Other uncorrected misstatements, such as reclassifications and misstatements in the cashflow statement and movement in reserves statement or disclosures, and corrected misstatements will be communicated to the extent that they merit the attention of the audit committee, or are important from a qualitative perspective.

Specific materiality – We will set a lower level of materiality for remuneration disclosures, related party transactions, members' allowances and exit packages which reflects our understanding that an amount less than our materiality would influence the economic decisions of users of the financial statements in relation to this.



05

Scope of our audit

Scope of our audit

Our Audit Process and Strategy

Objective and Scope of our Audit scoping

Under the Code of Audit Practice our principal objectives are to review and report on the Authority's financial statements and arrangements for securing economy, efficiency and effectiveness in its use of resources to the extent required by the relevant legislation and the requirements of the Code.

We issue audit reports that cover:

1. Financial statement audit

Our objective is to form an opinion on the financial statements under International Standards on Auditing (UK and Ireland).

We also perform other procedures as required by auditing, ethical and independence standards, the Code and other regulations. We outline below the procedures we will undertake during the course of our audit.

Procedures required by standards

- ▶ Addressing the risk of fraud and error;
- ▶ Significant disclosures included in the financial statements;
- ▶ Entity-wide controls;
- ▶ Reading other information contained in the financial statements and reporting whether it is inconsistent with our understanding and the financial statements; and
- ▶ Auditor independence.

Procedures required by the Code

- ▶ Reviewing, and reporting on as appropriate, other information published with the financial statements, including the Annual Governance; and
- ▶ Reviewing and reporting on the Authority's Whole of Government Accounts return, in line with the instructions issued by the NAO

2. Arrangements for securing economy, efficiency and effectiveness (value for money)

As outlined in Section 03, we are required to consider whether the Authority has put in place 'proper arrangements' to secure economy, efficiency and effectiveness on its use of resources and report a commentary on those arrangements.

Scope of our audit

Our Audit Process and Strategy

Audit Process Overview

Our audit involves:

- ▶ Identifying and understanding the key processes and internal controls;
- ▶ Reliance on the work of other auditors (London Pension Fund auditor);
- ▶ Reliance on the work of experts in relation to areas such as pensions and property valuations; and
- ▶ Substantive tests of detail of transactions and amounts.

Our audit strategy will, as in previous years, have a fully substantive approach. This will involve testing the figures within the financial statements rather than looking to place reliance on the controls within the financial systems. We still assess this as the most efficient way of carrying out our work.

Analytics:

- We will use our computer-based analytics tools to enable us to capture whole populations of your financial data, in particular journal entries. These tools:
- ▶ Help identify specific exceptions and anomalies which can then be subject to more traditional substantive audit tests; and
 - ▶ Give greater likelihood of identifying errors than random sampling techniques.
- We will report the findings from our process and analytics work, including any significant weaknesses or inefficiencies identified and recommendations for improvement, to management and the Audit Committee.

Internal audit:

As in prior years, we will review internal audit plans and the results of their work. We will reflect the findings from these reports, together with reports from any other work completed in the year, in our detailed audit planning, where they raise issues that could have an impact on the year-end financial statements.



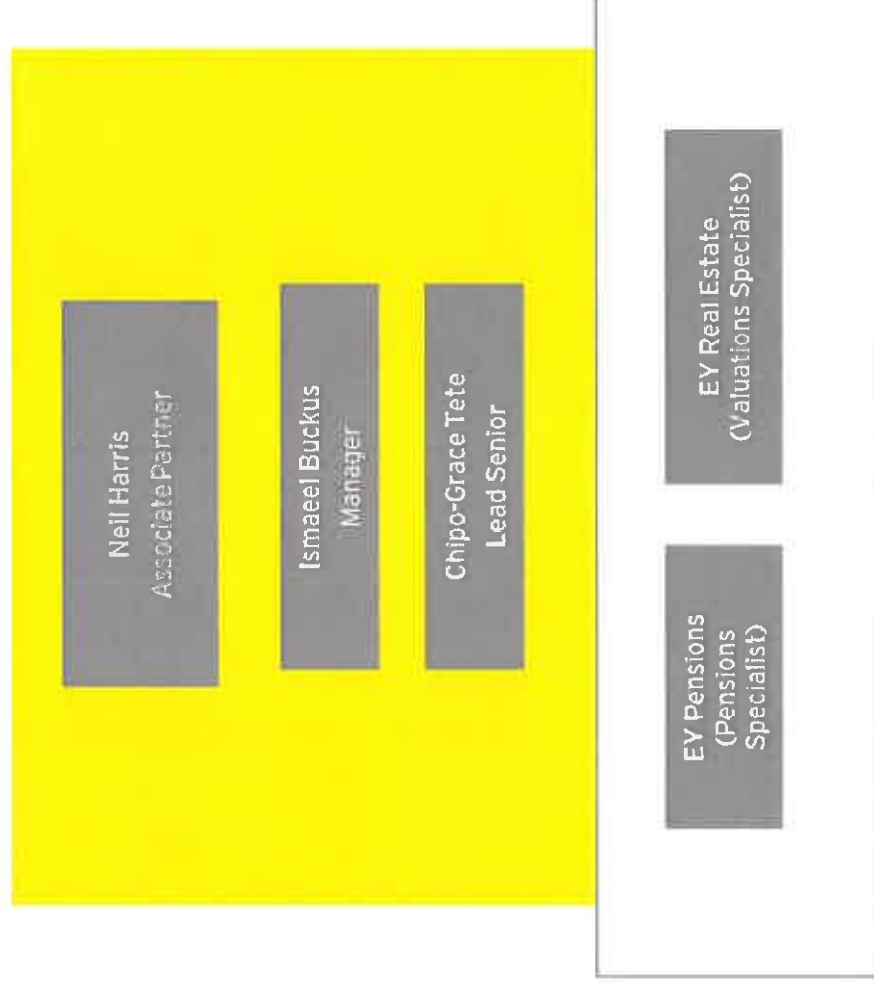
Audit team

06

Audit team

Audit team

Audit team structure:





Audit team

Use of specialists

Audit Process Overview

When auditing key judgements, we are often required to rely on the input and advice provided by specialists who have qualifications and expertise not possessed by the core audit team. The areas where either EY or third party specialists provide input for the current year audit are:

Area	Specialists
Valuation of Land and Buildings	EY Valuations Team
Pensions disclosure	EY Actuaries

In accordance with Auditing Standards, we will evaluate each specialist's professional competence and objectivity, considering their qualifications, experience and available resources, together with the independence of the individuals performing the work.

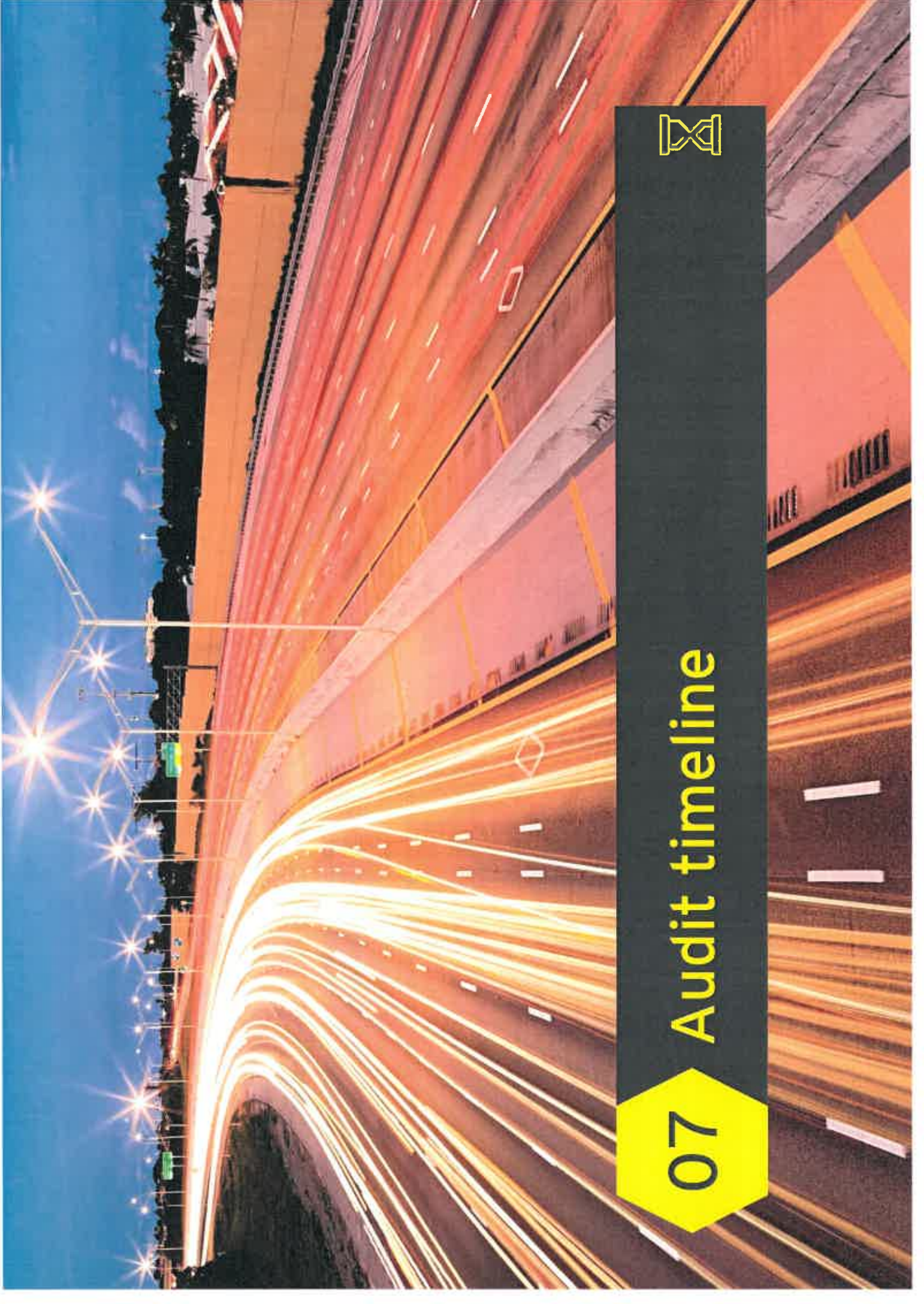
We also consider the work performed by the specialist in light of our knowledge of the Authority's business and processes and our assessment of audit risk in the particular area. For example, we would typically perform the following procedures:

Analyse source data and make inquiries as to the procedures used by the specialist to establish whether the source data is relevant and reliable;

Assess the reasonableness of the assumptions and methods used;

Consider the appropriateness of the timing of when the specialist carried out the work; and

Assess whether the substance of the specialist's findings are properly reflected in the financial statements.



07 Audit timeline



Audit timeline

Timetable of communication and deliverables

Provisional Timeline

Below an indicative timetable showing the key stages of the audit and the planned deliverables we have agreed to provide to you through the audit cycle in 2020/21. Please note that we will communicate any changes to this plan to officers and members as soon as we can. From time to time matters may arise that require immediate communication with the Audit Committee and we will discuss them with the Committee Chair as appropriate. We will also provide updates on corporate governance and regulatory matters as necessary.

MHCLG have confirmed that the target date for the publication of audited financial statements for the 2020/2021 financial year is the end of September 2021. Earlier this year we discussed a proposed timetable for the external audit of financial statements. We have provided comments to MHCLG officials and the National Audit Office on the timetables for Local Government financial reporting and audit in response to the NAO study on the timeliness of audit opinions, and the importance of a sustainable timeline that safeguards professional standards and the quality and transparency of Local Authority financial reporting and audit. As a firm, we are in the process of finalising the scheduling of our 2020-2021 Local Government audits to take account of the impact of concluding outstanding 2019/2020 audit opinions and an up to date assessment of each of our Local Government entities risk assessment and readiness for audit. We issued a national letter in early June 2021 to Chief Financial Officers and Audit Committee Chairs setting out the latest position and principles guiding the delivery of our work this year. We will discuss any significant updates to our scheduling of the Authority's audit of accounts with the Chief Financial Officer, finance team and the Audit Committee as appropriate.

Audit phase	Timetable	Audit committee timetable	Deliverables
Planning:	June	Audit Committee 24 June 21	Audit Planning Report
Risk assessment and setting of scopes.	September		
Walkthrough of key systems and processes	September		
VFM planning	September		
Testing of valuations and key accounting judgements	September- October 21		Timing to be confirmed
Year end audit/ VFM conclusion	September-December 21		Timing to be confirmed.
Audit Completion procedures	September-December 21	Audit Committee September-December 21 (Timing tbc)	Audit Results Report Audit opinion and completion certificates
Conclusion of reporting	September-December 21	Timing tbc	Annual Auditor's Report including commentary on VFM arrangements.



08

Independence



Introduction

The FRC Ethical Standard and ISA (UK) 260 "Communication of audit matters with those charged with governance", requires us to communicate with you on a timely basis on all significant facts and matters that bear upon our integrity, objectivity and independence. The Ethical Standard, as revised in June 2019, requires that we communicate formally both at the planning stage and at the conclusion of the audit, as well as during the course of the audit if appropriate. The aim of these communications is to ensure full and fair disclosure by us to those charged with your governance on matters in which you have an interest.

Required communications

Planning stage

- ▶ The principal threats, if any, to objectivity and independence identified by Ernst & Young (EY) including consideration of all relationships between you, your affiliates and directors and us;
- ▶ The safeguards adopted and the reasons why they are considered to be effective, including any Engagement Quality review;
- ▶ The overall assessment of threats and safeguards;
- ▶ Information about the general policies and process within EY to maintain objectivity and independence.
- ▶ Where EY has determined it is appropriate to apply more restrictive independence rules than permitted under the Ethical Standard.

Final stage

- ▶ In order for you to assess the integrity, objectivity and independence of the firm and each covered person, we are required to provide a written disclosure of relationships (including the provision of non-audit services) that may bear on our integrity, objectivity and independence. This is required to have regard to relationships with the entity, its directors and senior management, its affiliates, and its connected parties and the threats to integrity or objectivity, including those that could compromise independence that these create. We are also required to disclose any safeguards that we have put in place and why they address such threats, together with any other information necessary to enable our objectivity and independence to be assessed;
- ▶ Details of non-audit services provided and the fees charged in relation thereto;
- ▶ Written confirmation that the firm and each covered person is independent and, if applicable, that any non-EY firms used in the group audit or external experts used have confirmed their independence to us;
- ▶ Written confirmation that all covered persons are independent;
- ▶ Details of any inconsistencies between FRC Ethical Standard and your policy for the supply of non-audit services by EY and any apparent breach of that policy;
- ▶ Details of any contingent fee arrangements for non-audit services provided by us or our network firms; and
- ▶ An opportunity to discuss auditor independence issues.

In addition, during the course of the audit, we are required to communicate with you whenever any significant judgements are made about threats to objectivity and independence and the appropriateness of safeguards put in place, for example, when accepting an engagement to provide non-audit services. We also provide information on any contingent fee arrangements, the amounts of any future services that have been contracted, and details of any written proposal to provide non-audit services that has been submitted;

We ensure that the total amount of fees that EY and our network firms have charged to you and your affiliates for the provision of services during the reporting period, analysed in appropriate categories, are disclosed.



Independence

Relationships, services and related threats and safeguards

We highlight the following significant facts and matters that may be reasonably considered to bear upon our objectivity and independence, including the principal threats, if any. We have adopted the safeguards noted below to mitigate these threats along with the reasons why they are considered to be effective. However we will only perform non-audit services if the service has been pre-approved in accordance with your policy.

Overall Assessment

Overall, we consider that the safeguards that have been adopted appropriately mitigate the principal threats identified and we therefore confirm that EY is independent and the objectivity and independence of Neil Harris, your audit engagement partner and the audit engagement team have not been compromised.

Self interest threats

A self interest threat arises when EY has financial or other interests in the Authority. Examples include where we receive significant fees in respect of non-audit services; where we need to recover long outstanding fees; or where we enter into a business relationship with you.

We believe that it is appropriate for us to undertake permissible non-audit services and we will comply with the policies that you have approved.

None of the services are prohibited under the FRC's ES or the National Audit Office's Auditor Guidance Note 01 and the services have been approved in accordance with your policy on pre-approval.

A self interest threat may also arise if members of our audit engagement team have objectives or are rewarded in relation to sales of non-audit services to you. We confirm that no member of our audit engagement team, including those from other service lines, has objectives or is rewarded in relation to sales to you, in compliance with Ethical Standard part 4.

There are no self interest threats at the date of this report.

Self review threats

Self review threats arise when the results of a non-audit service performed by EY or others within the EY network are reflected in the amounts included or disclosed in the financial statements.

There are no self review threats at the date of this report.

Management threats

Partners and employees of EY are prohibited from taking decisions on behalf of management of the Authority. Management threats may also arise during the provision of a non-audit service in relation to which management is required to make judgements or decision based on that work.

There are no management threats at the date of this report.

 **Independence**

Relationships, services and related threats and safeguards

Other threats

Other threats, such as advocacy, familiarity or intimidation, may arise.

There are no other threats at the date of this report.



Independence

Other communications

EY Transparency Report 2020

Ernst & Young (EY) has policies and procedures that instill professional values as part of firm culture and ensure that the highest standards of objectivity, independence and integrity are maintained. Details of the key policies and processes in place within EY for maintaining objectivity and independence can be found in our annual Transparency Report which the firm is required to publish by law. The most recent version of this Report is for the year end 30 June 2020: https://assets.ey.com/content/dam/ey-sites/ey-com/en_uk/about-us/transparency-report-2020/ey-uk-2020-transparency-report.pdf

UK Independence Standards

The Financial Reporting Council (FRC) published the Revised Ethical Standard 2019 in December and it applied after 15 March 2020. The Ethical Standard has a general prohibition on the provision of non-audit services by the auditor (and its network) which applies to UK Public Interest Entities (PIEs). A narrow list of permitted services continues to be allowed. Note that currently the Authority does not currently fall under the definition of a PIE.

Summary of key points

- Extraterritorial application of the FRC Ethical Standard to UK PIE and its worldwide affiliates
- A general prohibition on the provision of non-audit services by the auditor (or its network) to a UK PIE, its UK parent and worldwide subsidiaries
- A narrow list of permitted services where closely related to the audit and/or required by law or regulation
- Absolute prohibition on the following relationships applicable to UK PIE and its affiliates including material significant in vestees/investors:
 - Tax advocacy services
 - Remuneration advisory services
 - Internal audit services
 - Secondment/loan staff arrangements
- An absolute prohibition on contingent fees.
- Requirement to meet the higher standard for business relationships i.e. business relationships between the audit firm and the audit client will only be permitted if it is inconsequential.
- Permitted services required by law or regulation will not be subject to the 70% fee cap.
- Grandfathering was applied for otherwise prohibited non-audit services that were open at 15 March 2020 such that the engagement may continue until completed in accordance with the original engagement terms.
- A requirement for the auditor to notify the Audit Committee where the audit fee might compromise perceived independence and the appropriate safeguards.
- A requirement to report to the audit committee details of any breaches of the Ethical Standard and any actions taken by the firm to address any threats to independence. A requirement for non-network component firm whose work is used in the group audit engagement to comply with the same independence standard as the group auditor.

Next Steps

We will continue to monitor and assess all ongoing and proposed non-audit services and relationships to ensure they are permitted under FRC Revised Ethical Standard 2019.

We do not currently provide any non-audit services which would be prohibited under the new standard.



Appendices

09



Appendix A

Fees

The duty to prescribe fees is a statutory function delegated to Public Sector Audit Appointments Ltd (PSAA) by the Secretary of State for Communities and Local Government. PSAA has published a scale fee for all relevant bodies. This is defined as the fee required by auditors to meet statutory responsibilities under the Local Audit and Accountability Act 2014 in accordance with the requirements of the Code of Audit Practice and supporting guidance published by the National Audit Office, the financial reporting requirements set out in the Code of Practice on Local Authority Accounting published by CIPFA/LASAAC, and the professional standards applicable to auditors' work.

	Planned fee 2020/21	Scale fee 2020/21	Final Fee 2019/20
	£	£	£
Total Fee - Code work.	14,337	14,337	14,337
Property valuations significant risk and use of EY Real Estate Specialist	TBC		4,360
Additional work on pensions	TBC		2,679
Property valuations material uncertainty	TBC		1,384
Going concern disclosure	TBC		1,404
EY consultations on auditor report	TBC		1,039
Total Audit Fee	TBC		24,570

All fees exclude VAT

Notes:

1. We are currently in discussion with PSAA nationally about an increase to the scale fee. For Lee Valley Regional Park Authority we proposed revised scale fee of £55,180. This is yet to be determined by PSAA.
2. We have yet to agree the proposed additional fee with officers and is subject to PSAA approval..
Ranges for 2020/21 additional fees based on prior year experience where appropriate.

The agreed fee presented is based on the following assumptions:

- Officers meeting the agreed timetable of deliverables;
 - Our accounts opinion being unqualified;
 - Appropriate quality of documentation is provided by the Authority;
 - The Authority has an effective control environment;
 - EY internal consultation on the audit report in line with 2019/20.
- If any of the above assumptions prove to be unfounded, we will seek a variation to the agreed fee. This will be discussed in advance.
- Fees for the auditor's consideration of correspondence from the public and formal objections will be charged in addition to the scale fee.

In addition, we are driving greater innovation in the audit through the use of technology. The significant investment costs in this global technology continue to rise as we seek to provide enhanced assurance and insight in the audit.

Appendix B

Required communications with the Audit Committee

We have detailed the communications that we must provide to the Audit Committee.

		Our Reporting to you
Required communications	What is reported?	When and where
Terms of engagement	Confirmation by the Audit Committee of acceptance of terms of engagement as written in the engagement letter signed by both parties.	The statement of responsibilities serves as the formal terms of engagement between the PSAA's appointed auditors and audited bodies.
Our responsibilities	Reminder of our responsibilities as set out in the engagement letter	The statement of responsibilities serves as the formal terms of engagement between the PSAA's appointed auditors and audited bodies.
Planning and audit approach	Communication of the planned scope and timing of the audit, any limitations and the significant risks identified.	Audit planning report - June 2021
Significant findings from the audit	<ul style="list-style-type: none"> ▶ Our view about the significant qualitative aspects of accounting practices including accounting policies, accounting estimates and financial statement disclosures ▶ Significant difficulties, if any, encountered during the audit ▶ Significant matters, if any, arising from the audit that were discussed with management ▶ Written representations that we are seeking ▶ Expected modifications to the audit report ▶ Other matters if any, significant to the oversight of the financial reporting process 	Audit results report - TBC



Required communications with the Audit Committee (continued)

		Our Reporting to you
Required communications	What is reported?	When and where
Going concern	<p>Events or conditions identified that may cast significant doubt on the entity's ability to continue as a going concern, including:</p> <ul style="list-style-type: none"> ▶ Whether the events or conditions constitute a material uncertainty ▶ Whether the use of the going concern assumption is appropriate in the preparation and presentation of the financial statements ▶ The adequacy of related disclosures in the financial statements 	Audit results report
Misstatements	<ul style="list-style-type: none"> ▶ Uncorrected misstatements and their effect on our audit opinion, unless prohibited by law or regulation ▶ The effect of uncorrected misstatements related to prior periods ▶ A request that any uncorrected misstatement be corrected ▶ Corrected misstatements that are significant ▶ Material misstatements corrected by management 	Audit results report - TBC
Fraud	<ul style="list-style-type: none"> ▶ Enquiries of the Audit Committee to determine whether they have knowledge of any actual, suspected or alleged fraud affecting the entity ▶ Any fraud that we have identified or information we have obtained that indicates that a fraud may exist ▶ A discussion of any other matters related to fraud 	Audit results report - TBC
Related parties	<ul style="list-style-type: none"> ▶ Significant matters arising during the audit in connection with the entity's related parties including, when applicable: <ul style="list-style-type: none"> ▶ Non-disclosure by management ▶ Inappropriate authorisation and approval of transactions ▶ Disagreement over disclosures ▶ Non-compliance with laws and regulations ▶ Difficulty in identifying the party that ultimately controls the entity 	Audit results report - TBC

Required communications with the Audit Committee (continued)

		Our Reporting to you
Required communications	What is reported?	When and where
Independence	<p>Communication of all significant facts and matters that bear on EY's, and all Individuals involved in the audit, objectivity and independence</p> <p>Communication of key elements of the audit engagement partner's consideration of independence and objectivity such as:</p> <ul style="list-style-type: none"> ▶ The principal threats ▶ Safeguards adopted and their effectiveness ▶ An overall assessment of threats and safeguards ▶ Information about the general policies and process within the firm to maintain objectivity and independence 	<p>Audit planning report - June 2021</p> <p>Audit results report - TBC</p>
External confirmations	<ul style="list-style-type: none"> ▶ Management's refusal for us to request confirmations ▶ Inability to obtain relevant and reliable audit evidence from other procedures 	Audit results report - TBC
Consideration of laws and regulations	<ul style="list-style-type: none"> ▶ Audit findings regarding non-compliance where the non-compliance is material and believed to be intentional. This communication is subject to compliance with legislation on tipping off ▶ Enquiry of the Audit Committee into possible instances of non-compliance with laws and regulations that may have a material effect on the financial statements and that the Audit and Scrutiny Committee may be aware of 	Audit results report - TBC
Internal controls	<ul style="list-style-type: none"> ▶ Significant deficiencies in internal controls identified during the audit 	Audit results report - TBC

Required communications with the Audit Committee (continued)

		Our Reporting to you
Required communications	 What is reported?	 When and where
Representations	Written representations we are requesting from management and/or those charged with governance	Audit results report - TBC
Material inconsistencies and misstatements	Material inconsistencies or misstatements of fact identified in other information which management has refused to revise	Audit results report - TBC
Auditors report	<ul style="list-style-type: none"> ▶ Any circumstances identified that affect the form and content of our auditor's report 	Audit results report - TBC
Fee Reporting	<ul style="list-style-type: none"> ▶ Breakdown of fee information when the audit plan is agreed ▶ Breakdown of fee information at the completion of the audit ▶ Any non-audit work 	Audit planning report - June 2021 Audit results report - TBC

Additional audit information

Other required procedures during the course of the audit

In addition to the key areas of audit focus outlined in section 2, we have to perform other procedures as required by auditing, ethical and independence standards and other regulations. We outline the procedures below that we will undertake during the course of our audit.

