

To: Frances Button (Chairman) Simon Walsh
Christine Hamilton (Vice Chairman) John Wyllie
John Bevan Vacancy
Graham McAndrew

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

THURSDAY, 25 JUNE 2020 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 27 February 2020 (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 **ANNUAL REPORT ON THE WORK OF INTERNAL AUDIT Paper AUD/110/20**
2019/20 AND AUDIT PLAN 2020/21

Presented by Simon Sheldon, Director of Finance &
Resources

6 **EXTERNAL AUDIT PLAN AND FEES UPDATE**

Oral update by Neil Harris, Ernst & Young

**7 ANNUAL REPORT ON HEALTH & SAFETY AND
HEALTH & SAFETY AUDIT PLAN 2020/21** **Paper AUD/109/20**

Presented by Dan Buck, Corporate Director

8 RISK REGISTER 2020/21 **Paper AUD/111/20**

Presented by Dan Buck, Corporate Director

**9 PROVISION OF FINANCIAL MANAGEMENT AND
ACCOUNTANCY SUPPORT JULY 2020-JULY 2021**

To note for information Paper E/679/20

10 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.

11 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.)

17 June 2020

**Shaun Dawson
Chief Executive**

LEE VALLEY REGIONAL PARK AUTHORITY

**AUDIT COMMITTEE MINUTES
27 FEBRUARY 2020**

Members Present: Frances Button (Chairman) John Wyllie
John Bevan Ricki Gadsby (Substitute for Simon Walsh)
Christine Hamilton Ian Kemp (Deputy for Graham McAndrew)

In attendance: David Gardner

Apologies Received From: Graham McAndrew, Simon Walsh

Officers Present: Shaun Dawson - Chief Executive
Simon Sheldon - Director of Finance & Resources
Dan Buck - Head of Sport & Leisure
Keith Kellard - Chief Accountant
Vince Donaldson - Senior Contracts & Quality Manager
Sandra Bertschin - Committee & Members' Services Manager

Also Present: Sarah Watkins and Nikita Pathania – Mazars (Internal Auditors)
Neil Harris – Ernst & Young (External Auditors)

Part I

176 DECLARATIONS OF INTEREST

There were no declarations of interest.

177 MINUTES OF LAST MEETING

THAT the minutes of the meeting held on 19 September 2019 be approved and signed.

178 PUBLIC SPEAKING

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

**179 ACCOUNTING POLICIES AND ACCOUNTS CLOSEDOWN
TIMETABLE 2019/20**

Paper AUD/107/20

The report was introduced by the Chief Accountant.

In response to the Chairman the Chief Accountant remarked that although the timeframe for publication of draft year end accounts was challenging he was confident that the deadline would be met.

Neil Harris, Ernst & Young, advised:

- the collective view of officers and Ernst & Young was that there was limited value in an interim audit and that it was more efficient to conclude the audit in one visit;
- Ernst & Young had issued a national letter setting out the context for this year's audits;

- given Ernst & Young's resourcing inefficiencies in the 2018/19 audit, the delivery plan for the Authority's 2019/20 audit had been prioritised.

The Chairman thanked Ernst & Young for prioritising the Authority's 2019/20 audit and acknowledgement that the Authority's staff were well prepared for audit work.

- (1) the Accounting Policies set out in Appendix A to Paper AUD/107/20;
- (2) the draft Closedown Timetable set out in Appendix B to Paper AUD/107/20 was approved; and
- (3) the key judgements and assumptions set out in paragraphs 10 to 14 of Paper AUD/107/20 was noted.

180 EXTERNAL ADUIT 2019/20 – AUDIT PLAN

Paper AUD/108/20

The report was introduced by the Director of Finance & Resources including that the external auditor was seeking additional fees for the 2019/20 audit.

Neil Harris, Ernst & Young, advised:

- an overview of the 2019/20 audit strategy;
- that the audit approach was consistent with last year and given the Authority's specialised asset base it was anticipated that engagement of Ernst & Young's real estate team would be required again;
- review of decision making in regard to the return to Authority management of the six sports venues had not identified any areas of concern, but given the current legal position this was an area which would be monitored in the short to medium term;
- two new inherent risks had been identified which arose out of new regulatory standards introduced as a result of issues in the corporate sector; and
- commended the Annual Audit Letter for the year ended 31 March 2019.

The Chairman noted that there were no significant concerns on the Authority's financial resilience and that the two new inherent risks had arisen in response to pressures on the private sector and not because of any public sector issues. The Chairman expressed concern about the need for additional expert valuation of fixed assets given that the Authority commissioned an Independent valuation. Concern was also expressed at the corporate design utilised for the Ernst & Young reports.