- Our responsibilities required by auditing standards**
- ▶ Identifying and assessing the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.
 - ▶ Obtaining an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Authority's internal control.
 - ▶ Evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
 - ▶ Concluding on the appropriateness of management's use of the going concern basis of accounting.
 - ▶ Evaluating the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
 - ▶ Obtaining sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Authority to express an opinion on the consolidated financial statements. Reading other information contained in the financial statements, the Audit Committee reporting appropriately addresses matters communicated by us to the Audit Committee and reporting whether it is materially inconsistent with our understanding and the financial statements; and
 - ▶ Maintaining auditor independence.

Appendix C

Additional audit information (continued)

Purpose and evaluation of materiality

For the purposes of determining whether the accounts are free from material error, we define materiality as the magnitude of an omission or misstatement that, individually or in the aggregate, in light of the surrounding circumstances, could reasonably be expected to influence the economic decisions of the users of the financial statements. Our evaluation of it requires professional judgement and necessarily takes into account qualitative as well as quantitative considerations implicit in the definition. We would be happy to discuss with you your expectations regarding our detection of misstatements in the financial statements. We will update the Audit Committee prior to our audit of the 2020/21 financial statements on our planned level of audit materiality. For the Authority, we typically base on our audit materiality on gross assets as opposed to service expenditure as we believe the Authority's stewardship of its assets influence the economic decisions of the users of the financial statements. We do set specific and lower testing thresholds to inform the level of work we perform on revenue transactions.

Materiality determines:

- ▶ The locations at which we conduct audit procedures to support the opinion given on the financial statements; and
- ▶ The level of work performed on individual account balances and financial statement disclosures.

The amount we consider material during and at the end of the audit may differ from our initial determination. At this stage, however, it is not feasible to anticipate all of the circumstances that may ultimately influence our judgement about materiality. At the end of the audit we will form our final opinion by reference to all matters that could be significant to users of the accounts, including the total effect of the audit misstatements we identify, and our evaluation of materiality at that date.

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Addressed to Chief Financial Officers and Audit Committee Chairs for
PSAA audited bodies (Local Government, Police and Crime
Commissioners, Chief Constables, Fire and Rescue Authorities)

1 June 2021

Ref: JD/NH

Direct line:

Email: jdawson1@uk.ey.com

Sent by email

Dear Chief Financial Officer and Audit Committee Chair

Scheduling high-quality 2020/2021 local public audits

In February 2020, I wrote to you to address the concerns we all share regarding the sustainability of financial reporting and auditing in England. Since then, we have collectively had to respond to all the unprecedented challenges that have arisen following the coronavirus pandemic (Covid-19). Thank you for the way you and your officers have responded to these difficult circumstances in the public interest and supported my teams with our audits.

Over the past six months, the Sir Tony Redmond review, Ministry of Housing, Communities and Local Government (MHCLG) response and recent consultations on 2020/2021 reporting timetables have sought to put in place measures to address the much needed stability of the local public audit market.

The National Audit Office's (NAO) recent report on the timeliness of local auditor reporting in England explored the factors that have led to the increasing delays to the delivery of audited financial statements. We contributed to this review and recognise most of the NAO's findings. In particular we agree with the NAO's comments that the Covid-19 pandemic has had a significant impact on the delivery of the 2019-2020 audits, the financial position of audited bodies and exacerbated problems which already existed within the local audit landscape.

I want to set out the principles which will guide the scheduling of our 2020/2021 external audits and how we will work with you as and when Covid-19 restrictions are eased. This will support conversations your Audit Partner will be having with you as we plan and deliver your 2020/21 external audit.

Context guiding our scheduling of 2020/21 external audits

On the 31st March 2021, MHCLG's amendments to the 2021 Accounts and Audit Regulations came into force. This sets an expectation that you have up to the 1st August 2021 to publish draft financial statements, and the target date for the publication of audited accounts is 30 September 2021.

We have said in response to MHCLG's consultation on the reporting timetable that we do not believe this is realistic or sustainable for the following reasons:

- The continuing impact of Covid-19 restrictions on the financial reporting and audit cycle across the corporate and public sectors. Our UK Head of Audit wrote to your peers for our corporate audits on 27th January 2021 setting out the impact on reporting timetables, reinforcing guidance issued from the Financial Conduct Authority and the Financial Reporting Council (FRC). This letter is appended for your information.
- Impact of later completion for remaining 2018/2019 and 2019/2020 local public audits, and the delay that has resulted in starting 2020/2021 audits. Practically, this means significantly more audit work will be required in the final stage of our audits in August and September 2021 than is usual, especially as little interim procedures have been performed by 31st March.
- We expect and do understand why some of you will take the opportunity of getting ready to produce draft accounts by the 1st August. However, doing so leaves auditors only two months to complete the audit, including the month of August when we anticipate with the lifting of Covid-19 restrictions, your officers and our staff may plan to take annual leave.
- One of the many issues recognised by the Redmond review is that there are insufficient numbers of skilled and specialist local auditors to deliver local audit within such a shortened timeframe. The implication of the reporting timetable is to require auditors to move at an even faster pace to catch up, which does not safeguard audit quality and our professional standards. We are also concerned that this timetable could do irreparable damage to the attractiveness of the local audit profession.
- Additional work required by finance teams and auditors to respond to the increasing complexity of decision making, including commercialisation and group accounting. Covid-19 has exacerbated this and led to greater levels of estimation, uncertainty and risk in financial reporting and financial sustainability. This will continue to require additional procedures for your teams and ours, including the use of specialists and navigating professional practice consultations.
- Other jurisdictions such as Audit Scotland are proposing to revise the 2020/2021 local authority reporting timetable to the 30th November 2021 in recognition of these circumstances.

Delivering our 2020/2021 external audits

We have said to MHCLG, NAO and Public Sector Audit Appointments Limited (PSAA) that our approach will continue to be to plan and perform our audits to safeguard our highest standards of quality. The FRC are currently inspecting a sample of our 2019/2020 audits but have recognised the good quality of our local public audits last year.



We believe a high-quality audit is even more important in these challenging and unprecedented times and will not compromise or reduce our expectations. We will provide our audit opinion when we are satisfied that we have performed sufficient quality work to support our judgements, rather than by a certain and potentially unrealistic date. This means we will be scheduling a number of 2020/2021 external audits for completion after the 30th September 2021.

I am aware some but not all of you will have already had discussions with your Audit Partner on provisional timetables. I do encourage you and the Audit Partner to collectively consider all the challenges that have arisen since Covid-19 restrictions and make an informed joint assessment on a realistic and achievable timetable that ensures the quality of financial reporting and audit is not compromised. This assessment should consider the finance and audit team constraints and the complexity of the financial reporting and audit process.

Each of our regional office leads is finalising their delivery plan for the 2020/21 external audits. The proposed timing of your external audit is being determined using a consistent set of principles to ensure we have a fair and equitable basis for scheduling audits before the 30th September 2021 and those afterwards. These principles include the plans to conclude overdue 2018/19 and 2019/20 external audits, our assessment of your preparedness for audit, expectation on level of audit errors and findings, the degree of risk and complexity including any significant changes since the prior year and maximising our availability of qualified and experienced audit staff and specialists.

Ways of working

I am aware that you will be having ongoing dialogue with MHCLG on how the easing of Covid-19 restrictions will impact on your operations and ways of working, now and in the future.

Generally, we have found that our technology (EY Canvas, EY Canvas portal and Microsoft Teams) has been successful and resilient, supporting high-quality audits. This has led to more flexibility and agility on the way in which remote audits are conducted. We intend to follow these working practices again with you and your teams for the 2020/2021 audits, and therefore I am not expecting full-time on-site audit presence. These principles will also support how we work with you on our move to an increasingly digital and data-driven audit in the future.

In addition, your Audit Partner and Engagement Manager have been more productive and flexible by their ability to attend more meetings virtually, eliminating significant travel time and contributing to our net carbon targets. I am not expecting our more senior staff to be attending meetings with management and Audit Committees in person in every case when restrictions are eased.

I do recognise though that there may be circumstances which mean we do need to be flexible and proportionate. I have asked your Audit Partner and Engagement Manager to discuss with you and your finance team and arrive at a shared understanding on the planned working arrangements and approach this year. This is particularly important to support discussions with new members of Audit Committees post the May 2021 local elections.

Next steps

I am keen that we have a collective and combined focus to work together and navigate the challenging months ahead and, importantly, to agree the proposed timing of your 2020/21 external audit and how we work with you this year.

We are continuing to work with MHCLG, CIPFA/LASAAC, ICAEW, NAO and PSAA to share our point-of-view on those areas that are critical to stabilise the local public audit system and improve the sustainability of financial reporting and audit in England, and I provided evidence to the Public Accounts Committee last month on those issues. We will be responding to further consultations from MHCLG and others on the implementation of the Redmond recommendations. We will also be considering the implications for financial reporting and local public audit following the recent Department for Business, Energy & Industrial Strategy consultation on reforms to corporate governance and the audit profession. Your Audit Partner will be able to discuss our point of view with you and at your future Audit Committee meetings.

In the meantime, if you have any questions on this letter, please do not hesitate to contact me using the details provided.

Yours faithfully,



Janet Dawson
UK Government and Public-Sector Assurance Leader
Ernst & Young LLP

**Lee Valley Regional
Park Authority**

Annual Audit Letter for the year
ended 31 March 2020

May 2021



Building a better
working world

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Executive Summary

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Other Reporting Issues

Audit Fees

Public Sector Audit Appointments Ltd (PSAA) have issued a 'Statement of responsibilities of auditors and audited bodies'. It is available from the Chief Executive of each audited body and via the PSAA website (www.psa.a.co.uk).

This Statement of responsibilities serves as the formal terms of engagement between appointed auditors and audited bodies. It summarises where the different responsibilities of auditors and audited bodies begin and end, and what is to be expected of the audited body in certain areas.

The 'Terms of Appointment (updated April 2018)' issued by sets out additional requirements that auditors must comply with, over and above those set out in the National Audit Office Code of Audit Practice (the Code) and statute, and covers matters of practice and procedure which are of a recurring nature.

This Annual Audit letter is prepared in the context of the Statement of responsibilities. It is addressed to the Members of the audited body, and is prepared for their sole use. We, as appointed auditor, take no responsibility to any third party.

Our Complaints Procedure - If at any time you would like to discuss with us how our service to you could be improved, or if you are dissatisfied with the service you are receiving, you may take the issue up with your usual partner or director contact. If you prefer an alternative route, please contact Hywel Ball, our Managing Partner, 1 More London Place, London SE1 2AF. We undertake to look into any complaint carefully and promptly and to do all we can to explain the position to you. Should you remain dissatisfied with any aspect of our service, you may of course take matters up with our professional Institute. We can provide further information on how you may contact our professional Institute.



Section 1

Executive Summary

Executive Summary

We are required to issue an annual audit letter to Lee Valley Regional Park Authority (the Authority) following completion of our audit procedures for the year ended 31 March 2020. Covid-19 had an impact on a number of aspects of our 2019/20 audit. We set out these key impacts below.

Area of impact

Commentary

Impact on the delivery of the audit

- ▶ Changes to reporting timescales
As a result of Covid-19, new regulations, the Accounts and Audit (Coronavirus) (Amendment) Regulations 2020 No. 404, have been published and came into force on 30 April 2020. This announced a change to publication date for final, audited accounts from 31 July to 30 November 2020 for all relevant authorities. We issued our audit report on 30 March 2021. The delay was due to management establishing the Authority's budget for subsequent years. This was reviewed by our technical team to support our going concern assessment for next 12 months from the date of audit report.

Impact on our risk assessment

- ▶ Valuation of Property Plant and Equipment
The Royal Institute of Chartered Surveyors (RICS), the body setting the standards for property valuations, issued guidance to valuers highlighting that the uncertain impact of Covid-19 on markets might cause a valuer to conclude that there is a material uncertainty. Caveats around this material uncertainty have been included in the year-end valuation reports produced by the Authority's internal valuer. We consider that the material uncertainties disclosed by the valuer gave rise to an additional risk relating to disclosures on the valuation of property, plant and equipment.
- ▶ Disclosures on Going Concern
Financial plans for 2020/21 and medium term financial plans will need revision for Covid-19. We considered the unpredictability of the current environment gave rise to a risk that the Authority would not appropriately disclose the key factors relating to going concern, underpinned by managements assessments with particular reference to Covid-19 and the Authority's actual year end financial position and performance.
- ▶ Events after the balance sheet date
We identified an increased risk that further events after the balance sheet date concerning the current Covid-19 pandemic will need to be disclosed. The amount of detail required in the disclosure needed to reflect the specific circumstances of the Authority.

Impact on the scope of our audit

- ▶ Information Produced by the Entity (IPE)
We identified an increased risk around the completeness, accuracy, and appropriateness of information produced by the entity due to the inability of the audit team to verify original documents or re-run reports on-site from the Authority's systems. We undertook the following to address this risk:
 - ▶ Used the screen sharing function of Microsoft Teams to evidence re-running of reports used to generate the IPE we audited; and
 - ▶ Agreed IPE to be scanned documents or other system screenshots.
- ▶ Consultation requirements
Additional EY consultation requirements concerning the impact on auditor reports. The changes to audit risks and audit approach changed the level of work we needed to perform.

Executive Summary (cont'd)

The tables below set out the results and conclusions on the significant areas of the audit process.

Area of Work	Conclusion
Opinion on the Authority's:	
▶ Financial statements	Unqualified - the financial statements give a true and fair view of the financial position of the Authority as at 31 March 2020 and of its expenditure and income for the year then ended. Our audit opinion included an emphasis of matter paragraphs on Other Land & Building and Investment property valuation and on Going Concern. These are not modifications or qualifications to the audit report
▶ Consistency of other information published with the financial statements	Other information published with the financial statements was consistent with the Annual Accounts
▶ Concluding on the Authority's arrangements for securing economy, efficiency and effectiveness	We concluded that you have put in place proper arrangements to secure value for money in your use of resources

Area of Work	Conclusion
Reports by exception:	
▶ Consistency of Governance Statement	The Governance Statement was consistent with our understanding of the Authority
▶ Public interest report	We had no matters to report in the public interest
▶ Written recommendations to the Authority, which should be copied to the Secretary of State	We had no matters to report.
▶ Other actions taken in relation to our responsibilities under the Local Audit and Accountability Act 2014	We had no matters to report.

Executive Summary (cont'd)

Area of Work

Reporting to the National Audit Office (NAO) on our review of the Authority's Whole of Government Accounts return (WGA).

Conclusion

We had no matters to report.

The Authority is below the specified audit threshold of £500m. Therefore, we did not perform any audit procedures on the consolidation pack.

As a result of the above we have also:

Area of Work

Issued a report to those charged with governance of the Authority communicating significant findings resulting from our audit.

Conclusion

Our Audit Results Report was presented to the 15th December 2020 Audit Committee and a further update was provided on 21 February 2021

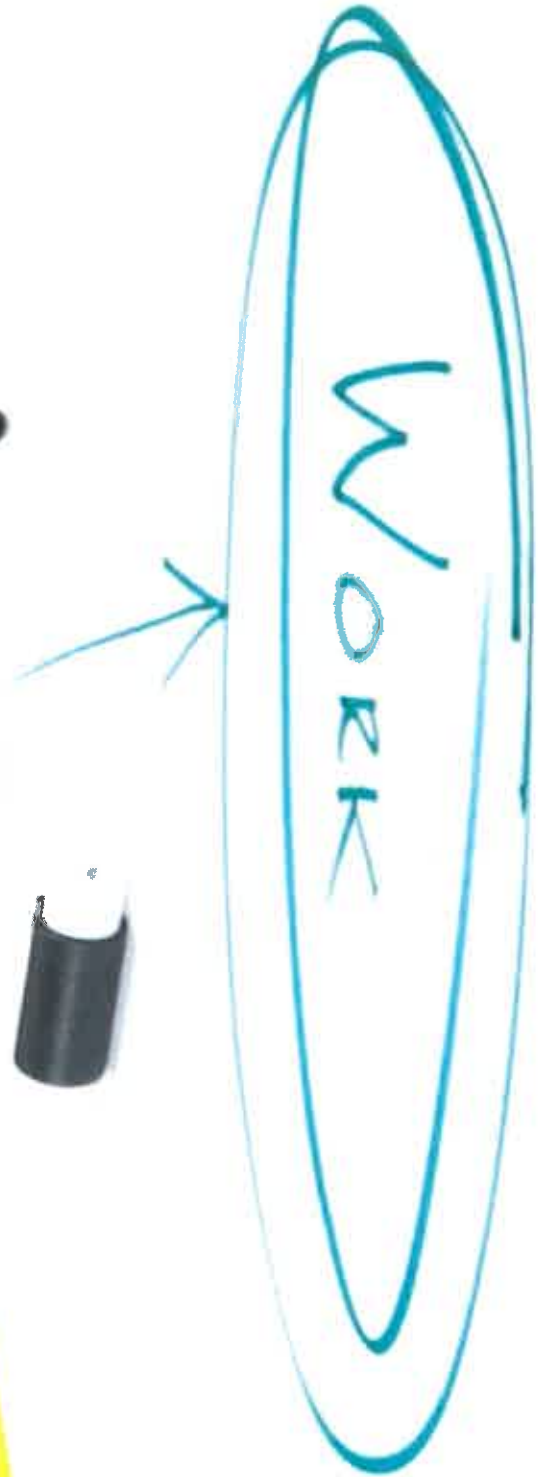
Issued a certificate that we have completed the audit in accordance with the requirements of the Local Audit and Accountability Act 2014 and the National Audit Office's 2015 Code of Audit Practice.

Our certificate was issued on 30 March 2021

We would like to take this opportunity to thank the Authority's staff for their assistance during the course of our work.

Neil Harris
Associate Partner
For and on behalf of Ernst & Young LLP

Section 2
Purpose and
Responsibilities



Responsibilities

Responsibilities of the Appointed Auditor

Our 2019/20 audit work has been undertaken in accordance with the Audit Plan that we issued on 27th February 2020 Audit Committee. Our audit is conducted in accordance with the National Audit Office's 2015 Code of Audit Practice, International Standards on Auditing (UK), and other guidance issued by the National Audit Office.

As auditors we are responsible for:

- ▶ Expressing an opinion:
 - ▶ On the 2019/20 financial statements; and
 - ▶ On the consistency of other information published with the financial statements.
- ▶ Forming a conclusion on the arrangements the Authority has to secure economy, efficiency and effectiveness in its use of resources.
- ▶ Reporting by exception:
 - ▶ If the annual governance statement is misleading or not consistent with our understanding of the Authority;
 - ▶ Any significant matters that are in the public interest;
 - ▶ Any written recommendations to the Authority, which should be copied to the Secretary of State; and
 - ▶ If we have discharged our duties and responsibilities as established by the Local Audit and Accountability Act 2014 and Code of Audit Practice.

Alongside our work on the financial statements, we also review and report to the National Audit Office (NAO) on your Whole of Government Accounts return. The Authority is below the specified audit threshold of £500m. Therefore, we did not perform any audit procedures on the return.

Responsibilities of the Authority

The Authority is responsible for preparing and publishing its statement of accounts accompanied by an Annual Governance Statement (AGS). In the AGS, the Authority reports publicly each year on how far it complies with its own code of governance, including how it has monitored and evaluated the effectiveness of its governance arrangements in year, and any changes planned in the coming period.

The Authority is also responsible for putting in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources.

Section 3
Financial Statement
Audit



Financial Statement Audit

Key Issues

The Authority's Statement of Accounts is an important tool for the Authority to show how it has used public money and how it can demonstrate its financial management and financial health.

We audited the Authority Statement of Accounts in line with the National Audit Office's 2015 Code of Audit Practice, International Standards on Auditing (UK), and other guidance issued by the National Audit Office and issued an unqualified audit report on 30 March 2021.

Our detailed findings were reported to the 15th December 2020 Audit Committee.

The key issues identified as part of our audit were as follows:

Significant Risk

Misstatements due to fraud or error

The financial statements as a whole are not free of material misstatements whether caused by fraud or error.

As identified in ISA (UK) 240, management is in a unique position to perpetrate fraud because of its ability to manipulate accounting records directly or indirectly and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively. We identify and respond to this fraud risk on every audit engagement.

Misstatements due to fraud or error - Inappropriate capitalisation of revenue expenditure

As noted above, under ISA 240, management is in a unique position to perpetrate fraud through the override of controls. We have considered the main areas where management may have the incentive and opportunity to do this. We have identified the inappropriate capitalisation of revenue expenditure on property, plant and equipment and REFUCS as an area of risk, given the extent of the Authority's capital programme.

Conclusion

We have not identified any material weaknesses in controls or evidence of material management override.

We have not identified any instances of inappropriate judgements being applied.

We did not identify any other transactions during our audit which appeared unusual or outside the Authority's normal course of business

We have received and believe the Authority has made appropriate disclosures and accounting judgements associated with the ongoing litigation with the Lee Valley Leisure Trust. We have also received corroborative evidence, via sealed consent order, of the Trust's discontinuance of its legal claim associated with its procurement challenge on the Leisure Services contract award

We did not identify any material issues or unusual transactions to indicate any misreporting of the Authority's financial position through the inappropriate capitalisation of revenue expenditure.

Financial Statement Audit (cont'd)

The key issues identified as part of our audit were as follows: (cont'd)

Significant Risk

Valuation of Property, Plant and Equipment and Investment Properties

The fair value of Property, Plant and Equipment (PPE) and Investment Property (IP) represent significant balances in the Authority's accounts and are subject to valuation changes, impairment reviews and depreciation charges. Management is required to make material judgemental inputs and apply estimation techniques to calculate the year-end balances recorded in the balance sheet. Covid-19 has impacted the valuation of the Authority's investment properties and other assets valued using market data as outlined by the Authority's valuer. This is because of the paucity of reliable market information available at 31 March 2020 upon which to give those valuations. The Authority has included in Note 6 of the accounts reference to the valuers material uncertainty.

Our work on valuations focussed on assessing the reasonableness of the methodologies adopted by the valuers in undertaking their valuations in 2019/20 and of the key assumptions input into these valuations. We have also considered those assets that were not valued in 2019/20 and the potential for material misstatement in the valuation of those assets.

We engaged our valuations specialist (EY Real Estates) to review a sample of other land & buildings & investment properties asset valuations to verify the reasonableness of the valuation methodology applied and key assumptions used.

Conclusion

The Authority's internal valuer did disclose a 'material uncertainty' in its year end valuation report in line with RICS guidance. We requested the Authority repeat the 'material uncertainty' in the statement of accounts. Based on the work we have undertaken we are satisfied that the carrying value of PPE and IP disclosed in the financial statements is materially accurate. We included an emphasis of matter paragraph in our audit report highlighting the Authority's disclosure in this area to the reader of the accounts.

For clarity, an emphasis of matter paragraph is not a modification of our opinion. It is a paragraph in our report which highlights a disclosure in the financial statements that, in our judgment, is of importance to the users' understanding of the financial statements.

Our audit work did not identify any material issues.

Financial Statement Audit (cont'd)

The key issues identified as part of our audit were as follows: (cont'd)

Other Key Findings:

Pension liability valuation

Conclusion

The Authority's pension liabilities were appropriately disclosed in the accounts. We have considered the IAS19 assurance letter from the auditor of the Pension Fund. This letter noted some exceptions related to the Authority. Management have deemed this to be immaterial. We note that as it did not have a material impact on the pension liability and as it was below our reporting level, no further action was required.

Going concern disclosure

There is presumption that the Authority will continue as a going concern. However, the current and future uncertainty over government funding and other sources of Authority revenue as a result of Covid-19 increases the need for the Authority to undertake a detailed going concern assessment to support its assertion. In light of the unprecedented nature of Covid-19, its impact on the funding of public sector entities and uncertainty over the form and extent of government support, we requested that management provide a documented consideration to support their assertion regarding the going concern basis.

The Authority has assessed the Impact of Covid-19 on its income, expenditure, cash and reserves position into March 2020/21 and 2021/22 and made an appropriate disclosure in the financial statements. We have reviewed and challenged management's assessment, by thorough testing of the supporting evidence and consideration of the risk of management bias

We included an Emphasis of Matter in our audit report to describe the financial and operational disruption the Authority is facing as a result of COVID-19 and the additional pressure that this presents to expenditure and funding.

Recognition of grant income associated with Covid-19

Our audit procedures for recognition of grant income did not identify any audit issues.

Financial Statement Audit (cont'd)

Our application of materiality

When establishing our overall audit strategy, we determined a magnitude of uncorrected misstatements that we judged would be material for the financial statements as a whole.

Item

Thresholds applied

Planning materiality

We communicated that our audit procedures would be performed using a materiality of £4.535million using gross assets as a base, with performance materiality, at 75% of overall materiality, of £3.401million.

For Income and Expenditure, as the values are disproportionately lower than assets, we set a lower performance materiality of £394,000 using gross expenditure as a base, with performance materiality, at 75% of overall materiality, of £295,725.

We have considered whether any change to our materiality is required in light of Covid-19. Following this consideration we remain satisfied that the basis for planning materiality, performance materiality and our audit threshold for reporting differences to you in our Audit Planning Report remain appropriate

Reporting threshold

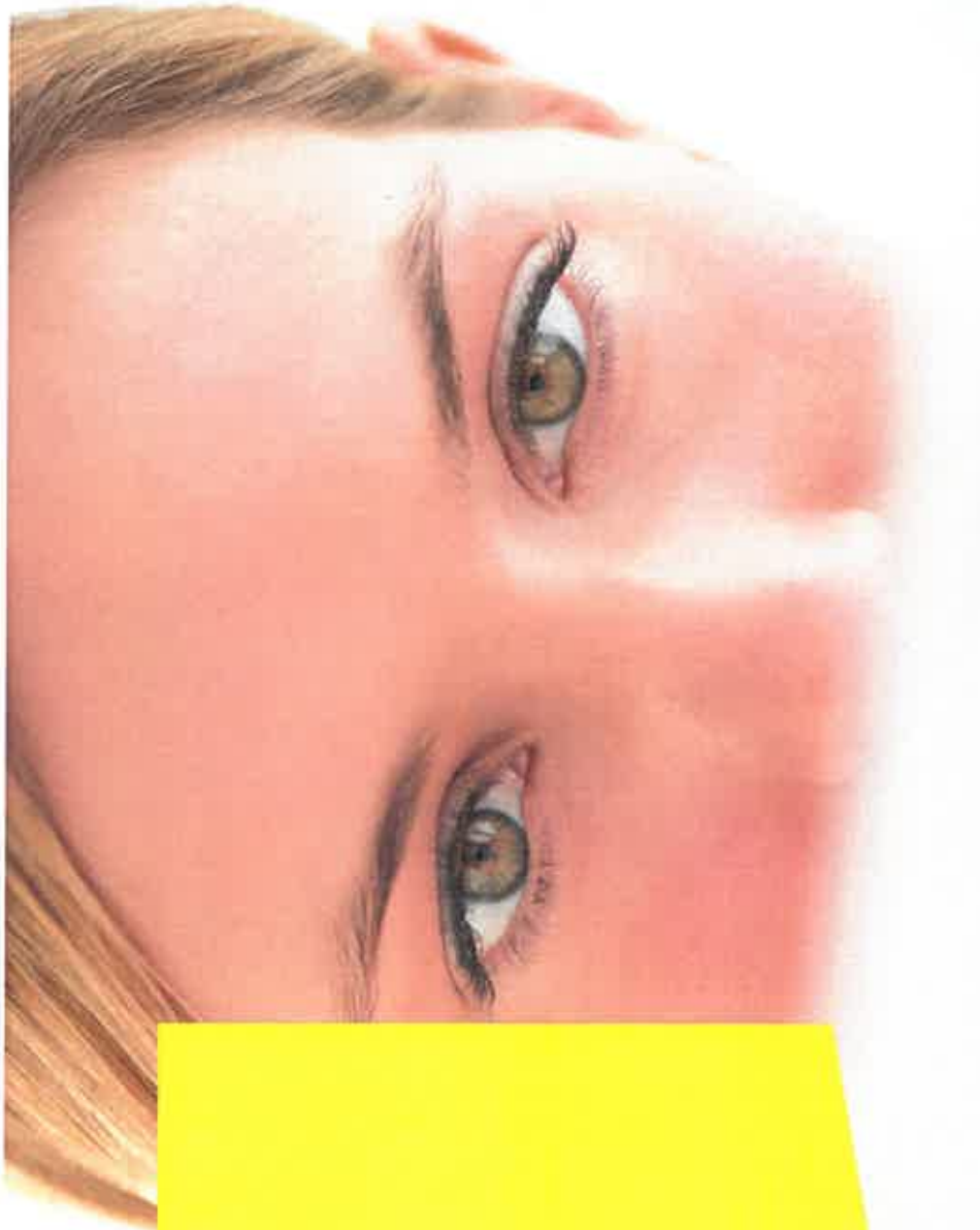
We agreed with the Audit Committee that we would report to the Committee all audit differences in excess of £0.226million and a threshold for reporting misstatements of £19,715 for Income and Expenditure.

We also identified the following areas where misstatement at a level lower than our overall materiality level might influence the reader. For these areas we developed an audit strategy specific to these areas. The areas identified and audit strategy applied include:

- ▶ Remuneration disclosures including any severance payments, exit packages and termination benefits
 - ▶ Related party transactions
- We evaluate any uncorrected misstatements against both the quantitative measures of materiality discussed above and in light of other relevant qualitative considerations.

Section 4

Value for Money



Value for Money

We are required to consider whether the Authority has put in place 'proper arrangements' to secure economy, efficiency and effectiveness in its use of resources. This is known as our value for money conclusion.

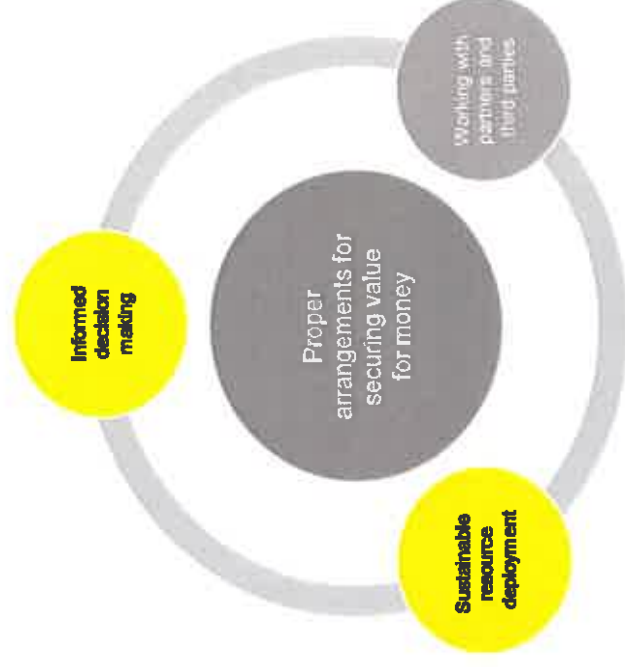
Proper arrangements are defined by statutory guidance issued by the National Audit Office. They comprise your arrangements to:

- ▶ Take informed decisions;
- ▶ Deploy resources in a sustainable manner; and
- ▶ Work with partners and other third parties.

On 16 April 2020 the National Audit Office published an update to auditor guidance in relation to the 2019/20 Value for Money assessment in the light of Covid-19. This clarified that in undertaking the 2019/20 Value for Money assessment auditors should consider local authorities response to Covid-19 only as far as it relates to the 2019-20 financial year; only where clear evidence comes to the auditor's attention of a significant failure in arrangements as a result of Covid-19 during the financial year, would it be appropriate to recognise a significant risk in relation to the 2019-20 VFM arrangements conclusion.

We reported in detail as part of the Audit Results Report and do not repeat our findings here.

We performed the procedures outlined in our audit plan. We did not identify any significant weaknesses in the Authority's arrangements to ensure it took properly informed decisions and deployed resources to achieve planned and sustainable outcomes for taxpayers and local people.



Section 5
Other Reporting
Issues



Other Reporting Issues

Whole of Government Accounts

We are required to perform the procedures specified by the National Audit Office on the accuracy of the consolidation pack prepared by the Authority for Whole of Government Accounts purposes.

The Authority is below the specified audit threshold of £500m. Therefore, we were not required to perform any audit procedures on the consolidation pack.

Annual Governance Statement

We are required to consider the completeness of disclosures in the Authority's annual governance statement, identify any inconsistencies with the other information of which we are aware from our work, and consider whether it is misleading.

We completed this work and did not identify any areas of concern

Report in the Public Interest

We have a duty under the Local Audit and Accountability Act 2014 to consider whether, in the public interest, to report on any matter that comes to our attention in the course of the audit in order for it to be considered by the Authority or brought to the attention of the public.

We did not identify any issues which required us to issue a report in the public interest.

Written Recommendations

We have a duty under the Local Audit and Accountability Act 2014 to designate any audit recommendation as one that requires the Authority to consider it at a public meeting and to decide what action to take in response.

We did not identify any issues which required us to issue a written recommendation.

Other Reporting Issues (cont'd)

Objections Received

We did not receive any objections to the 2019/20 financial statements from members of the public.

Other Powers and Duties

We identified no issues during our audit that required us to use our additional powers under the Local Audit and Accountability Act 2014.

Independence

We communicated our assessment of independence in our Audit Results Report to the Audit Committee in September 2020. In our professional judgement the firm is independent and the objectivity of the audit engagement partner and audit staff has not been compromised within the meaning regulatory and professional requirements.

Control Themes and Observations

As part of our work, we obtained an understanding of internal control sufficient to plan our audit and determine the nature, timing and extent of testing performed. Although our audit was not designed to express an opinion on the effectiveness of internal control, we are required to communicate to you significant deficiencies in internal control identified during our audit.

Our audit did not identify any controls issues to bring to the attention of the Audit Committee.

A hand is holding a bright yellow folder in the foreground. The folder has the text 'Section 6' and 'Audit Fees' printed on it. In the background, a grey filing cabinet is visible with several folders of various colors (white, orange, blue) and tab colors (white, yellow, blue) protruding from the drawers. The scene is brightly lit, suggesting an office environment.

Section 6
Audit Fees

Audit Fees

Fees

In the Final Audit Results Report we indicated that we had carried out additional work as a result of the impact of Covid-19 that necessitated an additional audit fee. We have now quantified the proposed fee. We will shortly discuss the proposed additional fees with the s151 officer after providing supporting details. We will then seek approval from PSAA.

	Final fee 2019/20		Planned fee 2019/20		Final Fee 2018/19	
	£	£	£	£	£	£
All fees exclude VAT						
Code work fee	14,337		14,337		14,337	
Property valuations significant risk and use of EY Real Estate Specialist	4,360		-		7,000	
Additional work on pensions and Quality	2,679		-		3,233	
Property valuations material uncertainty (Note 1)	1,384		-		N/A	
Going concern disclosure (Note 2)	1,404		-		N/A	
EY consultations on auditor report (Note 3)	1,039		-		N/A	
Total audit	25,203		14,337		24,570	
Other non-audit services	N/A		N/A		N/A	
Total other non-audit services	N/A		N/A		N/A	

Notes:

1. We have carried out additional work in response to the material uncertainty reported by the Authority's valuer on investment property valuations. This has led to an emphasis of matter paragraph in the audit report. This cost also includes a reassessment of materiality required on all audits as a result of the Covid-19 impact on the business and planning and the impact of remote working
2. We have carried out additional work to review, assess and challenge the Authority's going concern assessment and associated disclosure.
3. To ensure that we are giving the right assurance to the Authority, EY have instigated a consultation process involving the Firm's Professional Practice Directorate.

Please note that our fee analysis above represents proposed variations to the Authority's scale fee of £14,337 consistent with changes in audit scope, risk assessments and findings from our audit procedures. The proposed variation set out above is not the same as the exercise we undertook at the planning stage of the audit to reassess what we believe the baseline (or scale) fee should be to deliver sustainable high quality audits and address the professional, regulatory expectations and risk environment we are experiencing. We have discussed with the Authority's finance officers (and set out in our audit planning report) that our assessment is that the scale fee should be increased from £14,337 to £55,180. We have provided this information to PSAA who will determine whether there should be any changes to the baseline fee

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ED None

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**ANNUAL REPORT ON HEALTH & SAFETY 2020/21
AND HEALTH & SAFETY AUDIT PLAN 2021/22**

Presented by the Corporate Director

SUMMARY

This report sets out the work provided by RDHS Safety Consultancy Limited, the Authority's Health & Safety service provider, during the financial year 2020/21. The report covers all aspects of Health & Safety work carried out within the Authority including the six Leisure Service Contract (LSC) Venues that are currently managed by the Authority.

The main areas for Members to note are:

- an average score of 94.3% on all Health & Safety audits was achieved against a stretch target of 95%, an increase of 1.1% on the previous year;
- of the 10.8 million visits, accidents reduced from 1.57 per 10,000 visits in 2019/20 to 0.5 per 10,000 visits in 2020/21;
- 2 accidents (3 in 2019/20) were reported to the Health & Safety Executive (under RIDDOR);
- completion of a comprehensive training programme;
- the formation of a Covid-19 oversight group; and
- major events including FIH Pro-league, funfairs and some other minor events.

RECOMMENDATIONS

Members Note: (1) the annual report of RD Health & Safety Consultancy Ltd for 2020/21 detailed in Appendix A to this report;

Members Approve: (2) the aims and objectives for 2021/22, set out in Appendix A in the annual report of RD Health & Safety Consultancy Ltd; and

(3) the signing of this years' Health & Safety Policy Statement attached as Appendix B to this report.

BACKGROUND

1 The Health & Safety (H&S) service was out-sourced during 2007 and a contract

awarded to Right Directions to provide a full and comprehensive H&S service to the Authority. The contract was retendered for 7 years (with the option for extending up to 3 years) from October 2012 and Right Directions (now known as RD Health & Safety Consultancy Limited (RDHS)) were again appointed as the approved provider. In 2019 the Authority and RDHS agreed to extend the contract for a further three years until 30 September 2022. This report looks at the delivery of the H&S service during 2020/21 and summarises the scope of audit coverage during the last financial year.

HEALTH & SAFETY WORK – 2020/21

- 2 All planned H&S activity was completed in accordance with the 2020/21 plan along with increased support for Events and a number of special reviews and activities carried out with an emphasis on the Covid-19 pandemic.
- 3 RDHS have prepared a comprehensive report summarising the reviews and their findings and this is attached as Appendix A to this report.
- 4 In all H&S audits recommendations were made to improve the system of managing H&S and these recommendations were accepted. Follow-up reviews will be undertaken in the next twelve months to ensure appropriate action has been taken.
- 5 In monitoring the contractor's (RDHS) performance each site/area that is audited is requested to confidentially feedback on the service that they received from the contractor. There was 100% positive feedback and managers felt the overall service met or exceeded expectations.

AUDIT FINDINGS – 2020/21

- 6 The full RDHS report is attached at Appendix A to this report for information.
- 7 The key message from RDHS is embodied in their opinion shown on page 2 of Appendix A to this report, which sets out the assurance for the Authority, it states:

Their view is that Members of the Authority can seek a high level of assurance from the Health and Safety work carried out during 2020-21;

*Based on the audits completed in our Health & Safety Assurance Programme covering the period 1 April 2020 to 31 March 2021, limited to the audit scopes as agreed by the Audit Sponsor, with the exception of any weaknesses identified in our detailed reports, in our opinion, Lee Valley Regional Park Authority (LVRPA) has **strong and effective systems over risk and Health & Safety, which provide a high level of assurance regarding the effective and efficient achievement of the Authority's objectives.***

KEY HIGHLIGHTS - 2020/21

- 8 The key work delivered from the H&S team during 2020/21 is detailed in Appendix A to this report. In summary, the key highlights are:
 - achieving a corporate average score of 94.3%;
 - delivery of training and e-learning despite the Covid-19 pandemic;
 - formation of a Covid-19 oversight group in which the RDHS role included weekly updates, reviewing risk assessments, completing site inspections to

- ensure sites are Covid-19 secure and providing guidance notes;
 - new process and emphasis regarding fire risk management; and
 - major events including FIH Pro-league, funfairs and some other minor events.
- 9 The Authority, which currently includes the non LSC Facilities (Lee Valley Campsite Sewardstone, Lee Valley Caravan Park Dobbs Weir, Lee Valley Camping and Caravan Park Edmonton, Lee Valley Golf Course, Lee Valley Marina Stanstead, Lee Valley Marina Springfield, Lee Valley WaterWorks Centre, Holyfield Farm, Fisheries, Rangers, Myddelton House, Myddelton House Gardens – average score 92.9%) and LSC facilities (Lee Valley VeloPark, Lee Valley Hockey and Tennis Centre, Lee Valley Ice Centre, Lee Valley Riding Centre, Lee Valley Athletics Centre, Lee Valley White Water Centre – average score 97%) achieved a combined average 94.3% score across all sites (95% stretch target set for 2020/21) compared to 92.9% achieved in 2019/20. The achievement of a near 95% average score is an ongoing significant achievement. Continued monitoring will be necessary this year to maintain the 5* British Safety Council levels (approx. 92%). A proposed stretch target for LSC facilities is proposed at 98%, with non LSC sites proposed at 96% for 2021-2022 to ensure all sites strive to maintain the highest level of H&S standards that has been achieved in recent years.
- 10 Having achieved a 94.3% combined score, RDHS believe the Authority was not necessarily exposed to increased risk as the fall in the number of accidents per 10,000 visits indicates, although additional work will be required to ensure focus remains on the risk profile of the Authority and the new LSC contractor (due to commence on 1 April 2022), towards overall compliance and the effective delivery of the H&S Management System.
- 11 The RDHS report also includes a summary of RIDDOR incidents, 2 during the year (3 in 2019/20), and provides detail of the position with regard to insurance claims up to 31 March 2021.

Numbers of accidents and incidents are low and in percentage terms generally consistent across years - this is a positive indicator considering the number of visitors (10.8 million 2020/21 up from 7.1 million in 2019/20). Accidents reduced from 1.57 per 10,000 visits in 2019/20 to 0.5 per 10,000 visits in 2020/21.

ANNUAL HEALTH & SAFETY OBJECTIVES 2021/22

- 12 The report by RDHS sets out a summary of objectives for 2021/22 and takes into account the following:
- the Authority's Strategic Risk Registers;
 - stretch targets of 96% (non-LSC sites) and 98% (LSC sites);
 - findings from previous years' H&S work;
 - planned developments within the Authority; and
 - advising the Authority on Covid-19 Planning and the Re-opening Plan of facilities and open spaces.
- 13 There are 260 contracted days to allow completion of the H&S Plan in 2021/22 and Members are asked to approve the aims and objectives as set out in Appendix A of this report.

ENVIRONMENTAL IMPLICATIONS

- 14 There are no environmental implications arising directly from the

recommendations in this report.

EQUALITY IMPLICATIONS

- 15 There are no equality implications arising directly from the recommendations in this report.

FINANCIAL IMPLICATIONS

- 16 There are no financial implications arising directly from the recommendations in this report.

HUMAN RESOURCE IMPLICATIONS

- 17 There are no human resource implications arising directly from the recommendations in this report.

LEGAL IMPLICATIONS

- 18 There are no legal implications arising directly from the recommendations in this report.

RISK MANAGEMENT IMPLICATIONS

- 19 There are no risk management implications arising directly from the recommendations in this report. The percentage of accidents to usage has decreased to 0.5 per 10,000 visits, and although there has been an improvement in the overall audit score to 94.3%, Members, Senior Management and Officers still need to be vigilant in their application of H&S management systems, processes and procedures to enable the stretch targets of 96% (non-LSC sites) and 98% (LSC sites) to be achieved. Figures continue to be monitored monthly and reported quarterly to the Authority's Senior Management Team so any emerging trends can be managed accordingly.

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PREVIOUS COMMITTEE REPORTS

Audit Committee	AUD/109/20	Annual Report on Health & Safety 2019/20 & Annual Audit Plan 2020/21	25 June 2020
Audit Committee	AUD/102/19	Annual Report on Health & Safety 2018/19 & Annual Audit Plan 2019/20	20 June 2019
Audit Committee	AUD/89/18	Annual Report on Health & Safety 2017/18 & Annual Audit Plan 2018/19	21 June 2018
Audit Committee	AUD/78/17	Annual Report on Health & Safety 2016/17 & Annual Audit Plan 2017/18	22 June 2017
Audit Committee	AUD/68/16	Annual Report on Health & Safety 2015/16 & Annual Audit Plan 2016/17	16 June 2016

Audit Committee	AUD/60/15	Annual Report on Health & Safety 2014/15 & Annual Audit Plan 2015/16	25 June 2015
Audit Committee	AUD/52/14	Annual Report on Health & Safety 2013/14 & Annual Audit Plan 2014/15	19 June 2014

APPENDICES ATTACHED

Appendix A	Health & Safety Annual Performance Review April 2020 to March 2021
Appendix B	H&S Policy Statement
Appendix C	Current insurance claims to 31 March 2021
Appendix D	LVRPA Audit Benchmarking 2020-21

LIST OF ABBREVIATIONS

HSE	Health & Safety Executive
H&S	Health & Safety
LWWC	Lee Valley White Water Centre
BSC	British Safety Council
RDHS	RD Health & Safety Consultancy Limited
LSC	Leisure Service Contract
RIDDOR	Reporting of Injuries, Diseases and Dangerous Occurrences Regulations 2013

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Health & Safety Annual Performance Review

April 2020 to March 2021

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Introduction

RDHS Ltd are the approved contractor for delivering a Health & Safety contract to the Lee Valley Regional Park Authority. This report covers an annual performance review of Health & Safety across the Authority, recommending a plan for the year ahead in 2021-22.