In response Neil Harris, Ernst & Young, advised:

- Public Sector Audit Appointments were currently consulting on audit scale fees for 2020/21;
- the view of Ernst & Young was that scale fees were based on a benchmark set in 2010 and did not reflect various changes which had happened since then, such as complexity and increased expectations on regulatory and compliance issues;
- in respect of the Authority's audit, Ernst & Young was required to take a view on the valuation of assets report and given the specialist nature of those assets a relevant expert was needed to complete this work and engagement of such experts was not included in scale fees; and
- with regard to additional fees for the 2018/19 audit, Ernst & Young had agreed to absorb costs arising from any inefficiency of the audit but still sought additional fees

from the Authority and that a breakdown of these hours would be provided. Should the additional fees sought not be agreed the matter would be referred to Public Sector Audit Appointments for decision.

The Chairman highlighted the issues listed in paragraph 6 of paper AUD/108/20 as to why the request for additional fees was resisted. The Committee endorsed this view and highlighted the need for any insufficiency in scale fees to be raised direct with Public Sector Audit Appointments.

- (1) the Authority's position regarding additional Audit Fees as set out at paragraph 6 of Paper AUD/108/20 was approved;
- (2) the External Auditors' Audit Plan for 2019/20 attached at Appendix A to Paper AUD/108/20; and
- (3) the proposed annual audit fee for 2019/20 as set out in the financial Implications of Paper AUD/108/20 was noted.

181 RISK REGISTER 2019/20

Paper AUD/106/20

The report was introduced by the Director of Finance & Resources.

The Chairman welcomed the reassurance provided by the sub-register at Appendix B.

- (1) the Corporate Risk Register Included at Appendix A and the sub-register at Appendix B of Paper AUD/106/20 was approved.

Chairman

Date

The meeting started at 12.42pm and ended at 1.29pm

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LEE VALLEY REGIONAL PARK AUTHORITY

AUDIT COMMITTEE

25 JUNE 2020 AT 13:00

Agenda Item No:

5

Report No:

AUD/110/20

**ANNUAL REPORT ON THE WORK OF INTERNAL AUDIT
2019/20 AND AUDIT PLAN 2020/21**

Presented by Director of Finance & Resources

SUMMARY

The purpose of this report is to inform Members about the work of the Internal Auditors (Mazars) during the financial year 2019/20.

The Audit Plan for 2019/20 was approved by the Audit Committee in June 2019 (Paper AUD/98/19). The audit of the Authority's functions has been in accordance with that Plan and has been found to be satisfactory and the level of assurance substantial.

The report also sets out a plan for audit during 2020/21.

RECOMMENDATIONS

- Members Note: (1) the annual report of the Internal Auditors for 2019/20 detailed in Appendix A to this report; and
- Members Approve: (2) the annual Audit Plan for 2020/21 as detailed in Appendix B to this report.

BACKGROUND

- 1 The Audit Plan for 2019/20 was approved at a meeting of the Audit Committee in June 2019 (Paper AUD/98/19). This report looks at the delivery of that Plan and summarises the scope of audit coverage during the last financial year.
- 2 Mazars have prepared a comprehensive report of this years' audit and the majority of the agreed Plan has been completed. 2020/21 will be the third year of a 6 year contract under a framework agreement held by the London Borough of Croydon and approved by Members of this committee (Paper AUD/85/18 22 February 2018).

AUDIT WORK – 2019/20

- 3 The majority of the planned audit activity was completed in accordance with the

2019/20 Plan.

- 4 Mazars have prepared a comprehensive report summarising the reviews and their findings and this is attached as Appendix A to this report.
- 5 In all audits recommendations of differing priority (i.e. priority 1, 2 and 3) were made to improve the system of internal control and these recommendations were accepted. Follow-up reviews will be undertaken in the next twelve months to ensure appropriate action has been taken.

AUDIT FINDINGS – 2019/20

- 6 The full report from Mazars is attached at Appendix A to this report for Members information and will be presented by the Internal Auditor during the Committee.
- 7 The key message of the auditor's report is embodied in the Audit Opinion shown on page 4 of Appendix A to this report. This states:

From the Internal Audit work undertaken in compliance with the PSIAS in 2019/20, it is our opinion that we can provide **Substantial Assurance** that the system of internal control in place at the Authority and the Trust for the year ended 31 March 2020 accords with proper practice.

- 8 The key findings of the report for each Audit carried out in 2019/20 (pages 5 to 33 in Appendix A to this report) summarise the main recommendations. All areas audited indicated full or substantial assurance with three areas receiving limited assurance. The areas with limited assurance were:

- **HR on boarding & off boarding (Authority & Trust)**

Updates are provided in the Audit report to the recommendations that have been made.

- **Debtors (Trust)**

No response has been received by the Trust.

- **Business Continuity & Disaster Recovery (Authority & Trust)**

In the build up to the transfer of the venues returning to the Authority a new business continuity, emergency and incident management plan was produced to reflect that change in management of the venues and structure to support this. At the same time the Authority was dealing with the early stages of the COVID-19 pandemic and the subsequent lock down which took place just before the transfer back of the venues was undertaken. As a result, a specific COVID-19 risk register has been produced and the Authority will undertake more review, training, a testing of its processes around business continuity to ensure it has a robust position when venues etc start to reopen.

All priority 1 recommendations made in individual Audit Reports to improve the internal control environment are implemented immediately (or as soon as is practical to do so). Where priority 2/3 recommendations are made,

management consider this in context of the risk and resource required to make the improvement and prepare a written response to the auditors setting out plans for implementation including the officer responsible and the timing of any implementation.

Financial systems are reviewed on a cyclical basis by the auditors based upon the level of risk in any particular area. 2018/19 provided full and substantial assurances in the areas audited as has been the case in previous years.

Pages 34 to 35 of Appendix A to this report provides assurance regarding the level of implementation of recommendations from the previous year's audits.

- 9 All key findings and recommendations from all the audits in 2019/20 will be monitored by the auditors during 2020/21. Adequate follow-up time to do this has been incorporated into the Audit Plan for the year ahead.

ANNUAL AUDIT PLAN - 2020/21

- 10 Appendix B to this report sets out a summary Plan for Audit during 2020/21. The Plan takes into account the following:

- the Authority's Strategic Risk Register;
- internal audit findings from previous years' audit work;
- planned developments/changes within the Authority;
- the requirements of the Authority's external auditors; and
- specific pro-active work on a counter fraud programme.

- 11 There are 107 days to allow completion of the Audit Plan in 2020/21 reflecting a reduced emergency budget allocation as a result of the COVID-19 pandemic and the Authority needing to tightly manage cash resources whilst delivering its statutory duties; and Members are asked to approve the Plan as set out in Appendix B of this report.

ENVIRONMENTAL IMPLICATIONS

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

EQUALITY IMPLICATIONS

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

FINANCIAL IMPLICATIONS

- 14 Financial systems are audited on a cyclical basis. The table below shows the coverage over the past three years and demonstrates a robust approach to financial management that has been maintained across the Authority and Trust.

Audit	2017/18	2018/19	2019/20	2020/21 Plan
Payroll	Substantial	N/A	N/A	Audit
Debtors	N/A	N/A		N/A
Creditor	N/A	N/A		N/A

Treasury Management	N/A	Full	N/A	Audit
Budgetary Control	N/A	Substantial	N/A	N/A
Cash & Banking	N/A	N/A		
Debt Management	Substantial	N/A	N/A	Audit
High Risk Transactions Credit Cards & Key Controls	Substantial	N/A	N/A	Audit

HUMAN RESOURCE IMPLICATIONS

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

LEGAL IMPLICATIONS

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

RISK MANAGEMENT IMPLICATIONS

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

Author: Simon Sheldon, 01992 709859, ssheldon@leevalleypark.org.uk

PREVIOUS COMMITTEE REPORTS

Audit Committee	AUD/98/19	Annual Report on the Work of Internal Audit 2019/20 & Audit Plan 2020/21	20 June 2019
Audit Committee	AUD/88/18	Annual Report on the Work of Internal Audit 2018/19 & Audit Plan 2019/20	21 June 2018
Audit Committee	AUD/85/18	Award of Internal Contract	22 February 2018
Audit Committee	AUD/77/17	Annual Report on the Work of Internal Audit 2017/18 & Audit Plan 2018/19	22 June 2017
Audit Committee	AUD/69/16	Annual Report on the Work of Internal Audit 2016/17 & Audit Plan 2017/18	16 June 2016
Audit Committee	AUD/64/16	Award of Internal Audit Contract	25 February 2016
Audit Committee	AUD/61/15	Annual Report on the Work of Internal Audit 2014/15 & Audit Plan 2015/16	25 June 2014
Audit Committee	AUD/51/14	Annual Report on the Work of Internal Audit 2013/14 & Audit Plan 2014/15	19 June 2014
Audit Committee	AUD/41/13	Annual Report on the Work of Internal Audit 2012/13 & Audit Plan 2013/14	20 June 2013