Assurance

In our view elected Members of the Authority can seek a high level of assurance from the Health and Safety work carried out during 2020-21;

*Based on the audits completed in our Health & Safety Assurance Programme covering the period, 1 April 2020 to 31 March 2021, limited to the audit scopes as agreed by the Audit Sponsor, with the exception of any weaknesses identified in our detailed reports, in our opinion, Lee Valley Regional Park Authority (LVRPA) has **strong and effective systems** over risk and Health & Safety, which provide **a high level of assurance** regarding the effective and efficient achievement of the Authority's objectives.*

Delivery of 2020-21 Plan

- A large proportion of time spent providing updates and guidance on COVID-19. This included weekly updates to the COVID-19 Oversight Group, reviewing risk assessments, completing site inspections to ensure sites are COVID secure & providing guidance notes
- During 2020-21, due to COVID-19;
 - No Safety Leadership team meetings were held
 - No Safety Coordination Group (SCG) meetings took place, instead these were replaced with weekly COVID-19 Oversight group meetings and monthly H&S meetings
 - RDHS have been meeting Site Safety Coordinators on site whilst conducting COVID-19 Unannounced Safety Inspections & Annual H&S audits
 - No Water Safety Partnership meetings were held
- The following e-learning training courses were delivered;
 - 169 Training Courses
 - 706 Counter Terrorism Training.
 - COVID-19 Training was completed by 135 employees

Policy

- LVRPA Policy Statement was signed and issued in July 2020 (and a new Policy Statement is attached to this report for approval from July 2021).

Health & Safety Annual Performance Review

April 2020 to March 2021

- The UK Government released a COVID secure policy which was implemented across all venues as soon as it was released. Updates to this were issued when changes were made to the policy. The April 2021 is the most current version which is displayed.

Health & Safety Annual Performance Review

April 2020 to March 2021

COVID-19 Response and Management

- **COVID-19 Focus Group** – A COVID-19 Oversight Group was set up in March 2020, in order to oversee and make recommendations to Senior Management Team (SMT) regarding the impact of COVID-19 pandemic on the Authority and our compliance within the Government's guidance and response. The Oversight Group met every Monday morning for 1 hour throughout the pandemic and financial year. The COVID-19 Focus Group included the following key staff;
 - Dan Buck, Corporate Director (Chair)
 - Jon Carney, Corporate Director (Co-Chair)
 - Joe Ryan (RDHS), H&S Consultant
 - Victoria Yates, Head of HR
 - Bill Moran, Director of Operations
 - Jeremy Northrop, Regional Manager South
 - Dave Hutley, Head of Parklands
 - Justin Baker, Senior Sport, Leisure & Projects Manager
 - Simon Clark, Head of IT
 - Stephen Bromberg, Head of Communications
 - Charlotte Painter, Senior Marketing Officer
 - Mike Stevens, Head of Asset Maintenance
 - Pauline Andrews, PA to the Chief Executive.

- **Procedures written & Guidance notes** – The H&S team implemented various procedures and guidance notes to help ensure staff were briefed with the latest information and venues were COVID compliant. This included issuing procedures and guidance notes such as; re-opening guidance packs, staff information sheets, enhanced cleaning inspections checklists, NHS & PHE signage, self-isolation reporting procedures and working from home advice.

- **COVID Tracker** – The 'COVID Tracker' was introduced towards the end of the first lockdown, the idea of this document was to be a live spreadsheet which could be used to monitor how sites were preparing to reopen. Various criteria had to be achieved in order for certain plans or activities to be given approval, with Heads of Department responsible for signing off the area they are responsible for, as an example the Head of Finance signing off once business cases had been approved. The document was reviewed at each weekly COVID group meeting and was vital in ensuring each activity that sites wanted to run had been scrutinised against the latest Government guidance. This process was used following all three national lockdowns and is still being reviewed until all restrictions are lifted.

- **Risk Assessments reviewed** – The H&S team reviewed a large quantity of Risk Assessments across all the venues and services. From the start of the pandemic each site was given a 'communicable diseases reopening risk assessment' which they were responsible for updating when guidance had been changed. Before any activity or service returned following the lockdown, venue managers were responsible for submitting a risk assessment specific to this activity before given approval, again this was the same process following each national lockdown from which every risk assessment was reviewed by a member of the H&S team.

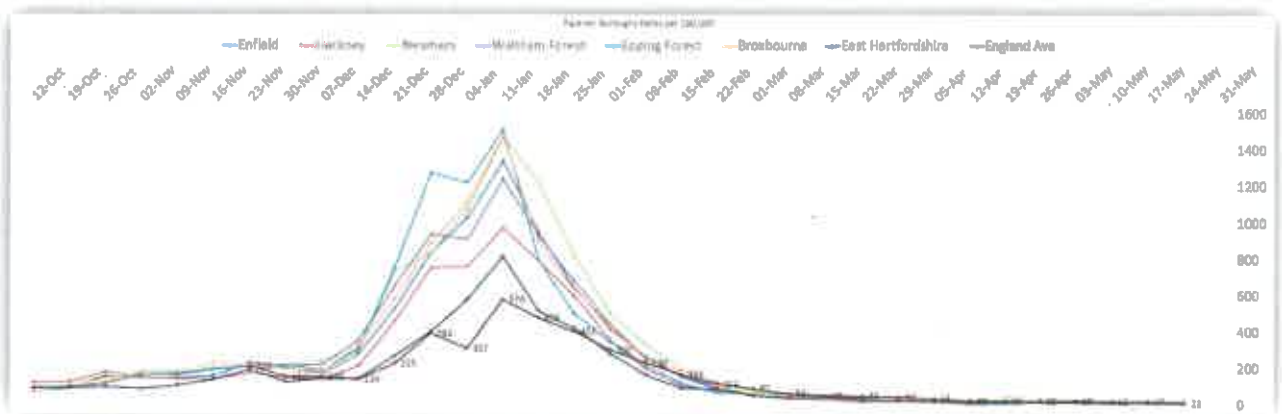
- **Track & Trace** – Before the NHS Test & Trace system was created, the H&S team worked with the IT department to create our own track and trace procedure. This was a system where visitors

Health & Safety Annual Performance Review

April 2020 to March 2021

could scan a QR code taking them through an online portal where they could record their contact details. This system was vital in the initial stages following the first lockdown, due to a requirement to ensure visitor details were captured which could then be used in the case of a breakout COVID-19. Shortly after in May 2020 the NHS Test & Trace system was introduced which replaced this system.

- **Weekly case numbers** – Detail already included in ‘communication & consultation’ section of report.



- **Training** – The H&S team worked closely with the HR team to design and implement COVID 19 E-learning training which ensured staff were trained with the latest information and guidance. (Full details of modules already included in ‘Staff Competency – Learning and Development’ section of the report)
- **Assurance** - Detail already included in ‘COVID-19 Assurance Visits’ section of report.

Health and Safety Resourcing

- The H&S Team remained available throughout 2020-21 to continue to deliver support services across all venues, services and departments in addition to the COVID-19 support
- The RDHS Team utilised the Governments furlough scheme, whilst balancing the need to provide the required level of support to the authority throughout the pandemic
- During 2020-21, the authority utilised the furlough scheme, retaining a minimal core of key staff to ensure each venue maintained their statutory compliance throughout each of the 3 national lockdowns. The Venues were maintained in a safe operating condition
- Responsibility for Health and Safety at SMT level changed at the beginning of the year with the departure of Simon Sheldon and the handover of the baton to Dan Buck, Corporate Director. The H&S Team report directly to Dan Buck. This change in leadership was very effective with communication being maintained throughout.
 - As a result of this change, the structure of the monthly health and safety meetings has been revised, with a new structure implemented.
 - This structure now includes a monthly Strategic Health and Safety meeting following by an Operational Health and Safety meeting

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April 2020 to March 2021

- Due to COVID-19 and Business demands, changes in the H&S Team resourcing were made during 2020-21, with the Health and Safety Lines of Communication protocols being clarified. Due to changes within their organisation, the contacts you will need are as follows;
 - For all Health and Safety Leadership and Health and Event Safety Support and Consultancy; Joe Ryan
 - For all Operational Health and Event Safety Support, Health and Safety Manual / Procedures, Prime and Assurance; Jack Bernard
 - For all Business Support, Finance, Contract Management, RDHS AIR and Online Platforms; Anouska Harrison
 - Strategic assistance and planning is provided by Joe Ryan and Dan Buck.

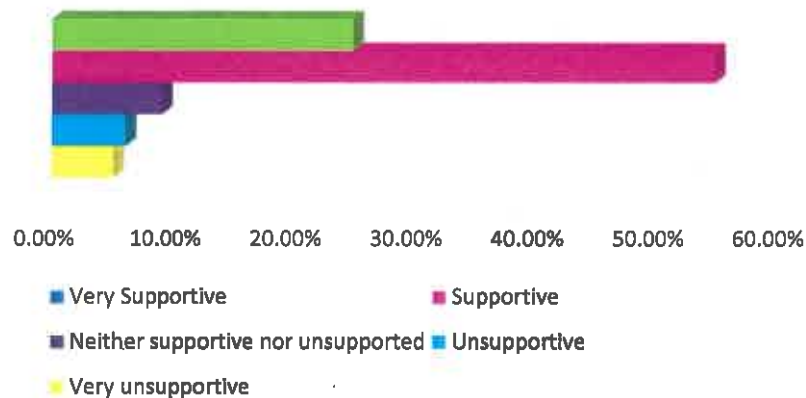
Safety Leadership and Coordination

- No Safety Leadership team meetings were held during 2020-21 due to COVID-19.
- No Safety Coordination Group (SCG) meetings took place during 2020-21 due to the pandemic, instead these were replaced with weekly COVID-19 group meetings and monthly H&S meetings
- RDHS have been meeting Site Safety Coordinators on site whilst conducting COVID-19 Unannounced Safety Inspections & Annual H&S audits
- The focus for 2021-22 will be to ensure these meetings take place covering key areas such as:
 - *H&S Survey roll out*
 - *E Learning updates*
 - *Legionella training*
 - *Feedback on H&S Audits completed*
 - *Water Safety Partnership and survey work completed by Rangers Team*
 - *Contractor Management and Permit to Work developments for Major Venues*
 - *Reactive Monitoring – Prime reporting and consistency / speed of information.*

Workforce and Contractor Engagement

- The Staff Health, Safety & Wellbeing survey was sent out on 27th July to all contracted staff to complete via a Survey Monkey link, on 27th July 2020, with a deadline for completion of the 7th August 2020. Staff had the option of remaining anonymous, which the majority of staff did.
- Of the 248 staff currently employed by the Authority, 86 members of staff responded to the survey, giving a response rate of 35%. 47.67% of respondents were currently working, 46.51% were currently furloughed and 5.81% were currently part time furloughed.
- Based on the feedback, the overall mental health of staff can be deemed as good, with 'very good' (15%), 'good' (49%) and 'neither good nor poor' (20%) making up the majority of the results (see graph below). However, around 16% of staff did rate their mental health as either poor or very poor

How supportive do you feel the Authority has been during the Coronavirus pandemic?



- 85% of staff felt the Authority has looked after them whilst they remained in work, with 15% of staff not feeling looked after. The full report can be accessed via the HR department

Communication and Consultation

- The COVID-19 Oversight Group was formed in March 2020 due to the global pandemic caused by COVID-19
- The meetings took place every Monday morning and aimed to bring all heads of departments together to help review and monitor the ever changing guidance released by the UK Government
- The H&S team would start each meeting off by giving a brief update on national statistics including current infection rates, R numbers, review of national cases including highlights from London Boroughs and vaccination rates
- The meetings were key in ensuring consistent and effective communication was shared across all departments at Lee Valley
- The H&S team also worked closely with the communications team to ensure messaging and guidance could be easily understood by staff across the venues

Staff Competency – Learning and Development

- The global pandemic meant the majority of planned and scheduled training was cancelled to comply with national lockdown measures
- H&S E-learning modules completed is significantly down from previous years, due to a number of venues having limited operations alongside a large part of the workforce being on Furlough
- Two online counter terrorism awareness sessions were hosted by the Met Police in January and February, overall attendance numbers included;
 - January's ACT & SCAN sessions were attended by 155 Staff
 - February's ACT & SCAN sessions were attended by 85 Staff

Health & Safety Annual Performance Review

April 2020 to March 2021

- A number of staff have completed e-learning modules on Counter Terrorism with overall figures detailed below. This training was designed to educate staff of security risks especially those working across the larger sites and events
- To coincide with the re-opening of venues following the first national lockdown, COVID-19 E-learning modules were released to staff to complete before they returned from Furlough. The idea behind this training was to ensure staff were fully trained and competent in the latest guidance including details on how to ensure their workplace is COVID secure, 6 modules were released which included:
 - *Module 1 – Re-opening plans*
 - *Module 2 – Personal Protective Equipment*
 - *Module 3 – Travel, Access & Egress*
 - *Module 4 – Activities*
 - *Module 5 – Cleaning, Housekeeping & Hygiene*
 - *Module 6 – Building Safety*
- All modules were completed by 135 employees
- Further updates to this training were released in September 2020 due to the ever changing guidance. Following feedback from the original training, the updated version was split into Managers & Staff modules to allow the training to be more specific to their role, overall completion numbers included:
 - *September update for Managers was completed by 106 employees*
 - *September update for Staff was completed by 175 employees*
- Additional Training was delivered in 2020-21;
 - *First Aid at Work*
 - *First Aid at Work requalification*
 - *Emergency First Aid at Work*
 - *Total number of employees achieving completion was 49.*

Health & Safety Annual Performance Review

April 2020 to March 2021

Training Provision / Staff Competency 2020-21

Health & Safety E-Learning Modules													
Course Title	Number of Course Completions												Total
	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	
COSHH & Hazardous Substances	2	3	4	1	2	1	0	0	0	0	0	0	13
Display Screen Equipment	1	5	3	0	4	1	0	0	0	0	0	0	14
Electrical Safety	1	5	2	1	2	1	0	0	0	0	0	0	12
Facility Inspection	2	4	1	1	2	0	0	0	0	0	0	0	10
H&S Induction	3	3	3	2	3	0	0	3	3	3	5	0	28
Lone Working	2	4	2	0	2	0	0	0	0	0	0	0	10
Manual Handling	1	16	1	1	3	0	0	0	0	0	0	0	22
Permits to Work	1	3	2	0	2	0	0	0	0	0	0	0	8
Slips and Trips	2	4	3	0	3	0	0	0	0	0	0	0	12
Work Equipment	2	5	2	1	2	0	0	0	0	0	0	0	12
Working at Height	2	4	2	0	3	1	0	0	0	0	0	0	12
Legionella Awareness	1	3	1	1	0	0	0	2	4	2	2	0	18
Totals	20	59	26	6	28	4	0	5	7	5	7	0	163

Class Based Sessions			
Course Name	Number of Course Completions		
	Date	No. Delegates	No. Delegates
First Aid at Work	20/21/22 Jul	10	9
First Aid at Work Revalidation	27/28 Jul	12	10
Emergency First Aid at Work	24-Jul	5	5
First Aid at Work Revalidation	19/20 Oct	5	5
First Aid at Work Revalidation	18/19 Mar	11	11
First Aid At Work Revalidation	23/24 Mar	9	9
Totals		52	49

Counter-Terrorism Modules (E-Learning)													
Course Name	Number of Course Completions												Total
	April	May	Jun	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	
Module 1: Introduction to Counter-Terrorism	6	46	5	1	6	0	1	4	0	0	0	0	69
Module 2: Identifying Security Vulnerabilities	0	0	0	0	11	0	1	4	0	0	0	0	16
Module 3: How to Identify and Respond to Suspicious Behaviour	0	0	0	0	101	0	1	4	0	0	0	0	106
Module 4: How to Identify and Deal with a Suspicious Item	0	0	0	0	100	0	0	4	0	0	0	0	104
Module 5: What to do in the Event of a bomb threat	0	0	0	0	97	0	0	4	0	0	0	0	101
Module 6: How to Respond to a Firearm or Weapons Attack	0	0	0	0	89	0	0	6	0	0	0	0	105
Module 7: Summary and Supporting Materials	0	0	0	0	102	0	0	3	0	0	0	0	105
Totals	6	46	5	1	616	0	3	29	0	0	0	0	706

Health & Safety Annual Performance Review

April 2020 to March 2021

Do

- LVRPA Health and Safety Management System (HSMS) has been reviewed and updated
- H&S Team continue to closely support Events across Lee Valley
- Fire risk assessments has been reviewed as part of ongoing work
- Specific Health and Safety Support provided directly to Venues

Health & Safety Management System

- LVRPA Health and Safety Management System (HSMS) have been reviewed and updated
- Updates from April 2020;
 - *H&S Policy Statements*
 - *Asbestos*
 - *Confined Spaces*
 - *Construction, Design & Management (CDM)*
 - *Contractor Management*
 - *Electricity*
 - *Shared Premises*
 - *Slips & Trips*
 - *Work Equipment*
 - *Working at Height*
 - *Workplace Vehicles & Driving*
 - *Workplace & Welfare*
 - *Young Persons at Work & Work Experience*
 - *Accident Investigation*
 - *Assurance Programme*
 - *Personal Injury Insurance Claims Management*
 - *Reviewing Performance*
- Updates from October 2020;
 - *Staff Competency*
 - *Worker Engagement*
 - *Accident & Incident Reporting*
 - *Display Screen Equipment (DSE)*
 - *Countryside Management*
 - *Display Screen Equipment*
 - *Well-being at work*
- All HSMS documents are up to date on Compass to ensure accessible to staff
- Review summary documents were issued once a review was completed, which provided details on what amendments had been made to each document. This was circulated to members of the H&S committee and made available via compass
- Finalised 'Safe Use of Drones' procedure and templates for HSMS.

Health & Safety Annual Performance Review

April 2020 to March 2021

Events

Support for events is provided from the planning stage through to the delivery and “bump out” process. Areas for improvement and good practice are fed into the event de-briefs. H&S Team continue to closely support Events across Lee Valley, in particular support was provided for the following:

- **FIH Pro League:**
 - Various fixtures cancelled throughout the year, with a limited programme of 8 matches in total taking place during May 2021
 - H&S team reviewed and update contingency planning for adverse weather conditions, which included detailed plan for how to deal with potential lightning strikes
- **ECA 2020 Canoe Slalom European Championships:**
 - This event was due to take place during May 2020 but was unfortunately cancelled due to COVID.
- **LVHTC - LVIC - In September a funfair at Lee Valley Hockey & Tennis Centre took place. We leased space to a third party with all documents and plans reviewed in advance by the H&S team**
- **Open Spaces – Unfortunately all events covering the opening spaces were cancelled during 2020-21 due to COVID. Plans are currently being developed as to what will take place during 2021-22**
- **Authority Events Team**
 - Notable support has been provided to the Events Team in providing assurance and guidance on COVID specific rules
 - Reviews of documentation, site inspections and on-site presence have helped the team facilitate safe events and mitigate risks.

Specific Health and Safety Support

- **The Waterworks Centre – After the venues returned to the Authority, support work to improve their processes following poor audit score**
- **Wildlife Discovery Centre – Supporting Ranger Manger and Head of Project & Funding in ensuring all documents are in place to safely open the new centre**
- **LV Rangers – Supporting the team during transition of workforce, reviewing water safety patrols. Also working with HR to support an employee back to work following injury**
- **Leisure Services Contract – Commenced work to scope the handover and transition of the venues back into authority control from a health and safety perspective, together with preparing a scope of works for the transition to the new incoming leisure contractor. This work is continuing throughout 2021-22.**
- **LVAC / UK Athletics Event – facilitated health and safety discussions around the COVID-19 arrangements to allow a UK Athletics licensed event to take place in August 2020**
- **Incident Management Plans – reviewed an updated both the Corporate Incident Management Plan (CIMP) and the Facility Incident Management Plans (FIMP), in light of changes of staffing at a senior level in the Authority.**

Health & Safety Annual Performance Review

April 2020 to March 2021

Check

- **LVRPA Accidents** have decreased significantly due to various venue closures throughout the year, figures have dropped from 503 In 2019/20 to **55 In 2020/21**
- **LVRPA Incidents** have decreased slightly, figures have dropped from 606 in 2019/20 to **485 In 2020/21**. The majority of these were reported across the open spaces which remained popular
- Two RIDDOR reports in total
- **Staff Accidents** decreased by 38, mainly down to the reduction in opening hours
- Zero Contractor Accidents reported
- Visitor numbers increased by 3,705,274
- Accident Incidence Rate (AIR); *No. of Acc' / Inc' x 10,000 visits / Total No. of Visits = No. of Accidents per 10,000 visits*
- AIR 2020-21 = **0.50 per 10,000 visits**
- 3 new Personal Injury Insurance Claims In 2020-21
- 8 current 'live' Personal Injury Insurance Claims In 2020-21
- 2 Personal Injury Insurance Claims 'closed' In 2020-21
- Zero Personal Injury Insurance 'Notification Only' in 2020-21.

Proactive Monitoring

LVRPA Accident / Incident Figures 2020-21 (Including 2019-20 comparator).

LVRPA (LSC & Non LSC)									
Month	Accidents reported			Incidents reported			RIDDOR Reports		
	2020-21	2019-20	Direction of Travel	2020-21	2019-20	Direction of Travel	2020-21	2019-20	Direction of Travel
Apr	4	35	●	53	97	●	0	1	●
May	1	54	●	94	69	●	0	0	●
Jun	3	39	●	68	94	●	1	1	●
Q1 Totals	8	128	●	215	260	●	1	2	●
Jul	4	44	●	65	83	●	0	0	●
Aug	5	74	●	56	68	●	1	0	●
Sept	12	79	●	41	66	●	0	0	●
Q2 Totals	21	197	●	162	217	●	1	0	●
Oct	10	37	●	27	23	●	0	1	●
Nov	7	31	●	25	17	●	0	0	●
Dec	2	26	●	20	15	●	0	0	●
Q3 Totals	19	94	●	72	55	●	0	1	●
Jan	4	12	●	10	12	●	0	0	●
Feb	2	38	●	9	7	●	0	0	●
Mar	1	34	●	17	55	●	0	0	●
Q4 Totals	7	84	●	36	74	●	0	0	●
Annual Totals	55	503	●	485	606	●	2	3	●

Health & Safety Annual Performance Review

April 2020 to March 2021

LVRPA Staff / Volunteer and Contractor Accident Figures

LVRPA (LSC & Non LSC)						
Month	Staff / Volunteer Accidents			Contractor / Agency		Accidents
	2020-21	2019-20	Direction of Travel	2020-21	2019-20	Direction of Travel
Apr	3	5	●	0	0	●
May	0	7	●	0	1	●
Jun	2	0	●	0	1	●
Jul	2	8	●	0	2	●
Aug	2	6	●	0	1	●
Sept	2	2	●	0	1	●
Oct	2	3	●	0	0	●
Nov	4	3	●	0	1	●
Dec	1	3	●	0	0	●
Jan	2	0	●	0	0	●
Feb	0	1	●	0	0	●
Mar	0	20	●	0	0	●
Annual Totals	<u>20</u>	<u>58</u>	●	<u>0</u>	<u>7</u>	●

Quarterly Usage Rates v Number of Accidents 2020-21

Figures include contractors reported accidents & incidents. Visitor figures are increased from previous year due to large increase in visitors to the open spaces during national lockdowns

LVRPA (LSC & Non LSC)							
Quarter	Total Accidents & Incidents Reported		Visitor Figures		Accidents & Incidents per 10,000 visits		
	2020-21	2019-20	2020-21	2019-20	2020-21	2019-20	Direction of Travel
Q1	223	388	3,653,129	2,075,388	0.61	1.87	●
Q2	183	414	2,522,660	2,169,132	0.73	1.91	●
Q3	91	149	2,114,607	1,599,837	0.43	0.93	●
Q4	43	158	2,493,667	1,234,432	0.17	1.28	●
Annual Totals	<u>540</u>	<u>1,109</u>	<u>10,784,063</u>	<u>7,078,789</u>	<u>0.50</u>	<u>1.57</u>	●

Summary of Accidents, Incidents and Near Miss Reports

- Overall numbers for accident and incident across all areas of significantly less from the previous

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Health & Safety

Annual Performance Review

April 2020 to March 2021

- year due to limited opening of facilities
- Cars being locked in car parks out of hours remains highest reported incident type, this continues to be an issue for Rangers and Park Guard teams
- Tottenham and Walthamstow Marshes most prominent incident locations and most common incident types are nuisance / abandoned vehicles and rough sleeping
- High number of staff 'accidents' as this includes those who reported self-isolation due to Coronavirus symptoms. Overall 13 members of staff reported self-isolation on PRIME.
- VeloPark and White-Water Centre most prominent accident locations.

RIDDOR Reportable Accidents

- 2 RIDDOR Reportable accidents during 2020-21
- **Springfield Marina 24/08/2020** - related to a member of staff injuring his hand whilst removing a pallet from the tractor forks. This resulted in the employee fracturing a bone in his right hand which led to a number of weeks off work to recover. The task in which the employee was carrying out does not take place on a regular basis, however this task has now been reviewed and updated to a two person task to reduce the chances of a recurrence.
- **Lee Valley Riding Centre 19/06/2020** – related to a member of staff being injured by a horse. Whilst clipping the horse lifted its knee catching the members of staff in the side of the face. Injury suffered mild concussion however was off work for a number of weeks. Re-training was completed with all staff on the correct positions to take whilst clipping horses

Prime configuration

- Feasibility review of Prime system (Accident & Incident reporting software) and whether there is alternative system that could be implemented took place during 2020. Various systems were sampled by the IT Team and the decision was made to introduce RDHS 'AIR2', accident & incident reporting software which will increase usability, notifications & reporting functions. The new system is currently in the later stages of configuration and went live on 2nd June 2021.

Personal Injury Insurance Claims Management

- See Appendix B for the full Insurance Claims Summary

New personal injury claims 2020-21

- **384 (HTC) 03/09/20** - Notified by venue of potential claim from a contract caterer working in the kitchen who hurt their back. Claim that they informed HTC staff but no record of this incident at all and unknown incident until informed by claimant solicitor. Travelers have been informed of this and requested that they contact claimant solicitor and loss adjuster, awaiting update from Travelers. **Open and Active**
- **385 (VeloPark) 15/12/20** - Early notification letter received relating to an accident in February 2020 at the Velodrome. During a track session the claimant has been involved in a collision on the track which has resulted in impact on the track which has caused a splinter injury to his leg. The accident was dealt with on site and reported via PRIME. Investigation completed by RDHS and sent onto Travellers, **liability denied** but reserve set to 4k

Health & Safety Annual Performance Review April 2020 to March 2021

- **386 (WWC) 03/03/21** - Early notification letter received relating to an accident in September 2020 at the WWC. During a paddleboard session the claimant has fallen into the water, but to break her fall has put a hand out which she has hit on the exit steps to the lake. The accident was dealt with on site and reported via PRIME. An investigation report was completed by RDHS, but due to the conflicting statements between the injured party and site, Travellers have instructed loss adjusters to provide an assessment. This assessment has been reviewed and **liability denied**, awaiting update from Travelers.

'Live' personal injury claims 2020-21

- **370 (Dobbs Weir)** Date of accident 08/07/2017 - Claimant lent on the decking (Wigwam) and it gave way causing the Claimant to fall off the decking onto the floor. Still awaiting courts to set a date and awaiting update from insurers. **Liability accepted and reserve set at £11,178**
- **372 (Old Mill & Meadows Car Park)** – Date of accident 29/12/2017 – Claimant slipped on ice in the car park resulting in injuries to his shoulder. Claim investigated and closed through 2018/19 however has recently reopened as claimants' solicitors have litigated. Solicitors have been instructed to act on our behalf by our insurers and defence papers have been returned. **Liability denied, awaiting update from insurers**
- **373 (WWC)** Date of accident 22/07/2017– Member of staff at WWC who slipped on wet inflatable suffering multiple leg fractures. Matter is on-going and rehabilitation has slowed due to the pandemic. **Liability accepted** however final fees to be confirmed
- **377 (Near HTC / MTB Trail)** Date of accident 10/03/2018 - Has been re-opened as solicitor has come back to ask for more details on nature of management of footpath and when designated as a shared cycle and pedestrian path. Notification received from LLDC that a claim had been made against them, further response from claimants solicitors as to when path was handed over to LV. No further communications received and **Liability denied**, case to close by July 2021 if not further correspondence is received
- **378 (WWC)** Date of accident 08/07/2018 - Child injured themselves climbing on low wall next to sand play park due to nail sticking out of fence. Insurers are still awaiting full medical evidence to be submitted before a settlement can be made. **Liability accepted and reserve set**
- **381 (WWC)** – Staff member slipped on a wet floor in the kitchen. Loss Adjuster attended, and report confirmed **liability accepted**. Reserve increased and member of staff still recovering, due to return back to work in the summer of 2021

Closed personal injury claims 2020-21

- **382 (Hayes Hill Farm)** Date of accident 04/08/2019 – Child collided with Raven (Coda Owned) and suffered injury. Parent claiming that child was attacked and an inadequate response from the bird handler. Recommended from insurers that liability is denied and passed over Coda insurers. **No further response received from claimant, so case closed by insurers in March 2021.**
- **383 (LVIC)** Date of accident 31/12/2019 – Claimant alleges to have been hit by a skater travelling in the wrong direction and due to the ice pad being overcrowded, from this they suffered a fractured wrist in two places. Investigation completed by RDHS and with the help of site management were able to obtain CCTV to prove her statement was incorrect, and they in fact slipped by themselves. **Liability denied and case closed by insurers in January 2021**

Health & Safety Annual Performance Review

April 2020 to March 2021

Insurance Issues / Risk Surveys

- Nothing to report

Visits by Statutory Bodies e.g. (HSE, EHO, Fire)

- Limited visits however various sites were visited by local authorities to check on COVID compliance. No issues were raised from these visits and all controls in place were more than adequate

Act

H&S Audits

- These were undertaken by H&S Team during Q4 across Authority venues, scores are outlined below (due to the pandemic, some audit dates were postponed and completed during April – May 2021)
- Due to the pandemic, a 'hybrid' version of the H&S audit was developed where sites would submit a larger amount of documentation in advance of the physical site visit, this was designed to reduce contact time and access whilst at each facility
- Microsoft Forms was used to allow facility managers to upload documents for review through an online form. Overall site scores were predicted to be slightly higher due to the time each facility had to submit these documents
- In summary there was a marked improvement across the board, particularly the LSC venues which achieved an average score of over 97%
- All bar one LSC venue achieved an improved score
- All non LSC facilities achieved a very close score to previous year, given that some sites had limited opening over the last 12 months this is seen as acceptable
- Areas for improvement are Incident Management Plans (a number were out of date at venues or not easily accessible) and Legionella (a number of risk assessment required reviewing)
- These are being followed up by H&S Team to undertake specific support in those areas to those Venues / Sections
- Overall it was a marked improvement and high standards maintained

Health & Safety Annual Performance Review

April 2020 to March 2021

Venue	Overall Compliance		Year on Year
	2019-20 Score	2020-21 Score	Variance
LV Athletics Centre	99.7	94.5	-0.8
LV Hockey & Tennis Centre	98.1	98.0	0.1
LV Ice Centre	93.9	90.7	3.2
LV Riding Centre	97.5	95.0	2.5
LV Velopark	99.7	99.5	0.2
LV White Water Centre	95.3	98.9	0.4
LSC Average	97.0	96.1	0.9
Dobbs Weir Campsite	91.0	90.0	
Sewardstone Campsite	92.9	90.3	2.6
Picketts Lock Campsite	93.1	93.8	-0.7
Picketts Lock Golf	86.3	82.4	3.9
Springfield Marina	95.5	93.7	1.8
Stanstead Marina	96.7	97.0	-0.3
Fisheries	97.3	97.2	0.1
Holyfield Hill Farm	97.3	96.7	0.6
Rangers North & South	96.1	94.7	1.4
Myddelton House	95.3	96.3	-1.0
Myddelton House Gardens	94.5	94.0	0.5
Waterworks	79.0	70.1	8.9
Non LSC Average	92.9	91.4	1.6
Combined Average	94.3	92.9	1.4

Health and Safety Audit Targets and Results

Area	Target 2020-21	Actual 2020-21
LVRPA LSC	95%	97%
LVRPA Non LSC	95%	92.9%
LVRPA Combined	95%	94.3%

Stretch Target for LSC sites proposed at 98% & Non LSC sites proposed at 96% for 2021-22.

COVID-19 Assurance Visits

As part of Coronavirus controls being implemented at Venues prior to full lockdown closures, the H&S Team undertook monitoring inspections of all premises to ensure that suitable controls had been put in place and being followed. In general, this was being well managed particularly given the ever changing situation and guidance being released by Government.

Unannounced COVID-19 Safety Inspections took place during between September 2020 – March 2021 from which all venues were visited by RDHS and scored based on the site / facility compliance against COVID-19 controls. These will continue in 2021 – 2022 and the main three areas inspected were;

- Observations - this included checking safety signage, face mask compliance and hand sanitising facilities
- Staff interview – this included discussing with Managers about if they have received the latest up to date information and if they had sufficient workforce in place
- Document control – this included reviewing COVID-19 Risk Assessments and checking enhanced cleaning schedules had been completed



Health & Safety Annual Performance Review

April 2020 to March 2021

Scores were based on the following criteria:

Individual Risk Control Measurement guideline	
0 - RED - Risk Control not in place	
1 - AMBER - Partial implementation	
2 - YELLOW - Majority implemented	
3 - GREEN - Full Implementation	
N/A - Not Applicable	

The below table shows the results from one month of our visits during October. No sites scored '0' in any areas, one site scored '1' with the rest of the scores being made up of '2's & '3's. Site scores ranged from 100% down to 93%.

Site	Overall Compliance	OBSERVATION															STAFF INTERVIEW					DOCUMENT COVER				
		1	2	3	1	2	3	1	2	3	1	2	3	1	2	3	1	2	3	1	2	3	1	2	3	
Doobs Weir Campsite	93%	2																								
Holyfield Hall Farm	100%																									
LV Hockey & Tennis Centre	98%																									
LV Athletic Centre	95%	2																								
LV Ice Centre	95%	2																								
Myddleton House	98%																									
Myddleton House Gardens	100%																									
Pickets Lock Campsite & Golf	95%	2																								
Rangers Office South	95%																									
Rangers Office North/Fisheries	100%																									
LV Riding Centre	95%																									
Sewardstone Campsite	100%																									
Springfield Marina	100%																									
Stanstead Marina	98%																									
Open Space (Filter Beds)	95%																									
LV Velopark	100%																									
LV White Water Centre	100%																									
Combined Ave.	97%	92%	94%	98%	100%	100%	100%	100%	100%	98%	100%	100%	100%	100%	94%	100%	100%	92%	90%	100%	100%	92%	90%	100%	100%	

Legislation Updates

- Fire Safety Bill
- Building Safety Bill
- UK Conformity Assessment.

Aims & Objectives for 2021-22

Seek agreement of the annual health and safety audit targets

Health & Safety Annual Performance Review

April 2020 to March 2021

- Authority: 95%
- LSC Contractor: 95%
- Combined: 95%

General Objectives

- Advising the Authority on the COVID-19 Re-Opening Plan and Government Roadmap for facilities and open spaces
- Development of COVID-19 Risk Assessments and Safe Operating Procedures (SOP);
 - *Communicable Diseases*
 - *Re-Opening Facilities*
 - *Individual High Risk or Vulnerable Employees*
 - *Elite Athlete Training*
 - *Site Visits*
- Provide support during the re-integration of the Leisure Services Contract Venues back to Authority control and then handover to new service contractor
- Agreed extension to current health and safety contract for 3 years, until 30 September 2022
- Further review of cost efficiencies throughout the Health and Safety Services will be carried out, such as procurement of PPE, Training, Accident Reporting etc.
- Continuation of the HSMS review
- Continuation of the Unannounced E Coli. inspection at the Farms
- Further development of the Event Safety Manual, with further development of the Adverse Weather Contingency Plan with a key focus on Lightning
- Establish, communicate, and complete staff health and safety consultation
- Undertake Workplace Inspections
- Support the LV Events Team on the re-commencement of the events programme
- Deliver Safety Leadership team and Safety Coordination Group meetings
- Delivery of the Internal Health & Safety Audit programme
- Review the benefits from the online Accident and Incident Reporting software
- Provide enhanced support on health and safety in relation to the Leisure Services Contract, carrying out additional assurance work on behalf of the Authority.

Appendices

- Appendix B: LVRPA Health and Safety Policy Statement 2021-22 Draft
- Appendix C: Personal Injury Insurance Claims Summary
- Appendix D: LVRPA Health and Safety Audit Benchmarking.

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Statement of Intent

The Lee Valley Regional Park Authority aims to promote the health, safety and welfare of all employees, contractors, volunteers, visitors and members of the public through a commitment to the development of a positive health and safety culture within all premises operated under their management. The Authority is committed to comply with all legal health and safety requirements.

- The Chief Executive Officer (CEO) has overall accountability for health and safety
- The Corporate Director has responsibility for the delivery of health and safety.

Employer Responsibilities

- Manage and continually develop a Health & Safety Management System (HSMS), which includes defined standards in line with HS(G)65 *Managing for health and safety (3rd Edition)* that outlines the Plan, Do, Check, Act approach
- Establish an effective management structure, with key health and safety responsibilities identified and communicated effectively to staff
- Ensure employees are competent to deliver the health and safety standards
- Provide adequate resources to manage the health and safety standards effectively
- Consult with employees and others (where necessary) on matters affecting their health and safety
- Carry out the relevant risk assessments ensuring that risks are reduced as far as reasonably practicable, and acting on the outcome of the risk assessments where necessary
- Provide a safe and healthy working environment, including employee welfare facilities
- Provide and maintain safe plant, equipment and machinery
- Ensure the safe handling, storage and use of hazardous substances
- Establish standards for incident and emergency management.

Employee Responsibilities

- Take reasonable care of their own safety and the safety of others
- Co-operate with each other so as to enable compliance with any imposed legal duty or requirement
- Not interfere with or misuse, intentionally or recklessly anything provided in the interests of safety
- Comply fully with the Authority's health and safety standards
- Report all accidents, incidents, near misses, hazards, dangerous occurrences and damage to plant and / or equipment
- Follow all safe working practices
- Use the necessary protective clothing and equipment provided in the interest of safety.

Review

This policy statement will be reviewed annually and displayed at all Premises / Departments.

Signatories

Shaun Dawson
Chief Executive

Paul Osborn
Chairman


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Our Ref	Trust/ Authority	Travelers Ref	Date of Incident	Date Listed	Location	Current Reserve	Payments Made	Open / Closed	Active / Non-Active	Status
370	Trust	885183	08/07/2017	15/11/2017	Dobbs Weir Caravan Park	£11,178	£0	Open	Active	<p>Claimant was staying in a 'wigwam' surrounded by raised decking. Claimant fell on the decking and it gave way causing the Claimant to fall off the decking onto the floor.</p> <p>18/12/17-Report complete and submitted to insurers, awaiting further guidance.</p> <p>8/1/18-liability admitted and reserve set, awaiting update.</p> <p>Sprinkle has been replaced to reduce the gap</p> <p>1/5/20 - Still open with insurers as this is a Minor and will need to go through courts - being handled by Insurers</p> <p>10/1/20 - Still open and waiting for the courts to set a date, once the hearing has taken place a settlement will be reached</p> <p>02/02/21 - Still open and awaiting courts to set date</p>
373	Trust	887269	22/07/2017	19/01/2018	WMC	£51,694	£19,687	Open	Active	<p>Claimant was helping to put away large bouncy castles in the rain and slipped over. Suffered a triple leg break and claims they were wearing inappropriate footwear for the task (taken shoes off and wearing socks). RIDDOR report submitted.</p> <p>23/1/18 - RA's and checklists received from venue, requesting further detail on manufacturer guidance and specific set up/down NOP. Insurer contacting claimant - no excess</p> <p>5/4/18 - Accident Investigation Report and supporting documents submitted to Insurers</p> <p>23/5/18 - Insurers believe this should be referred to Aitque based on evidence provided</p> <p>5/8/18 - Insurers have updated their position and recommend we accept liability - reserve increased</p> <p>8/8/18 - Liability accepted by Trust - awaiting further update</p> <p>24/8/18 - Employee loss of earnings info sent to Insurers - awaiting update</p> <p>1/11/19 - Reserved currently at £30k</p> <p>1/5/20 - Still open and latest report from Insurers confirms reserve has risen to £50k+</p> <p>12/1/20 - Remains open with latest fig paid updated - no record of increase to reserve</p> <p>11/1/20 - Matter is ongoing and claimant has not recovered from their injuries, due to COVID-19 is has made rehab difficult which has prolonged the process</p>
377	Trust	884673	10/03/2018	15/08/2018	Suffrans Tunnel (nr HTC/MTB Trail)	No reserve	£0	Open	Active	<p>15/8/18 - Claimant alleges they came off their bike on this path as result of poorly maintained surface. Not CNF received yet as not confirmed within Authority land. Awaiting confirmation from Planning Dept.</p> <p>21/8/18 - CNF received stating they fell due to poorly maintained surface - internal investigation started and information sent to Insurers. Initial intention is to defend this</p> <p>18/9/18 - Investigation complete with information provided from Velo. Confirmed this is Trust land and has been inspected periodically with appropriate RA in place. Confirmed that this paving design meets with standards. Report sent to Insurers and awaiting responses</p> <p>16/11/18 - Insurers have rejected claim based on LV report and will update in 3 months unless hear back from solicitors</p> <p>14/1/19 - Solicitor has come back with request for further information and challenging initial denial. More detail to be provided</p> <p>5/2/19 - Claim from Solicitor that incorrect Tactile Paving installed and poses additional hazard to cyclists. Also claimed that insufficient checking and maintenance regime in place by Velo which allowed debris to build up on this section of footpath adding to fall. Further investigation required with Venue on maintenance and Authority / LLDC to establish design spec</p> <p>15/1/20 - no response from claimants solicitors so non-active</p> <p>7/2/20 - Notification from LLDC that claim has been made against them - H&S to respond with update</p> <p>12/6/20 - Further responses from claimant Solicitor regarding when path handed over and when changed to shared path</p> <p>3/8/20 - Follow up questions relating to when path handed over to LV and who from have been asked</p> <p>8/11/20 - Insurers have maintained denial of our claim and put 4 month period to await response from claimant</p> <p>10/1/20 - Position remains unchanged and maintained denial of liability. Case to close if no further contact is made by March 2021</p>
378	Trust	885049	08/07/2018	30/08/2018	WMC	£2,080	£0	Open	Active	<p>30/8/18 - Claimant alleges they were climbing on wooden fence and caught themselves on screw/nail sticking out causing laceration and bruising to chest. Reported to staff and item was removed from fence immediately.</p> <p>7/11/18 - Report submitted to Insurers</p> <p>20/12/18 - Insurers advice to accept liability and have set reserve on this at £2080</p> <p>1/5/20 - Still open as a Minor will have to go through courts to settle - being handled by Insurers</p> <p>10/1/20 - Insurers still waiting medical evidence to be submitted - no updates until this is received from claimant</p> <p>03/02/21 - Insurers still waiting medical evidence / stage 2 settlement pack from other side</p>



Personal Injury Insurance Claims Summary
 Lee Valley Regional Park Authority - Policy number: UGPOP3344594
 Last Updated: 31/03/21

Our Ref	Trust / Authority	Travelers Ref	Date of Incident	Date Listed	Location	Current Reserve	Payments Made	Open / Closed	Active / Non-Active	Status
391	Trust	803621	02/01/2019	30/04/2019	WWMC	£93,118.00	£3,961.89	Open	Active	30/04/19 - Notification only - Staff slipped in kitchen on wet floor. Internal investigation completed however member of staff been off work since and requires surgery so insurers notified 24/7/19 - Letter sent from Solicitor submitting claim - acknowledged and forwarded onto Travelers. SMT informed and formal investigation report undertaken 28/9/19 - H&S met with Loss Adjuster to provide statements and document evidence. Indications that liability will be accepted however will await report. 4/9/19 - Loss adjuster report recommends acceptance of liability and to settle on best terms - Confirmation of Reserve set at £24.9k 17/9/19 - Confirmed to insurers that liability accepted 14/1/19 - Insurers wish to contact HR directly to assess wages information as reserve likely to increase 1/5/20 - Reserve increased to £33k+ 12/1/20 - Payments made has increased to £4k. No update on change to reserve
394	Trust	TBC	12/01/2020	03/09/2020	HTC	£0.00	£0.00	Open	Active	Aug-20 - Notified by venue of potential claim from a contract caterer working in kitchen who hurt their back. Claim that they informed HTC staff but no record the incident at all and unknown incident until informed by claimant solicitor 3/9/20 - Informed Travelers of this and requested that they contact claimant solicitor and Loss Adjuster. Awaiting updates from Insurers
395	Trust	925178	07/02/2020	15/12/2020	Velo	£1.00	£0.00	Open	Active	15/12/2020 - Notified by letter received by Finance team which contained limited detail. From further investigation it relates to an incident at Velo where an individual has fallen during a track session and suffered a splinter injury from the collision. Travelers have been informed and more information will be provided 02/02/2021 - Investigation completed by Jack and submitted to Insurers, liability denied and reserve set at 4k
398	Trust	827739	13/09/2020	03/03/2021	WWMC	£0.00	£0.00	Open	Active	03/03/2020 - Claimant alleges to have broken her thumb and fractured her wrist after falling off a SUP board during a flat water session at the WWMC. Investigation started and documents being gathered from site

 Lee Valley Regional Park Authority		Personal Injury Insurance Claims Summary									
		Lee Valley Regional Park Authority - Policy number: UCPOP3344584									
		Lee Valley Leisure Trust Limited - Policy number: UCPOP3981842									
		Last Updated: 31/03/21									
Client	Trust / Authority	Travelers Ref	Date of Incident	Date Listed	Location	Current Reserve	Payments made	Open / Closed	Active / Non-Active / Closed	Stairs	
221	Authority	798818	02/10/2011	03/07/2013	LV WWCC (Severe injuries when fell out of raft whilst in the water)	£96,000	£826,643	Closed	Closed		Proceedings served with court hearing to take place 7th August. Claimants solicitors have valued the claim at a potential £900,000 inc costs. The insurers believe this is highly over inflated but have agreed with the Authority with view to meeting the claimants solicitors to discuss a 'without prejudice' settlement. Settlement totalled: Damages: £400,000.00, DSS: £38,840.40, Claimants Solicitor Costs: £145,000.00, Our Defence Costs: £35,324.26, TOTAL OUTLAY: £628642.94
227	Authority	815913	11/10/2012	22-Oct-12	Pickett's Lock Campsite (Fall from step)	£8,500	£5,000	Closed	Closed		Liability was admitted, (10/01/13). Offer of £8,500 made and accepted. Total costs £19,750 with policy deductible amount of £5,000 to be paid (August 2016).
228	Authority	819143	26/04/2012	07/01/2013	Pickett's Lock Campsite (Alleged infection caused from animal faeces in plant room)	£10,000	£0	Closed	Closed		Limitation date has passed with no claim being submitted. The insurers have closed their file.
330	Authority	823185	10/02/2013	03/07/2013	LVRC (Horse 'spooked' and threw rider causing a spinal injury)	£55,500	£98,608	Closed	Closed		The insurers currently value, on a full liability basis, damages at £55,500 plus costs. An offer to settle damages in the sum of £7,500 is to be made without admission of liability. Proceedings have been issued (Dec 2015). The claimants valuation of the case increased significantly in February 2016 following the service of proceedings, and they valued their clients claim at £98,000, broken down as follows: £30,000 - General Damages £20,000 - Past Losses £24,000 - Smith and Manchester award (Disadvantage on the open labour market) £10,000 - Future DTVCare (£500 per annum) £10,000 - Future Loss of earnings (Roughly based on £923 per annum until retirement) £1,000 - Interest £3,000 - repayment of sick pay to employer Total: £98,608.46
334	Authority	838851	18/01/2013	23/02/2014	Sewardstone Campsite (Fall due to path not being graded)	£28,236	£35,630	Closed	Closed		Claim reopened 7th May 2015. Unfortunately our continued defence of this claim appears vulnerable so our insurers intention is to look to settle this claim on the best terms we can negotiate. The current reserve is £28,236, but the solicitors expect to pay damages of approximately £12,000, no more than £17,000. Agreed by Simon Shelton and Beryl Foster. Confirmation - has been settled at £35,629.74. Closed on 14th November.
336	Authority	844884	21/06/2014	01/10/2014	LVWWCC (Raft Capelze)	£19,138	£0	Closed	Closed		Insurers investigated the claim and information provided to them with liability to be denied. No further information or communication since Aug 2015. Insurers have now closed file.
337	Authority	845978	30/07/2014	20/08/2014	Hayes Hill Farm (Fall on dip in pathway - Claimant was wearing flip flops)	£13,500	£0	Closed	Closed		Insurers investigated the claim and liability has been denied. Reserve has increased and further information provided to the claimants solicitors. Closed Oct 2015 - no payments made


Personal Injury Insurance Claims Summary

Lee Valley Regional Park Authority - Policy number: UCPDP3344594

Lee Valley Leisure Trust Limited - Policy number: UCPDP3981842

Last Updated: 31/03/21


Current Authority	Trust / Authority	Travelers Ref	Date of Incident	Date Listed	Location	Current reserve	Payments made	Open / Closed	Active / Non-Active / closed	Status
221	Authority	799818	02/10/2011	03/07/2013	LV WMC (Severe injuries when fall out of rail whilst in the water)	£98,000	£929,643	Closed	Closed	Proceedings served with court hearing to take place 7th August. Claimants solicitors have valued the claim at a potential £900,000 inc costs. The insurers believe this is highly over inflated but have listed with the Authority with view to meeting the claimants solicitors to discuss a without prejudice settlement. Settlement total: Damages: £400,000.00, DSS: £39,840.40, Claimants Solicitor Costs: £145,000.00, Our Defence Costs: £35,324.28, TOTAL OUTLAY: £929,642.94
338	Authority	848044	18/04/2014	17-Oct-14	Three Mills In natural play area) (F-all	£5,000	£0	Closed	Closed	Liability has been successfully denied by the insurers. Claim closed 5th June 2016 with no payments made.
342	Authority	848506	28/03/2014	-17/10/2014	Hayes Hill Farm (Sat on low level rail (quarter) which collapsed under claimants weight)	£5,000	£0	Closed	Closed	Investigated by insurers and liability denied. No further information. Closed July 2015 - no payments made
344	Authority	850053	04/09/2014	13/01/2015	Coleman's Lane, Nazareth (Fall into pot hole on lane)	£9,200	£0	Closed	Closed	Investigated by insurers and liability denied. Closed July 2015 - no payments made
345	Authority	852235	28/12/2014	05/03/2016	LV/C (F-all on ice pad due to sweat wrigger on ice)	TBC	£0	Closed	Closed	Investigated by insurers and liability denied. Closed Dec 2015 - no payments made
347	Authority	852634	24/10/2014	05/03/2015	Public Highway - Nazareth (mud on road from farm vehicles caused driver to slide and crash vehicle)	TBC	£0	Closed	Closed	Liability has been successfully denied by the insurers. Claim closed 18th June 2015 with no payments made.
348	Authority	854808	30/03/2015	28/04/2015	LV/C (Gym Equipment - leg press seat fall leading to injury whilst sitting weight)	TBC	£0	Closed	Closed	Investigated by insurers and liability denied. Closed Sept 2015 - no payments made
360	Trust	855752	18/06/2015	28/05/2015	VeloPark Vp, Fall Plaza area near planted (tree)	TBC	£0	Closed	Closed	Investigated by insurers and liability denied. Closed Oct 2015 - no payments made
351	Trust	860005	30/06/2015	31-Jul-15	Athletics Centre (received burns from starter gun)	£18,500	£18,522	Closed	Closed	Liability has been denied to keep the claim in the portal and insurers are awaiting the Stage 2 settlement pack. Starting month's insurers have at least agreed to provide a full indemnity in the matter. All configs recovered from starters insurers.
362	Authority	869943	11/04/2014	24/09/2016	VeloPark	TBC	£0	Closed	Closed	Closed by insurers - no formal claim, enough to deny liability and reject any future claim
353	Trust	863890	17/09/2016	30-Nov-16	Riding Centre	£5,000	£4,506	Closed	Closed	Ex-employee who suffer a shoulder injury while walking horses - horse jerked its head back, putting on the claimants arm. Reviewed by insurers and liability to be denied. Closed: 24/09/16. No payments made.

 Lee Valley Regional Park Authority		Personal Injury Insurance Claims Summary									
		Lee Valley Regional Park Authority - Policy number: UCPOP3344584 Lee Valley Leisure Trust Limited - Policy number: UCPOP3981842 Last Updated: 31/03/21									
Our ref	Trust/ Authority	Travellers Ref	Date of Incident	Date Listed	Location	Current reserve	Payments made	Open / Closed	Active / Non-Active / Closed	Status	
221	Authority	796618	02/10/2011	03/07/2013	LV WWC (Severe injuries when fell out of raft whilst in the water)	£96,000	£628,643	Closed	Closed	Closed	Proceedings served with court hearing to take place 7th August. Claimants solicitors have valued the claim at a potential £900,000 inc costs. The insurers believe this is highly over inflated but have issued with the Authority with view to meeting the claimants solicitors to discuss a 'without prejudice' settlement. Settlement totalled Damages: £400,000.00, DSS: £38,840.40, Claimant's Solicitor Costs: £145,000.00, Our Defence Costs: £36,324.28, TOTAL OUTLAY: £628842.94
354	Trust	-865118	08/02/2016	23/02/2016	Velopark	£2,471	£0	Closed	Closed	Closed	Customer suffered damage to his car from gravel thrown up by wind. No PI. Insurers have investigated, our latest reserve information: Damages £2471.32. This is reserved on a 50% basis. Your excess payable on this claim is £5000. Closed by Travelers - no payments made.
354	Authority	863634	24/10/2013	11/01/2016	Ice Centre - Spectator Seating	£25,000.00	£16,164.63	Closed	Closed	Closed	Court proceedings have been issued via Roach Pitts Solicitors. Claim not exceeding £10,000. Insurers are proceeding on the basis that primary liability will rest against us but with substantial contributory negligence and we propose making a Part 36 offer of £2500 in an attempt to conclude settlement. Last correspondence has been from DWF - The Court has now directed that we are to serve a list of all documents relevant to the case. Awaiting medical evidence. Payment made to DWF: £11 - The claim has been settled for £4,834.87. The damages have been paid but costs are still to be agreed. 18/12-Final settlement of costs brings total to £18,164.63 - split £4,834 (damages), £8,106 (claimant solicitor costs), £5,223 (Our solicitor costs) - £5,000 excess to be paid
356	Trust	868773	12/03/2016	21/07/2016	Velopark	£10,320.00	£0.00	Closed	Closed	Closed	Claimant suffered fracture to left elbow and shoulder, cuts and bruises. Accident reports states: 'Riding down a hill (on the road circuit), didn't press brakes, got nervous and fell to left side. Investigated by our Insurers. Denial issued. Will close in one month if nothing more heard.
357	Trust	862334	08/11/2015	26-Nov-15	Velopark	£0	£0	Closed	Closed	Closed	Casualty broke collar bone following a touch of wheels and was looking to claim off of a fellow rider. Travelers originally notified due to potential Date Protection issues. Casualty now indicating they are going to attempt claim from us. Investigated by our Insurers. Denial issued, closed by Travelers on 14th November. No Payments made.
358	Trust	-868768	25/07/2016	05/08/2016	WWC	£8,500.00	£7,839.34	Closed	Closed	Closed	Customer accidentally had a cup of hot tea spill on his forearm, which resulted in pronounced scalding. Had been closed as no claim received, but now reopened following notification from claimant's solicitors. Insurers view is that we will not be able to dispute liability. We have accepted liability and now await submission of the claimant's settlement pack to enable us to progress matters. Our reserve is £8500, split £5000 damages, £1500 costs. Insurers currently waiting for settlement pack. Request for payment of £7,839.34.



Personal Injury Insurance Claims Summary
 Lee Valley Regional Park Authority - Policy number: UCP0P3344584
 Lee Valley Leisure Trust Limited - Policy number: UCP0P3981842
 Last Updated: 31/03/21

Cur ref	Trust/ Authority	Travelers Ref	Date of Incident	Date Listed	Location	Current reserve	Payments made	Open / Closed	Active / Wpn- Active / closed	Status
221	Authority	796918	02/10/2011	03/07/2018	LV WMC (Severe injuries when fell out of net whilst in the water)	£98,000	£829,643	Closed	Closed	Proceedings served with court hearing to take place 7th August. Claimants solicitors have valued the claim at a potential £300,000 inc costs. The insurers believe this is highly over inflated but have listed with the Authority with view to meeting the claimants solicitors to discuss a 'without prejudice' settlement. Settlement total: Damages: £400,000.00, DISB: £39,940.40, Claimant's Solicitor Costs: £145,000.00, Our Defence Costs: £35,324.28, TOTAL OUTLAY: £928964.94
359	Trust	874928	04/1/2018	04/01/2017	WMC	£8,680.00	£7,177.00	Closed	Closed	Claimant suffered injury following a fall outside on the decked area. Cause is yet TBC, but Prime report states that decking was unstable. Liability has been accepted. 8/1/17 - Insurers still awaiting receipt of settlement pack. 28/2/18 - Insurers have made offer to claimant and made reference to medical records and historic claims made 30/4/18 - Damages have been settled at £28300.00 plus £8685.00 NHS charges and legal costs settled at £1212.00 - Total £7117
360	Authority	874987	10/05/2011	19/11/2016	Hayes Hill Farm	£5,000	£0	Closed	Closed	Claimant states they suffered kidney failure following contraction of E.coli. Documentation has been collated and forwarded onto our insurers. Due to the amount of information, no further info at this time. Current position is to deny. Nothing heard from claimant for six months, closed on 17/10/17.
361	Trust	878209	11/12/2016	16/01/2017	LV Ice Centre	£2,500.00	£0.00	Closed.	Closed	Slepped on the ice - claiming a defect with the ice surface. Successfully denied liability, with no payments made.
362	Trust	878165	16/10/2016	03/02/2017	Velopark	No reserve	£0.00	Closed	Closed	Child alleged to of hurt themselves while sliding down a hand rail on the outside steps. Child had just finished a BMX session and had not been met by their parent immediately following. Not reported at the time, but we were contacted by the father at a later date and the incident was investigated as a Safetyguarding issue. 12/9/17 - We have maintained our denial and are now waiting to see if proceedings are issued. No payments have been made to date. 20/2/18 - Still no final closure, awaiting further updates in 3 months 22/5/18 - File now closed as no further activity
363	Trust	878982	08/01/2017	08/03/2017	Pickadee Lock	£1,074.00	£1,374.00	Closed	Closed	Not a PI Claim - property damage (Claimant struck a post after being directed to park in a overflow bay. Vehicle became stuck due to wet weather and slid into the post causing damage to the camper van. Denial. Attempt to tactically deny has not been successful, recommended settle the third party claim on best terms. The policy deductible is £10,000.00 and, therefore, the current balance due is £1074.00
364	Trust	878889	02/04/2017	21/04/2017	LV Ice Centre	£3,000.00	£0.00	Closed	Closed	The claimant suffered a fractured wrist after another skater jumped into them whilst skating backwards during a public session. 9/1/17-We denied this one and not had any response to this so has been closed by insurer.

 Lee Valley Regional Park Authority		Personal Injury Insurance Claims Summary		Lee Valley Regional Park Authority - Policy number: UCPOP3344584		Lee Valley Leisure Trust Limited - Policy number: UCPOP3981842		Last Updated: 31/03/21		
Our Ref	Trust/ Authority	Travelers Ref	Date of Incident	Date Listed	Location	Current Reserve	Payments made	Open / Closed	Active / Non-Active / Closed	Status
221	Authority	796818	02/10/2011	03/07/2013	LV WWC (Severe injuries when fell out of raft whilst in the water)	£96,000	£626,843	Closed	Closed	Proceedings served with court hearing to take place 7th August. Claimants solicitors have valued the claim at a potential £900,000 inc costs. The insurers believe this is highly over inflated but have liaised with the Authority with view to meeting the claimants solicitors to discuss a 'without prejudice' settlement. Settlement totalled: Damages: £400,000.00, DSS: £38,840.40, Claimants Solicitor Costs: £145,000.00, Our Defence Costs: £35,324.28, TOTAL OUTLAY: £928842.84
385	Trust	879384	04/09/2016	24/05/2017	Velopark	No reserve	£0.00	Closed	Closed	Claimant suffered cuts, grazes, shoulder pain, jaw pain and damage to their teeth after they applied the brakes and went over the handle bars. This was on the road circuit. Claimant alleges that the brakes were faulty. Liability has been denied. No further updates so file closed in Jan 18.
388	Trust	881678	01/09/2017	08/08/2017	Velopark	No reserve	£0.00	Closed	Closed	Claimant suffered multiple injuries (which required 5 stitches) after their chain came off their bike, whilst on the road circuit. 7/12/17 - has been rejected by insurers based on evidence provided 22/2/18 - Closed by Insurers
387	Authority	863157	09/07/2017	08/09/2017	Three Mills	£4,787.56	£5,037.56	Closed	Closed	Claimant tripped on rubber matting surrounding the sunken trampoline, which was raised. Reserve now set at £4330.00. 13/2/18 - Reserve now set at £4787 (The amount has been agreed in principle but as the claimant is a child, the settlement amount needs to be agreed by the Court) 16/4/18 - Litigation papers have been sent directly to LV for resolution 6/7/18 - Court papers received however incorrect defendant recorded - request made to insurers that should be LVRPA and not Trust 16/8/18 - Court Order received confirming settlement made however still incorrect defendant - Insurers notified 18/10/18 - Updated documents from Court confirming that defendant name changed to LVRPA. Invoice received from Insurers and passed onto LV finance for total outlay of £5037
388	Authority	882555	19/01/2016	29/09/2017	Three Mill Lane	No reserve	£0.00	Closed	Closed	Claimant states that they slipped on ice formed due to water that leaked through the pavement, due to our failure to maintain the condition of the highway (pavement). 30/11/17 - Info provided by LV property (N.Powell) confirming that location not within LV boundary. 7/12/17 - Insurers have advised to reject claim. no reserve held, will update in 3 months
388	Trust	884478	18/10/2017	24/10/2017	Waterworks Centre	£2,200.00	£1,808.67	Closed	Closed	Claimant states their vehicle was struck by a gate being held open by a member of staff from the Centre during an event. Statement provided by staff member that they did accidentally let go of the gate and that it did strike the claimants car. 18/12/17 - Insurers have received quotes for repairs, LV confirm accept liability. Awaiting update. 28/4/18 - Reserve set at 2,200, awaiting final bill from garage 21/5/18 - This claim has now been settled as follows: 1873.67 TPPD, 35.00 Mr Engineers Fee. Total paid 1908.67


Personal Injury Insurance Claims Summary

Lee Valley Regional Park Authority - Policy number: UCPOP3344594


Lee Valley Leisure Trust Limited - Policy number: UCPOP3981842

Last Updated: 31/03/21

Our ref	Trust / Authority	Travelers Ref	Date of Incident	Date Listed	Location	Current reserves	Payments made	Open / Closed	Active / Non-Active / closed	Status
221	Authority	789318	02/10/2011	03/07/2013	LV WMC (Severe injuries when fell out of raft whilst in the water)	£99,000	£929,943	Closed	Closed	Proceedings served with court hearing to take place 7th August. Claimants solicitors have valued the claim at a potential £200,000 inc costs. The insurers believe this is highly over inflated but have listed with the Authority with view to meeting the claimants solicitors to discuss a 'without prejudice' settlement. Settlement total: Damages: £400,000.00, DSS: £39,940.40, Claimants Solicitor Costs: £145,000.00, Our Defence Costs: £35,324.29, TOTAL OUTLAY: £829,942.94
371	Trust	886361	02/12/2017	18/12/2017	LV Ice Centre	No reserve	£0	Closed	Non-Active	Claimant suffered pain and bruising to leg following skating session. States they have been in pain and off work for over 6 days. 19/2/18 - Report and docs sent to insurers, awaiting update 30/4/18 - Closed internally as no correspondence for over a year
372	Authority	890994	29/12/2017	09/01/2018	Old Mill & Meadows	No reserve	£0	Closed	Non-Active	Claimant slipped on ice within car park as they got out of their car. CCTV checked and no record at time, seeking further detail from claimant. 23/2/18 - CCTV footage sent to insurers to challenge claimant 4/7/18 - Closed by insurers as no contact for 3 months 4/9/18 - Re-opened as updated CNF received stating that incident occurred at Meadows Car Park in Broussais, not at Myddleton House. CNF provided to insurers and request for docs from AJ and Rangers team (RA, Procurator, status of food in car park) 16/10/18 - Investigation complete and sent to insurers 24/10/18 - Insurers advise they have denied liability based on info provided in report 18/1/19 - No response following denial so insurers have closed 12/4/19 - File re-opened as claimant solicitors have challenged our denial. Insurers maintain denial however BLM nominated to accept services should they consider it reasonable to litigate 16/7/19 - No responses for 3 months so has been closed by insurers
374	Authority	892557	14/09/2018	20/09/2018	Watersports Nature Reserve	£15,798	£9,088	Closed	Non-Active	20/9/18 - CNF states claimant tripped on uneven paving slabs on footpath in Nature Reserve suffering various bumps and bruises resulting in hospital visit. CNF sent onto insurer and acknowledged receipt of CNF with Stockton. Investigation started 15/8/18 - Loss Adjuster visited site with HC and their report recommends liability be accepted on basis that surface not maintained and no warning signs installed. Will attach under Occupiers Act. Confirm that liability accepted by authority 20/8/19 - Payment made by insurers to value of £9,088.20 - less from reserves. Payment info sent to LV Finance for settlement and insurers informed - Now closed

 Lee Valley Regional Park Authority		Personal Injury Insurance Claims Summary									
		Lee Valley Regional Park Authority - Policy number: UCPOP3344584									
		Lee Valley Leisure Trust Limited - Policy number: UCPOP3981842									
		Last Updated: 31/03/21									
Durnf	Trust / Authority	Travellers Ref	Date of incident	Date Listed	Location	Current reserve	Payments made	Open / Closed	Active / Non-Active / closed	Status	
221	Authority	798818	02/10/2011	03/07/2013	LV WWC (Severe injuries when fell out of rail whilst in the water)	£98,000	£828,643	Closed	Closed	Proceedings served with court hearing to take place 7th August. Claimants solicitors have valued the claim at a potential £900,000 inc costs. The insurers believe this is highly over inflated but have issued with the Authority with view to meeting the claimants solicitors to discuss a 'without prejudice' settlement. Settlement total: Damages: £400,000.00, DSS: £38,840.40, Claimant's Solicitor Costs: £145,000.00, Our Defence Costs: £35,324.26, TOTAL OUTLAY: £626642.94	
375	Trust	883353	10/06/2018	11/07/2018	LV Athletics Centre	£7,000	£10,558	Closed	Non-Active	11/7/18 - CNF states claimant tripped on white bars next to track which blended with track lines. No record of accident reported on Prime. CNF sent to insurers and investigation started 17/7/18 - Site visit completed - confirmed that inner track barrier was in place for the event and is only taken up when vehicles present. 4/8/18 - Report and supporting docs submitted to insurers - initial internal investigation indicates that venue do not remove kerb for these events and did not place signage up (could be assumed as creating an avoidable trip hazard). Venue also were aware of people tripping on this previously (with no previous reported injuries). 18/8/18 - Further internal investigation to be undertaken to review proximity of edging to concrete kerb and whether this minimises the impact of trip hazard 18/10/18 - Further images sent to insurers which confirm that the kerb is flush with the track and the edging is raised approx. 50mm above track surface. Liability admitted and reserve set at £7,000 4/3/19 - Confirmed settlement accepted - payment made for £10557.75 and policy deductible is £10k so this is due	
376	Trust	884228	09/02/2018	09/09/2018	WWC	No reserve	£0	Closed	Non-Active	9/8/18 - Claimant states they suffered back injury through poor working practices when they worked as cafe employee. They state insufficient staff, no training and poor supervision. Investigation started and info requested from venue and HR 8/9/18 - Investigation Report and supporting evidence sent to insurers for review (note that no induction found at site). Evidence suggests that sufficient workers and supervision in place, equipment to support lifting and risk assessments / work instructions in place 24/10/18 - Interview with Cafe Supervisor and examples of training records shared with insurers. Awaiting updates 7/11/18 - Insurers have denied liability based on report provided however should there be follow up from Solicitors then may need to provide CPR witness statement as we don't have induction records for KC. Manager will advise if he finds this documentation 13/2/19 - No response to denial so Insurers have closed this file	

Our Ref	Trust / Authority	Travelers Ref	Date of Incident	Date Listed	Location	Current reserve	Payments made	Open / Closed	Active / Non-Active / closed	Status
221	Authority	796618	02/10/2014	03/07/2018	LV WMC (Severe injuries when fell out of raft whilst in the water)	£98,000	£928,643	Closed	Closed	Proceedings served with court hearing to take place 7th August. Claimants solicitors have valued the claim at a potential £900,000 inc costs. The insurers believe this is highly over inflated but have asked with the Authority with view to meeting the claimants solicitors to discuss a without prejudice settlement. Settlement total: Damages: £400,000.00, DSS: £29,840.40, Claimants Solicitor Costs: £145,000.00, Our Defence Costs: £35,324.28, TOTAL OUTLAY: £629,844.24
379	Trust	897089	01/09/2016	16/10/2016	LVC	No reserve	£570	Closed	Non-Active	16/10/18 - CNF received direct from solicitor - alleged that motor suffered multiple leg fractures after fall on ice and subsequent drop by member of staff while dealing with injured party. CNF sent onto Travelers 24/10/18 - Loss adjuster appointed by insurers to investigate further Dec 18 - All info sent to Loss Adjuster and awaiting their recommended position 14/1/19 - Loss Adjuster has advised to deny liability based on witness statement provided by worker. Will await further updates from insurers - cost is for the Loss Adjuster Investigation
390	Trust	800556	24/08/2016	01/02/2019	Dobbs Weir Carrivan Park	No reserve	£0.00	Closed	Non-Active	1/2/19 - Customer hit hedge barrier when leaving premises causing damage to vehicle and bicycle on roof. Claimed that insurers' signs and lighting warning of this. Investigation commenced with Venue 15/1/20 - No response from claimant solicitors so non-active
362	Trust	629473	04/08/2018	18/09/2018	Hoggs Hill Farm	No reserve	£0.00	Closed	Non-Active	18/9/18 - Notification only - Child called with Raven (Code Owned) and suffered injury - parent claiming that child slipped and inadequate response as result and seeking compensation 31/10/18 - Recommended from insurer that liability be denied and passed onto Coda insurers for their own assessment. Insurers will contact claimant 07/02/20 - Closed as denied liability and delivered to Coda for response. 12/11/20 - Remains open on insurers report so moved back to this section 03/02/21 - Notification from insurers that case is closed
383	Trust	914987	31/12/2019	07/02/2020	LVC	£0.00	£0.00	Open	Active	7/2/20 - New claim notification received from Solicitors. Claimant suffered fractured wrist in two places following fall on tea Pad. Stated that pad was overcrowded and they were hit by skater going opposite way. Also stated four number of materials to manage session. 9/2/20 - Investigation completed by H&S Team including CCTV footage. Sufficient staff in place at the time and CCTV shows person fell on their own not as per their claim. Liability denied 27/20 - Follow up from claimant Solicitor asking further questions to confirm person in CCTV was claimant - JB then followed up with LVC team to confirm some details. 21/8/20 - Witness statement from LVC staff submitted to insurers as confirmation that person in CCTV was individual that he gave first aid to. Awaiting insurer update from claimant 08/01/21 - Not being pursued by claimant following our denial, cases to be closed by the end of Jan 2021 if there is no further challenge 13/01/21 - Cases closed by Insurers

 Lee Valley Regional Park Authority		Personal Injury Insurance Claims Summary Lee Valley Regional Park Authority - Policy number: UCPOP3344584 Lee Valley Leisure Trust Limited - Policy number: UCPOP3981842 Last Updated: 31/03/21									
Current	Trust/ Authority	Travellers Ref	Date of incident	Date Listed	Location	Current reserve	Payments Made	Open/ Closed	Active / Non-Active / Closed	Status	
221	Authority	796618	02/10/2011	03/07/2013	LV WWIC (Severe injuries when fell out of raft whilst in the water)	£96,000	£628,643	Closed	Closed	<p>Proceedings served with court hearing to take place 7th August. Claimants solicitors have valued the claim at a potential £900,000 inc costs. The insurers believe this is highly over inflated but have liaised with the Authority with view to meeting the claimants solicitors to discuss a 'without prejudice' settlement. Settlement totalled: Damages: £400,000.00, DSS: £36,840.40, Claimant's Solicitor Costs: £145,000.00, Our Defence Costs: £35,324.26, TOTAL OUTLAY: £626842.94</p>	
Notification only	Trust	870865	15/08/2016	31/08/2016	Velopark	N/A	£0	Closed	N/A	<p>Rider on rider claim. To whom it may concern letters have been received from Leigh Day with a request for us to forward onto the cyclist. Letters sent on 23rd Sept. Additional requests for letters to be sent out and information in regards to other riders involved in the incident. To date, all have been refused on Data Protection grounds.</p>	
Notification only	Trust	861425	10/10/2015	06-Nov-15	WWIC (hit head on block or bottom of the course following falling from raft)	N/A	£0	Closed	Closed	<p>Incident investigated. Response sent to Mr Campbell (father) following a letter from him. This has received positive feedback. Nothing further received as of July 16. Closed on 3rd November 2016. Costs for investigation: £4596.40</p>	
Notification only	Authority	893872	25/05/2017	22/08/2018	LV Country Park	N/A	0	Closed	N/A	<p>Notification only - Travellers had not been made aware of death so information provided for their records - NFA.</p>	
Notification only	Trust	903619	23/04/2019	30/04/2019	Velopark	No reserve	£0.00	Closed	Non-Active	<p>30/04/19 - Notification only - expect a claim attempt however no evidence to suggest fault with bike and CCTV shows accident</p>	
Notification only	Trust	906977	22/04/2019	22/05/2019	LV Ice Centre	No reserve	£0.00	Closed	Non-Active	<p>22/05/19 - Notification only - Claimed that tripping and bleiser suffered as result of using centre skates 28/06/19 - Insurers notified and H&S Team in contact with claimant 31/7/19 - Insurers have denied liability however would like further information from LVVC to back up denial - HC to follow up with SS</p>	
Notification only	Trust	TBC	08/02/2019	22/05/2019	LV Ice Centre	No reserve	£0.00	Closed	Non-Active	<p>22/05/19 - Notification only - Claimed that child fell over on ice and injured wrists - requested from Solicitor for CCTV footage</p>	
Notification only	Trust	TBC	10/05/2019	22/05/2019	LVRC	No reserve	£0.00	Closed	Non-Active	<p>22/05/19 - Notification only - email received claiming that fall from horse during instructor led session where injuries sustained and individual states that instructor did not secure saddle correctly causing the fall</p>	
Notification only	Trust	TBC	04/09/2019	18/09/2019	Hayes Hill Farm	No reserve	£0.00	Closed	Non-Active	<p>18/09/19 - Notification only - Child collided with Raven (Coda Owned) and suffered injury - parent claiming that child attacked and inadequate response from bird handler. Claiming that child has suffered psychological damage as result and seeking compensation 31/10/19 - Recommended from insurer that liability be denied and passed onto Coda Insurers for their own assessment. Insurers will contact claimant 07/02/20 - Closed as denied liability and deferred to Coda for response.</p>	

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	Overall Compliance	2019-20 Score	Year on Year Variance
LV Athletics Centre	93.7	94.5	-0.8
LV Hockey & Tennis Centre	98.1	98.0	0.1
LV Ice Centre	93.9	90.7	3.2
LV Riding Centre	97.5	95.0	2.5
LV Velopark	99.7	99.5	0.2
LV White Water Centre	99.3	98.9	0.4
LSC AVE.	97.0	96.1	0.9
Dobbs Weir Campsite	91.0	90.0	1.0
Sewardstone Campsite	92.9	90.3	2.6
Picketts Lock Campsite	93.1	93.8	-0.7
Picketts Lock Golf	86.3	82.4	3.9
Springfield Marina	95.5	93.7	1.8
Stanstead Marina	96.7	97.0	-0.3
Fisheries	97.3	97.2	0.1
Holyfield Hall Farm	97.3	96.7	0.6
Rangers North & South	96.1	94.7	1.4
Myddleton House	95.3	96.3	-1.0
Myddleton House Gardens	94.5	94.0	0.5
Waterworks	79.0	70.1	8.9
Non LSC AVE.	92.9	91.4	1.5
Combined Ave.	94.3	92.9	1.4

	Health and Safety Policy Statement	Responsibilities & Structure	Communication & Consultation with employees	Staff Competency / Info, Inst & Training	Risk Assessment	Accident & Incident Reporting	Management of Asbestos	Contractor Management	COSH	Display Screen Equipment	Electrical Safety	Event Safety	Fire Safety	First Aid	Legionella	Lifts & Lifting Equipment	Lone Working & Personal Safety	Manual Handling Operations	Noise	New & Expectant Mothers	Personal Protective Equipment	SIMP	Shared Premises	Stress Management	Work Equipment	Working at Height	Workplace & Welfare	Young Persons & Work Experience	Proactive Monitoring	Audit & Review			
LV Athletics Centre	100	100	87	87	83	83	83	83	95	100	95	92	100	100	87	100	89	91	92	100	92	100	100	92	96	100	94	100	100	89	100		
LV Hockey & Tennis Centre	96	100	100	100	94	94	94	97	100	89	100	97	100	100	87	100	100	100	100	100	100	93	100	100	100	100	100	100	100	100	100		
LV Ice Centre	100	100	92	93	87	87	87	87	87	83	100	97	90	90	100	100	100	100	100	100	100	73	100	100	100	83	86	100	94	100	100		
LV Riding Centre	100	100	100	87	100	100	100	100	100	100	95	97	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100		
LV Velopark	100	100	100	100	100	100	100	100	83	100	100	97	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100		
LV White Water Centre	100	100	100	100	93	93	94	94	100	94	94	100	97	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100		
LSC AVE.	99	100	93	94	99	90	96	94	96	94	97	97	96	97	96	100	90	98	99	100	99	94	100	93	94	95	94	100	96	100			
Dobbs Weir Campsite	88	100	87	87	78	83	87	87	93	100	90	97	88	86	93	100	100	100	83	100	100	87	100	100	100	95	88	100	89	100	100		
Sewardstone Campsite	96	93	100	93	83	75	80	78	87	100	95	97	88	100	93	100	100	100	73	92	100	73	100	100	100	91	91	100	83	100	100		
Picketts Lock Campsite	100	100	100	87	78	100	78	87	100	76	100	97	97	95	83	100	100	100	80	100	100	92	100	100	100	83	100	100	100	100	100		
Picketts Lock Golf	86	92	33	73	83	82	100	80	80	81	100	97	73	93	67	100	100	100	92	100	100	83	100	100	100	100	100	100	100	100	100		
Springfield Marina	100	100	83	91	89	100	91	83	93	100	100	97	95	81	94	100	100	100	100	100	100	73	100	100	100	100	100	100	100	100	100	100	
Stanstead Marina	100	100	100	100	94	100	100	100	87	100	94	97	95	87	87	100	100	100	92	100	100	87	100	100	100	100	100	100	100	100	100	100	
Fisheries	100	100	100	100	100	100	100	100	100	89	89	100	100	83	87	100	100	100	100	83	100	100	99	100	100	100	100	100	100	100	100	100	100
Holyfield Hall Farm	100	100	100	93	100	100	100	100	100	100	95	97	97	93	87	100	100	100	92	100	100	99	100	100	100	100	100	100	100	100	100	100	
Rangers North & South	100	100	100	93	100	87	93	93	93	94	100	100	100	100	93	87	100	100	92	100	100	93	100	100	100	100	100	100	100	100	100	100	
Myddleton House	100	100	99	99	100	94	93	100	93	86	86	97	95	87	87	100	100	100	92	100	100	87	100	100	100	100	100	100	100	100	100	100	
Myddleton House Gardens	100	100	92	93	100	83	92	100	93	89	89	90	80	80	93	100	100	100	93	100	100	80	100	100	100	100	100	100	100	100	100	100	
Waterworks	92	93	100	100	100	100	100	67	100	100	73	39	89	88	88	100	100	100	75	33	100	80	100	100	100	80	80	100	100	100	100		
Non LSC AVE.	98	98	91	97	93	94	95	93	93	97	89	88	91	84	93	94	94	94	92	88	100	82	100	95	93	98	97	100	90	100	100		
Combined Ave.	98	99	90	93	95	91	94	92	94	96	92	97	91	93	89	97	94	95	95	91	100	86	100	97	96	96	100	92	100	100	100		

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RISK REGISTER 2021/22

Presented by the Corporate Director (S &L)

SUMMARY

At each Audit Committee, Members review the Risk Register for progress against existing actions and to ensure that the Risk Register remains relevant to deal with the corporate risks facing the organisation.

At the Audit Committee in June 2018 (Paper AUD/90/18) Members approved the updated risk management strategy and corporate risk register following the Risk Management Workshop held on the 7 June 2018. This Workshop analysed and reviewed the risk management strategy and corporate risk register in detail to ensure that this committee could proactively input into, manage and monitor the register going forward with up to date risks identified that are relevant to the Authority's business over the coming years.

The risk management strategy and corporate risk register assists Members in their consideration and approval of the Annual Governance Statement as a key part of the financial statements. A robust risk management framework and register is one key element of the Annual Governance Statement and a source of assurance for Members in approving this statement year on year as part of the published accounts.

RECOMMENDATION

Members Approve (1) the Corporate Risk Register included at Appendix A and the sub-registers at Appendices B and C of this report.

BACKGROUND

- 1 Risk management is one of the key internal controls for an organisation. Members need to ensure that a sound system of internal control is maintained and an annual review of the effectiveness of the system of internal control is conducted to provide sufficient, relevant and reliable assurance to enable them to authorise the signing of the Authority's Annual Governance Statement (AGS) (which is published with the financial statements).
- 2 Regulation 3 of the Accounts and Audit Regulations 2015 requires that:

"A relevant authority must ensure that it has a sound system of internal control which -

- (a) facilitates the effective exercise of its functions and the achievement of its aims and objectives;**
- (b) ensures that the financial and operational management of the authority is effective; and**
- (c) includes effective arrangements for the management of risk."**

In this context "relevant authority" is referring to the Lee Valley Regional Park Authority.

- 3 Each financial year the relevant authority must –**
 - (a) conduct a review of the effectiveness of the system of internal control required by regulation 3; and**
 - (b) prepare an annual governance statement - this statement must be published together with the statement of accounts and the narrative statement in accordance with Regulation 10.**
- 4 Assurance of the Authority's internal control system is derived through the work of the internal audit function (undertaken by Mazars for the Authority); and also through the monitoring of processes put in place by management and other external bodies including those around risk management and health & safety. This provides evidence which allows the Authority to form conclusions on the adequacy and effectiveness of the systems of internal control and also on the efficiency of operations.**
- 5 Risk management is not solely a focus on the finances of the Authority. The scope of internal control spans the whole range of the Authority's activities and includes those controls designed to ensure:**
 - the Authority's policies are put into practice;**
 - the organisation's values are met;**
 - laws and regulations are complied with;**
 - required processes are adhered to;**
 - financial statements and other published information are accurate and reliable; and**
 - human, financial and other resources are managed efficiently and effectively.**
- 6 The Authority approved a Risk Management Framework in April 2005 (Paper A/3798/05). The Risk Management Framework and more specifically, the Risk Register was developed by Members and senior officers under the guidance of the internal auditors through a number of workshops and meetings. Members have regularly reviewed the register at each Audit Committee, adding in their own comments and improvements.**
- 7 Since this time Members have consistently (and in depth) reviewed the Corporate Risk Register and revised the strategy, format and content. The strategy has been revised and updated twice since 2005 at the Audit Committee (May 2010, Paper AUD/06/10 and June 2012 Paper AUD/30/12). The strategy has been reviewed again by officers and Members as part of the risk management workshop and was formally approved by the Audit Committee in June 2018 (Paper AUD/90/18).**

REVIEW OF THE STRATEGIC RISK REGISTER

- 8 The current Strategic Risk Register is reviewed by officers and Members on an on-going basis and signed off at each Audit Committee.
- 9 Members last considered the risk register at the Audit Committee in February 2021 (Paper AUD/116/21).
- 10 Since the February Committee officers have incorporated approved Member revisions, reviewed the register, considered potential new risks and the scoring. This includes the risk sub register that was considered and agreed by the Leisure Services Contract (LSC) Working Group to give greater detail and management emphasis to managing the risks and actions in relation to the LSC Contract Retender (Strategic Risk SR9). This is attached as Appendix B to this report. Further impacts of the Covid-19 pandemic had been included within the current Risk Register but a sub risk register was populated to specifically review these impacts and has been updated to reflect changes to restrictions that have been in place. This is attached as Appendix C to this report.

The table below sets out the movement in managing the residual risks and sets out a summary of the total notional score.

Risk	Residual Risks 19 Sept 2019	Residual Risks 27 Feb 2020	Residual Risks 25 June 2020	Residual Risks 22 Oct 2020	Residual Risks 25 Feb 2021	Residual Risks 24 June 2021
	2	3	5	5	4	3
	9	7	7	7	10	10
	8	9	8	8	8	9
Total Risks	19	19	20	20	22	22
Notional Score	462	478	599	581	602	566

- 12 The key point to note since the last review of the register is the overall decrease in the corporate risk register residual notional score. Several of the original risks have shown a reduction and additional risks that had been added to the risk register as a result of the current Covid-19 situation have shown an improvement, with the reduction of restrictions imposed by the Government and the reopening of venues.
- 13 The operational and financial risks from the LSC Contract Retender (SR9) have decreased after the withdrawal of the legal challenge from Lee Valley Leisure Trust Ltd and satisfactory progress with Greenwich Leisure Ltd towards the contract initiation. This is also reflected within the LSC sub register where some of the individual risks are showing an improvement. Some uncertainty still exists however as a result of the Covid-19 situation which has resulted in a further delay, currently to April 2022, to the commencement of the LSC contract.
- 14 Decisions taken to mitigate these risks have been approved by full Authority and monitoring of these risks is taking place at each Executive Committee, Senior Management and officer level.
- 15 A verbal update will be presented at Committee to advise Members regarding progress of the LSC sub register. There are still continued financial and operational risks caused by the Covid-19 pandemic and its effects on the Authority's business and flow of income. Changes to the register are in red font

to indicate changes since the last Audit Committee risk register paper and the changes due to risks within SR9 and the sub-registers are also highlighted red.

ENVIRONMENTAL IMPLICATIONS

- 16 There are no environmental implications arising directly from the recommendations in this report.

EQUALITY IMPLICATIONS

- 17 There are no equality implications arising directly from the recommendations in this report.

FINANCIAL IMPLICATIONS

- 18 Revision of the Strategic Risk Register is a key element of this Authority's system of internal control that contributes to safeguarding the assets of the Authority and its reputation for sound financial management of public funds. This is reflected in the Authority's Annual Governance Statement published within the annual accounts and approved by this Committee.
- 19 Where actions require additional resources these will be identified and approved through the normal budget setting/service planning and management processes in accordance with Financial Regulations.

HUMAN RESOURCE IMPLICATIONS

- 20 The additional human resource implications arising directly from this report have been outlined within the sub risk register actions and can be met from existing employee resources.

LEGAL IMPLICATIONS

- 21 There are no legal implications arising directly from the recommendations in this report.

RISK MANAGEMENT IMPLICATIONS

- 22 These are dealt with through the main body of the report and through the revised register. Covid-19; Ice Centre; Picketts Lock development; LSC retender projects; and the implementation of the Land & Property Strategy are recognised as the highest corporate risks facing the organisation. Continuing mitigation against these identified risks is demonstrated by the proposed actions in the strategic register as set out in Appendix A to this report and primarily through implementing and delivering a Corporate Work Programme for 2021/22 followed by a revised approved Business Plan. In addition, the Authority will review the updated National Risk Register (2020) to consider any relevant implications that could impact on the business of the Authority as a whole.

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BACKGROUND REPORTS

Lee Valley Regional Park Authority Risk Management Strategy June 2018

PREVIOUS COMMITTEE REPORTS

Audit Committee	AUD/116/21	Risk Register 2020/21	25 February 2021
Audit Committee	AUD/113/20	Risk Register 2020/21	22 October 2020
Audit Committee	AUD/111/20	Risk Register 2020/21	25 June 2020
Executive Committee	E/674/20	Emergency Budget 2020/21	21 May 2020
Audit Committee	AUD/106/20	Risk Register 2019/20	27 February 2020
Audit Committee	AUD/104/19	Risk Register 2019/20	19 September 2019
Audit Committee	AUD/101/19	Risk Register 2019/20	20 June 2019
Audit Committee	AUD/97/19	Risk Register 2018/19	14 February 2019
Audit Committee	AUD/94/18	Risk Register 2018/19	20 September 2018
Audit Committee	AUD/90/18	Risk Register 2018/19	21 June 2018
Audit Risk Workshop			07 June 2018

APPENDICES ATTACHED

Appendix A	2020/21 Corporate Risk Register – Authority
Appendix B	2020/21 Sub Register LSC retender (SR9)
Appendix C	2020/21 Sub Register Covid 19 Pandemic
Appendix D	Risk Scoring Criteria (extract from the approved risk management strategy (June 2018))

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Strategic Risk	Impact	Strategic Risk	Impact	Strategic Risk	Impact	Strategic Risk	Impact	Strategic Risk	Impact	Strategic Risk	Impact	Strategic Risk	Impact	Strategic Risk	Impact	Strategic Risk	Impact	Strategic Risk	Impact	Strategic Risk	Impact	Strategic Risk	Impact																									
SR1.1 Failure to comply with the 1506 Part A and other statutory requirements.	CEO	CEO	7	56	SR1.2 Failure to comply with Health & Safety legislation.	CEO	3	34	SR1.3 Agreeing to accept a contract terms and conditions that will place an unacceptable long term liability on the Authority.	CEO	3	34	SR1.4 Compliance with the Authority's Director risk sharing agreement.	CEO	3	34	SR1.5 Non-payment of Public Contracts in terms of operational standard.	CEO	3	34	SR2.1 Contractor stability affected by external influences or political/economic conditions prevailing at the time.	CEO	3	34	SR2.2 LT Infrastructure does not meet future business need requirements.	CEO	3	34	SR2.3 Authority fails to recruit/retain staff at all levels of the appropriate culture.	CEO	3	34	SR2.4 Financial risks of considerable impact budget through non-achievement of income targets or excessive budget breaching. Inefficient resources to waste adjustment.	CEO	3	34	SR2.5 Financial risks of other growth increased income costs or increased risk brought on by Authority due to increased risks brought on by prevailing conditions.	CEO	3	34	SR2.6 Lack of a clear corporate direction.	CEO	3	34	SR2.7 Impact on the Authority's power to raise the levy and pressure from all constituent councils in a health of annual income.	CEO	3	34
SR1.1 Failure to comply with the 1506 Part A and other statutory requirements.	CEO	CEO	7	56	SR1.2 Failure to comply with Health & Safety legislation.	CEO	3	34	SR1.3 Agreeing to accept a contract terms and conditions that will place an unacceptable long term liability on the Authority.	CEO	3	34	SR1.4 Compliance with the Authority's Director risk sharing agreement.	CEO	3	34	SR1.5 Non-payment of Public Contracts in terms of operational standard.	CEO	3	34	SR2.1 Contractor stability affected by external influences or political/economic conditions prevailing at the time.	CEO	3	34	SR2.2 LT Infrastructure does not meet future business need requirements.	CEO	3	34	SR2.3 Authority fails to recruit/retain staff at all levels of the appropriate culture.	CEO	3	34	SR2.4 Financial risks of considerable impact budget through non-achievement of income targets or excessive budget breaching. Inefficient resources to waste adjustment.	CEO	3	34	SR2.5 Financial risks of other growth increased income costs or increased risk brought on by Authority due to increased risks brought on by prevailing conditions.	CEO	3	34	SR2.6 Lack of a clear corporate direction.	CEO	3	34	SR2.7 Impact on the Authority's power to raise the levy and pressure from all constituent councils in a health of annual income.	CEO	3	34

STRATEGIC RISK REGISTER AS AT 24 JUNE 2021

Item	Strategic Risk	Impact	Probability	Current Rating	Residual Rating	Control Measures	Responsible Party	Review Date	Notes
18.1	... (text) ...	... (text) ...	High	3	2	... (text) ...	... (text) ...	2021-07-01	... (text) ...
18.2	... (text) ...	... (text) ...	High	3	2	... (text) ...	... (text) ...	2021-07-01	... (text) ...
18.3	... (text) ...	... (text) ...	High	3	2	... (text) ...	... (text) ...	2021-07-01	... (text) ...
18.4	... (text) ...	... (text) ...	High	3	2	... (text) ...	... (text) ...	2021-07-01	... (text) ...
18.5	... (text) ...	... (text) ...	High	3	2	... (text) ...	... (text) ...	2021-07-01	... (text) ...
18.6	... (text) ...	... (text) ...	High	3	2	... (text) ...	... (text) ...	2021-07-01	... (text) ...
18.7	... (text) ...	... (text) ...	High	3	2	... (text) ...	... (text) ...	2021-07-01	... (text) ...
18.8	... (text) ...	... (text) ...	High	3	2	... (text) ...	... (text) ...	2021-07-01	... (text) ...
18.9	... (text) ...	... (text) ...	High	3	2	... (text) ...	... (text) ...	2021-07-01	... (text) ...
18.10	... (text) ...	... (text) ...	High	3	2	... (text) ...	... (text) ...	2021-07-01	... (text) ...
18.11	... (text) ...	... (text) ...	High	3	2	... (text) ...	... (text) ...	2021-07-01	... (text) ...
18.12	... (text) ...	... (text) ...	High	3	2	... (text) ...	... (text) ...	2021-07-01	... (text) ...
18.13	... (text) ...	... (text) ...	High	3	2	... (text) ...	... (text) ...	2021-07-01	... (text) ...
18.14	... (text) ...	... (text) ...	High	3	2	... (text) ...	... (text) ...	2021-07-01	... (text) ...
18.15	... (text) ...	... (text) ...	High	3	2	... (text) ...	... (text) ...	2021-07-01	... (text) ...
18.16	... (text) ...	... (text) ...	High	3	2	... (text) ...	... (text) ...	2021-07-01	... (text) ...
18.17	... (text) ...	... (text) ...	High	3	2	... (text) ...	... (text) ...	2021-07-01	... (text) ...
18.18	... (text) ...	... (text) ...	High	3	2	... (text) ...	... (text) ...	2021-07-01	... (text) ...
18.19	... (text) ...	... (text) ...	High	3	2	... (text) ...	... (text) ...	2021-07-01	... (text) ...
18.20	... (text) ...	... (text) ...	High	3	2	... (text) ...	... (text) ...	2021-07-01	... (text) ...

STRATEGIC RISK REGISTER AS AT 24 JUNE 2021

Item	Strategic Risk	Impact	Probability	Overall Risk	Residual Risk	Control Measures	Responsible Party	Review Date	Notes					
SR24.1	<p>Follows in Strategic Risk 1-20 above due to changes in the Economic and Business Climate brought about by changes following the departure from the European Union</p>	<p>CEO</p>	<p>7</p>	<p>9</p>	<p>65</p>	<p>Legal Advice Medium Term Financial Plan Direct Capital Recovery Primary Management Policy Annual Investment Strategy Financial Covenants Financial Covenants Board & Property Member Group</p>	<p>EC Reports SMT Weekly Meeting Minutes W/E Executive Meetings M/J/My Industry Meetings M/W/Reg Groups M/AGM/AGM M/AGM/AGM Letter</p>	<p>2021</p>	<p>Medium Potential Level Reported Internal Index Early Investment/hold-headers Legal framework Pensions calculations</p>	<p>2021</p>	<p>Potential risk early trading monitoring (pre-2021) in relation to Business, future strategic investments, and hold-headers contracts along with review on additional impacts as a result of Covid restrictions.</p>	<p>2021</p>	<p>2021</p>	<p>2021</p>

Score 65-80 High risk
Score 30-60 Moderate risk
Score 5-29 Low risk

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LEISURE SERVICE CONTRACT SUB RISK REGISTER AS AT 24 JUNE 2021

Item	Risk	Impact	Priority	Frequency	Current Rating	Target Rating	Current Score	Target Score	Control Measures	Responsible	Frequency	Next Review	Notes
SR1.1	Legal Failure to comply with Public Procurement Regulations	DOED	7	9	69	5	1	9	Provision of Legal Services Member scrutiny through LSC Working Group, Authority & Committee meetings Ext Consultants Support Internal Audit	IA In house IA Audit Plan IM Exec Monthly IM LSC Group EC advice	Monthly	CD S&L	Members reviewed and approved reports on final commercial bids and appointed highest score
									Process delayed by legal challenges before November 2020	IA In house IA Audit Plan IM Exec Monthly IM LSC Group EC advice	Weekly	CD S&L	Preferred Contractor selected and approved by Members Legal challenges to procurement has been withdrawn. Covid-19 restrictions have prevented the contract starting on 1st April 2021 and a revised date of 1st April 2022 is the current proposed commencement date and officers will return to Members in due course.
SR1.2	Process delayed by legal challenges before November 2020	DOED	7	8	56	5	2	10	Provision of Legal Services Member scrutiny through LSC Working Group, Authority & Committee meetings Ext Consultants Support In-house staff work plans prioritised	IA In house IA Audit Plan IM Exec Monthly IM LSC Group EC advice	Weekly	CD S&L	Members approved the temporary transfer funds in-keep due to the legal challenge and will the same contract can be entered into. Now the procurement challenge has been withdrawn the contract negotiations have progressed with the preferred bidder with a target start date of April 1st 2021. Once the government announcement of the COVID-19 tier 4 and 5 restrictions, the target start date may have changed with a revised contract start date of 1st October 2021 being considered.
									Reports to SMT and Members Financial/Legal/Risk implications fully appraised. Ext Consultants Support In-house staff work plans prioritised Project Threshold Plan	SMT Weekly Meeting Minutes IM Exec Monthly IM LSC Group EC advice IA contract	Weekly	CD S&L	Legal restrictions have prevented the contract starting on 1st April 2021 and a revised date of 1st April 2022 is the current proposed commencement date and officers will return to Members in due course.
SR2.1	Ending Service deliverables during interim period causing failure to delivering on agreed objectives, contractual requirements or financial targets prior to commencement of new contract	HoF	6	6	36	6	4	24	Deductions monitored by Director/Head of Service and performance monitoring team Quarterly Performance Reports to Executive & Scrutiny Committees.	IM Exec Monthly IM Scrutiny July IA Audit Risk SMT Weekly Meeting Minutes IA current contract	Executive Quarterly Monitoring	CD/HoF	IM LSC monitoring report to Executive 24/6/21. 03/2021/20 LSC monitoring report to Executive 24/6/21 and various working groups in place to ensure quality of the service remains at a high level.
									Advisor and support AMWD plus external contractors. Quality contractors employed for maintenance through procurement (Price Quality ratio applied). Performance department regular inspections carried out	AMWD Annual Inspections IM Monthly Inspections IM Scrutiny July	Annual/Monthly Inspections & Reviews	HoA	New LSC commencement date has been delayed due to the COVID-19 restrictions and the target date for commencement is now April 2022. Initial Facilities Management meetings have been postponed however a LSC/AMWD team will reconvene June 2021. Items scheduled for report during the period April 2022 - April 2023 will now be undertaken by AMWD/AMWA.
SR2.2	Management of Facilities Contracts & failure to maintain assets to a good HES and operational standard	DOED	9	4	36	5	3	13	Reports to Exec Financial/Legal/Risk implications fully appraised. Financial Appraisal of Authority IT assets New Usage Counters Existing IT Infrastructure Budget	SMT Weekly Meeting Minutes IA Audit Plan EC - LSC Specification	Monthly for Procurement process Review for new Contract post 2020	HoF/HoF	New contractor should have restrictions and hardware available to transfer systems and software licenses. Contractor should not be relying on UWPFA business. Contractors will need to manage their own software licenses. Staff need time to be trained on new systems.
									Approved Process Authority Secondments received TUPE agreements Initial staff transfers confirmed Staff re-induction to UWPFA Internal/External communications Recruitment Process	SMT - Weekly Meeting Minutes IM - Exec Monthly IA - Confirmation on TUPE arrangements	Regular Services Review implemented for the time between Nov 2019 to Oct 2020 then post April 1st 2021	HoF	Section to be reviewed.
SR2.3	Inadequate Support Services to mitigate legal challenge during procurement process and to ensure adequate resources for contract mobilisation	HoF	7	8	56	6	1	6	Internal/External communications Recruitment Process	IM In-house IM Audit Plan IM Exec Monthly IM LSC Group EC advice	Weekly	HoF	Consideration to opening additional resources or redeploying existing resources to ensure the Authority has the support services required to operate the LSC venue under contract commencement date.
									Internal/External communications Recruitment Process	IM In-house IM Audit Plan IM Exec Monthly IM LSC Group EC advice	Weekly	HoF	Consideration to opening additional resources or redeploying existing resources to ensure the Authority has the support services required to operate the LSC venue under contract commencement date.
SR3.1	Inadequate IT Infrastructure/Systems/Data for new LSC	HoF	7	5	35	7	4	28	Reports to Exec Financial/Legal/Risk implications fully appraised. Financial Appraisal of Authority IT assets New Usage Counters Existing IT Infrastructure Budget	SMT Weekly Meeting Minutes IA Audit Plan EC - LSC Specification	Monthly for Procurement process Review for new Contract post 2020	HoF/HoF	New contractor should have restrictions and hardware available to transfer systems and software licenses. Contractor should not be relying on UWPFA business. Contractors will need to manage their own software licenses. Staff need time to be trained on new systems.
									Approved Process Authority Secondments received TUPE agreements Initial staff transfers confirmed Staff re-induction to UWPFA Internal/External communications Recruitment Process	SMT - Weekly Meeting Minutes IM - Exec Monthly IA - Confirmation on TUPE arrangements	Regular Services Review implemented for the time between Nov 2019 to Oct 2020 then post April 1st 2021	HoF	Section to be reviewed.
SR3.2	Inadequate Support Services to mitigate legal challenge during procurement process and to ensure adequate resources for contract mobilisation	HoF	7	8	56	6	1	6	Internal/External communications Recruitment Process	IM In-house IM Audit Plan IM Exec Monthly IM LSC Group EC advice	Weekly	HoF	Consideration to opening additional resources or redeploying existing resources to ensure the Authority has the support services required to operate the LSC venue under contract commencement date.
									Internal/External communications Recruitment Process	IM In-house IM Audit Plan IM Exec Monthly IM LSC Group EC advice	Weekly	HoF	Consideration to opening additional resources or redeploying existing resources to ensure the Authority has the support services required to operate the LSC venue under contract commencement date.
SR3.3	Inadequate IT Infrastructure/Systems/Data for new LSC	HoF	7	5	35	7	4	28	Reports to Exec Financial/Legal/Risk implications fully appraised. Financial Appraisal of Authority IT assets New Usage Counters Existing IT Infrastructure Budget	SMT Weekly Meeting Minutes IA Audit Plan EC - LSC Specification	Monthly for Procurement process Review for new Contract post 2020	HoF/HoF	New contractor should have restrictions and hardware available to transfer systems and software licenses. Contractor should not be relying on UWPFA business. Contractors will need to manage their own software licenses. Staff need time to be trained on new systems.
									Approved Process Authority Secondments received TUPE agreements Initial staff transfers confirmed Staff re-induction to UWPFA Internal/External communications Recruitment Process	SMT - Weekly Meeting Minutes IM - Exec Monthly IA - Confirmation on TUPE arrangements	Regular Services Review implemented for the time between Nov 2019 to Oct 2020 then post April 1st 2021	HoF	Section to be reviewed.
SR3.4	Inadequate IT Infrastructure/Systems/Data for new LSC	HoF	7	8	56	6	1	6	Internal/External communications Recruitment Process	IM In-house IM Audit Plan IM Exec Monthly IM LSC Group EC advice	Weekly	HoF	Consideration to opening additional resources or redeploying existing resources to ensure the Authority has the support services required to operate the LSC venue under contract commencement date.
									Internal/External communications Recruitment Process	IM In-house IM Audit Plan IM Exec Monthly IM LSC Group EC advice	Weekly	HoF	Consideration to opening additional resources or redeploying existing resources to ensure the Authority has the support services required to operate the LSC venue under contract commencement date.

LEISURE SERVICE CONTRACT SUB RISK REGISTER AS AT 24 JUNE 2021

Risk ID	Risk	Impact	Probability	Score	Owner	Responsible	Start Date	End Date	Frequency	Current Status	Notes
201.1	<p>Financial mismanagement</p> <p>Financial risks of failure to enter into contract by 1st April 2021, and Authority to continue operational control of venues.</p>	<p>9</p> <p>6</p> <p>54</p>	<p>9</p> <p>6</p> <p>54</p>	<p>9</p> <p>6</p> <p>54</p>	<p>Trust</p> <p>Budget Review & MTPP</p> <p>Explore the setting up of decision trust</p> <p>Explore options for a robust plan if in Authority operation</p>	<p>31/03/2021</p> <p>31/03/2021</p>	<p>CD S&L</p>	<p>Minimum approved the temporary transfer back to be done to the legal challenge and will the new contract be entered into. How the government challenge has been to ensure the first contract requirements have been met with the preferred bidder with an agreed target start date of 1st April 2021. Since the government announcement of the COVID-19 tier 4 and national lockdown restrictions, the target start date has been delayed and a robust contract start date of 1st April 2021 has been proposed by L&A. L&A will return to the decision in due course.</p>			
201.2	<p>Contractors & Leadership</p> <p>Contractors fails to provide the government structure and leadership to deliver the statutory, financial and best practice requirements of the contract.</p>	<p>7</p> <p>7</p> <p>49</p>	<p>7</p> <p>2</p> <p>14</p>	<p>7</p> <p>2</p> <p>14</p>	<p>Trust</p> <p>Contract Authority/ CONTRACTOR/ SMT meetings</p> <p>L&A Weekly</p> <p>SMT Weekly Meeting Minutes</p> <p>LA in house</p> <p>SA, EC, Audit</p> <p>VA, IA, Audit</p>	<p>30/11/2020</p>	<p>CEO</p>	<p>Preferred bidder reduced and approved and needs implementation</p>			
201.3	<p>Regulation/Compliance</p> <p>Implementing of the contract requires engagement in the wider market including the existing contractor. Failure to deliver a fair and transparent process could damage the Authority's reputation in this and future tendering processes</p>	<p>7</p> <p>7</p> <p>49</p>	<p>5</p> <p>2</p> <p>10</p>	<p>5</p> <p>2</p> <p>10</p>	<p>Tolerate</p> <p>W&A team to manage external communications</p> <p>Employment of Stakeholder Engagement Strategy</p> <p>Contract Authority</p>	<p>31/05/2020</p>	<p>CD S&L</p>	<p>Internal and external communications strategy to be agreed by phase. Will be updated further at the end of each half-year. This would include advice regarding public statements etc.</p>			
201.4	<p>Business Continuity</p> <p>Independe business continuity implementation during procurement phase and during mobilisation of new contract.</p>	<p>7</p> <p>7</p> <p>49</p>	<p>5</p> <p>4</p> <p>20</p>	<p>5</p> <p>4</p> <p>20</p>	<p>Trust</p> <p>Recommendations</p> <p>Further training and advice</p> <p>Contractor Risk Register - to Authority risk register to ensure continuity</p>	<p>Contract Authority Monitoring</p>	<p>CD S&L</p>	<p>Authority business continuity plan to be implemented in line with the contract. Periodic re-approval of the plan to be completed in March with Covid-19 update. In the event of a full contract implementation being proposed with preferred bidder with a target start date of April 2021. Since the government announcement of the COVID-19 tier 4 and national lockdown restrictions, the target start date has been delayed and a robust contract start date of 1st April 2021 has been proposed, with a robust contract to be made by June 2021.</p>			
201.5	<p>Vendor Business Development</p> <p>Leisure Service Contract tenderer Failure to Meeting bids 1-7 above in the remainder of the Leisure Service Contract</p>	<p>9</p> <p>5</p> <p>45</p>	<p>9</p> <p>6</p> <p>54</p>	<p>9</p> <p>6</p> <p>54</p>	<p>Trust</p> <p>Scoring team who will be independently formed to score the bids</p> <p>Supreme panel three officers (3 external) who will be the check and challenge for all items relating to the scoring</p> <p>Internal Audit</p>	<p>31/10/2020</p>	<p>CEO</p>	<p>Minimum approved the temporary transfer back to be done to the legal challenge and will the new contract be entered into. How the government challenge has been to ensure the first contract requirements have been met with the preferred bidder with an agreed target start date of 1st April 2021. Since the government announcement of the COVID-19 tier 4 and national lockdown restrictions, the target start date has been delayed and a robust contract start date of 1st April 2021 has been proposed, with a robust contract to be made by June 2021.</p>			
201.6	<p>Leisure Services Contract tenderer Failure to provide contractor for new Leisure Service Contract.</p>	<p>9</p> <p>5</p> <p>45</p>	<p>9</p> <p>5</p> <p>45</p>	<p>9</p> <p>5</p> <p>45</p>	<p>Trust</p> <p>Explore setting up a decision trust to be established as part of Business Continuity Plan for maintaining service provision.</p>	<p>30/11/2020</p>	<p>CEO</p>	<p>The preferred bidder is still being and will be entering into the new contract. The COVID-19 restrictions have caused to give some short term uncertainty which will be managed by the contractor and further work will be done to ensure that the contract is entered into as soon as possible.</p>			

304

302

Score 45-51 High Risk
Score 39-43 Moderate Risk
Score 3-35 Low Risk

➤ Progress is a positive direction i.e. reducing the risk.
➤ Progress is negative and risk is getting worse.
➤ Progress needs to address or as risk is "tolerable"

COVID-19 PANDEMIC SUB RISK REGISTER AS AT 24 JUNE 2021

Item	Category	Sub-Category	Impact	Severity	Frequency	Control Measures	Responsible Party	Current Status	Notes
18.1.1	Health and Safety Management	18.1.1.1	Failure to comply with Covid-19 Health & Safety legislation	High	Medium	<p>Health and Safety Management</p> <p>18.1.1.1.1: Risk assessment regularly reviewed by A/D/19 into regular up and coming High Risk. This is reviewed to meet standards. Staff are being tested regularly through returning and locally for various site specific results</p>	CD (SM)	<p>Health and Safety Management</p> <p>18.1.1.1.1: Risk assessment regularly reviewed by A/D/19 into regular up and coming High Risk. This is reviewed to meet standards. Staff are being tested regularly through returning and locally for various site specific results</p>	
18.1.2	Contractors	18.1.2.1	Contractors, General Builders not delivering agreed objectives/contracts due to limitations imposed by Covid-19 legislation	High	Medium	<p>Review of all current contracts control process by a responsible officer. Delivery monitored by Director/Head of Services and monitoring of COVID/19 head of Quarantine Performance Reports to Executive & Scrutiny Committee</p>	CD (SM)	<p>Contractors</p> <p>18.1.2.1: Contract has been signed by the 1st April. The contractor has been on site since being signed. The contractor has been on site since being signed. The contractor has been on site since being signed.</p>	
18.2.1	Management of Facilities	18.2.1.1	Management of Facilities Contracts & failure to maintain assets to a good HSE standard	High	Medium	<p>Advice and support from APMD also external contractors. Ensure that Contractors apply correct social distancing while working on facilities. Facilities to remain maintained until allowed to re-open</p>	HOA	<p>Facilities</p> <p>18.2.1.1: Advice and support from APMD also external contractors. Ensure that Contractors apply correct social distancing while working on facilities. Facilities to remain maintained until allowed to re-open</p>	
18.3	Business Continuity	18.3.1	Business Continuity Plan not updated due to staff changes imposed by high profile	High	Medium	<p>Reports to Director</p> <p>18.3.1.1: Regular updates on business continuity plan. Identifying IT infrastructure at risk processes</p>	HOA	<p>Business Continuity</p> <p>18.3.1.1: Regular updates on business continuity plan. Identifying IT infrastructure at risk processes</p>	
18.3.2	Business Continuity	18.3.2.1	The Authority has insufficient staff at all levels due to impact of long Covid resulting in staff being unable to perform duties or on long term sickness	High	Medium	<p>Review of business needs</p> <p>18.3.2.1: Agreement on essential requirements with HSE. Development of plans to support sickness management/returning contractors</p>	CEO	<p>Business Continuity</p> <p>18.3.2.1: Agreement on essential requirements with HSE. Development of plans to support sickness management/returning contractors</p>	
18.4	Financial Risk	18.4.1	Financial Risk of contractor spend budget through non-adherence of income targets due to income impacted by Covid-19 pandemic. Insufficient resources to meet objectives with long term reserves	High	Medium	<p>Review of business needs</p> <p>18.4.1.1: Agreement on essential requirements with HSE. Development of plans to support sickness management/returning contractors</p>	HOA	<p>Financial Risk</p> <p>18.4.1.1: Agreement on essential requirements with HSE. Development of plans to support sickness management/returning contractors</p>	
18.5	Operational Risk	18.5.1	Impact on the Authority's power to raise the Levy and reductions from all consultant contracts with changes caused by Covid-19 pandemic on their budgets	High	Medium	<p>Review of business needs</p> <p>18.5.1.1: Agreement on essential requirements with HSE. Development of plans to support sickness management/returning contractors</p>	CEO	<p>Operational Risk</p> <p>18.5.1.1: Agreement on essential requirements with HSE. Development of plans to support sickness management/returning contractors</p>	
18.6	Operational Risk	18.6.1	Impact on the Authority's power to raise the Levy and reductions from all consultant contracts with changes caused by Covid-19 pandemic on their budgets	High	Medium	<p>Review of business needs</p> <p>18.6.1.1: Agreement on essential requirements with HSE. Development of plans to support sickness management/returning contractors</p>	HOA	<p>Operational Risk</p> <p>18.6.1.1: Agreement on essential requirements with HSE. Development of plans to support sickness management/returning contractors</p>	

COVID-19 PANDEMIC SUB RISK REGISTER AS AT 24 JUNE 2021

ID	Description	Score	Category	Impact	Frequency	Control Measures	Residual Risk	Residual Score	Residual Category	Residual Impact	Residual Frequency	Residual Control Measures	Residual Description	Residual Score	Residual Category	
2021-001	Investigate pandemic management processes to plan for future outbreaks and ensure that the organization is prepared to respond to such outbreaks.	9	7	49	High	<p>Investigate pandemic management processes to plan for future outbreaks and ensure that the organization is prepared to respond to such outbreaks.</p> <p>Investigate pandemic management processes to plan for future outbreaks and ensure that the organization is prepared to respond to such outbreaks.</p>	7	5	35	Medium	<p>Investigate pandemic management processes to plan for future outbreaks and ensure that the organization is prepared to respond to such outbreaks.</p> <p>Investigate pandemic management processes to plan for future outbreaks and ensure that the organization is prepared to respond to such outbreaks.</p>	<p>Investigate pandemic management processes to plan for future outbreaks and ensure that the organization is prepared to respond to such outbreaks.</p> <p>Investigate pandemic management processes to plan for future outbreaks and ensure that the organization is prepared to respond to such outbreaks.</p>	<p>Investigate pandemic management processes to plan for future outbreaks and ensure that the organization is prepared to respond to such outbreaks.</p> <p>Investigate pandemic management processes to plan for future outbreaks and ensure that the organization is prepared to respond to such outbreaks.</p>	7	5	35
2021-002	Review and update the organization's pandemic management processes to ensure that they are up-to-date and effective.	9	8	72	High	<p>Review and update the organization's pandemic management processes to ensure that they are up-to-date and effective.</p> <p>Review and update the organization's pandemic management processes to ensure that they are up-to-date and effective.</p>	7	3	21	Low	<p>Review and update the organization's pandemic management processes to ensure that they are up-to-date and effective.</p> <p>Review and update the organization's pandemic management processes to ensure that they are up-to-date and effective.</p>	<p>Review and update the organization's pandemic management processes to ensure that they are up-to-date and effective.</p> <p>Review and update the organization's pandemic management processes to ensure that they are up-to-date and effective.</p>	<p>Review and update the organization's pandemic management processes to ensure that they are up-to-date and effective.</p> <p>Review and update the organization's pandemic management processes to ensure that they are up-to-date and effective.</p>	7	3	21
2021-003	Review and update the organization's pandemic management processes to ensure that they are up-to-date and effective.	9	8	72	High	<p>Review and update the organization's pandemic management processes to ensure that they are up-to-date and effective.</p> <p>Review and update the organization's pandemic management processes to ensure that they are up-to-date and effective.</p>	7	3	21	Low	<p>Review and update the organization's pandemic management processes to ensure that they are up-to-date and effective.</p> <p>Review and update the organization's pandemic management processes to ensure that they are up-to-date and effective.</p>	<p>Review and update the organization's pandemic management processes to ensure that they are up-to-date and effective.</p> <p>Review and update the organization's pandemic management processes to ensure that they are up-to-date and effective.</p>	<p>Review and update the organization's pandemic management processes to ensure that they are up-to-date and effective.</p> <p>Review and update the organization's pandemic management processes to ensure that they are up-to-date and effective.</p>	7	3	21
2021-004	Review and update the organization's pandemic management processes to ensure that they are up-to-date and effective.	9	8	72	High	<p>Review and update the organization's pandemic management processes to ensure that they are up-to-date and effective.</p> <p>Review and update the organization's pandemic management processes to ensure that they are up-to-date and effective.</p>	7	3	21	Low	<p>Review and update the organization's pandemic management processes to ensure that they are up-to-date and effective.</p> <p>Review and update the organization's pandemic management processes to ensure that they are up-to-date and effective.</p>	<p>Review and update the organization's pandemic management processes to ensure that they are up-to-date and effective.</p> <p>Review and update the organization's pandemic management processes to ensure that they are up-to-date and effective.</p>	<p>Review and update the organization's pandemic management processes to ensure that they are up-to-date and effective.</p> <p>Review and update the organization's pandemic management processes to ensure that they are up-to-date and effective.</p>	7	3	21

Score 45-51 High Risk
Score 30-44 Medium Risk
Score 1-29 Low Risk

Program in a positive direction (e.g. reducing the risk)
Program in a negative direction (e.g. increasing the risk)
Program stable (not in a positive or negative direction)

Risk Appetite

Risks are currently assessed using a 1-9 scale for both impact and likelihood. The Authority's risk appetite is then defined using the scoring matrix below.

Impact	9	9	18	27	36	45	54	63	72	81
	8	8	16	24	32	40	48	56	64	72
	7	7	14	21	28	35	42	49	56	63
	6	6	12	18	24	30	36	42	48	54
	5	5	10	15	20	25	30	35	40	45
	4	4	8	12	16	20	24	28	32	36
	3	3	6	9	12	15	18	21	24	27
	2	2	4	6	8	10	12	14	16	18
	1	1	2	3	4	5	6	7	8	9
		1	2	3	4	5	6	7	8	9
		Likelihood								

Those risks with a residual score in the green zone are generally considered to be managed to an acceptable level and hence limited or no further actions would be expected.

For those risks with a residual score in the amber zone, the exposure is considered to be partially acceptable. Further actions would be needed to lower this into the green zone, although a decision has to be made as to whether this is cost effective, given that resources are constrained.

Those risks with a residual score in the red zone are considered to have an exposure that is at an unacceptable level and hence further actions are needed to lower this.

On some occasions a decision may be made to accept a higher level of residual risk, although this will be subject to ongoing review and consideration at both Senior Management Team and Member level.

Scoring Criteria

Each risk is scored on the basis of the following criteria for impact and likelihood, both for inherent and residual risk. Whilst the assessment remains subjective, these criteria serve as a guide and are used to help ensure consistency in scoring across each of the risks identified.

	Impact	Likelihood
1	No impact	<1% likely to occur in next 12 months
2	Financial loss up to £1,000 or no impact outside single objective or no adverse publicity	1%-5% likely to occur in next 12 months
3	Financial loss between £1,000 and £10,000 or no impact outside single objective or no adverse publicity	5%-10% likely to occur in next 12 months
4	Financial loss between £10,000 and £25,000 or minor regulatory consequence or some impact on other objectives	10%-20% likely to occur in next 12 months
5	Financial loss between £25,000 and £50,000 or impact on other objectives or local adverse publicity or strong regulatory criticism	20%-30% likely to occur in next 12 months
6	Financial loss between £50,000 to £250,000 or impact on many other processes or local adverse publicity or regulatory sanctions (such as intervention, public interest reports)	30%-40% likely to occur in next 12 months
7	Financial loss between £250,000 to 500,000 or impact on strategic level objectives or national adverse publicity or strong regulatory sanctions	40%-60% likely to occur in next 12 months
8	Financial loss between £500,000 to £1 million or impact at strategic level or national adverse publicity or Central Government take over administration	60%-80% likely to occur in next 12 months
9	Financial loss above £1 million or major impact at strategic level or closure/transfer of business	>80% likely to occur in next 12 months