Audit Committee	AUD/28/12	Annual Report on the Work of Internal Audit 2011/12 & Audit Plan 2012/13	28 June 2012
Audit Committee	AUD/20/11	Annual Report on the Work of Internal Audit 2010/11 & Audit Plan 2011/12	02 June 2011
Audit Committee	AUD/07/10	Annual Report on the Work of Internal Audit 2009/10 & Audit Plan 2010/11	20 May 2010

APPENDICES ATTACHED

Appendix A	Internal Annual Audit Report 2019/20
Appendix B	Internal Audit Plan 2020/21

LIST OF ABBREVIATIONS

IT	Information Technology
PSIAS	Public Sector Internal Audit Standards

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Lee Valley Regional Park Authority and Vibrant Partnerships
Internal Audit Annual Report 2019/20

June 2020

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Status of Our Reports

This report ("Report") was prepared by Mazars LLP at the request of Lee Valley Regional Park Authority and terms of the preparation and scope of the Report have been agreed with them. The matters raised in this Report are only those which came to our attention during our internal audit work. Whilst every care has been taken to ensure that the information provided in this Report is as accurate as possible, Internal Audit have only been able to base findings on the information and documentation provided and consequently no complete guarantee can be given that this Report is necessarily a comprehensive statement of all the weaknesses that exist, or of all the improvements that may be required. The Report was prepared solely for the use and benefit of Lee Valley Regional Park Authority and to the fullest extent permitted by law Mazars LLP accepts no responsibility and disclaims all liability to any third party who purports to use or rely for any reason whatsoever on the Report, its contents, conclusions, any extract, reinterpretation, amendment and/or modification. Accordingly, any reliance placed on the Report, its contents, conclusions, any extract, reinterpretation, amendment and/or modification by any third party is entirely at their own risk.

Please refer to the Statement of Responsibility in Appendix 4 of this report for further information about responsibilities, limitations and confidentiality.



Introduction

Purpose of this Report

This report summarises the work that Internal Audit has undertaken and the key control environment identified across Lee Valley Regional Park Authority (the Authority) and Vibrant Partnerships, the trading name of Lee Valley Leisure Trust Limited (the Trust) during the 2019/20 financial year.

The purpose of the Annual Internal Audit Report is to meet the Head of Internal Audit annual reporting requirements set out in the UK Public Sector Internal Audit Standards (PSIAS). The PSIAS requirements are that the report must include:

- An annual internal audit opinion on the overall adequacy and effectiveness of the organisation's governance, risk and control framework (the control environment); and
- A summary of the audit work from which the opinion is derived (including any reliance placed on the work by other assurance bodies).

The report should also include:

- The disclosure of any qualifications to that opinion, together with reasons for the qualification;
- The disclosure of any impairments or restriction in scope;
- A comparison of the work actually undertaken with the work that was planned and a summary of the performance of the internal audit function against its performance measures and targets; and
- Any issues judged to be particularly relevant to the preparation of the annual governance statement.

It should be noted that the Authority and the Trust are responsible for ensuring business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively.

In discharging this overall responsibility, the Authority and the Trust are also responsible for ensuring that there is a sound system of internal control which facilitates the effective exercise of the Authority's and the Trust's functions and which includes arrangements for the management of risk.

It should be noted that the Authority's contract with the Trust ended in March 2020. A new provider Greenwich Leisure Limited (GLL) was due to take over, to manage the sporting venues, with the Authority taking back non-sporting venues e.g. farm / campsite. Due to legal challenge, the planned transition has been delayed and is not expected until April 2021. In the interim, the Authority is managing all activities. As audit activity within 2019/20 has covered elements of both the Authority and Trust, the scopes, findings and recommendations detailed in the following sections should be considered as applicable at the time they were raised. Context may now have changed and future follow-up work and audit coverage may need to be adjusted to account for changes in controls and management expectations of process.

Overview of Internal Audit Approach

As Internal Audit, our role is to provide an annual assurance statement on the adequacy and effectiveness of the Authority's and the Trust's systems of governance, risk management and internal control.

Overview of Work Done

The Internal Audit Plan for 2019/20 included a total of 13 projects. We have liaised with senior management throughout the year to ensure that internal audit work undertaken continued to focus on the high risk areas and, in the light of new and on-going developments in the Authority and the Trust, to help ensure the most appropriate use of our resources.

As a result of this liaison, some internal audit projects have been added to the Plan, others have been consolidated or split into separate elements, and the timing of a number of others has been changed. However, it should be noted that there were no scope impairments or restrictions in 2019/20. All work was conducted prior to Covid-19.

We generally undertake individual internal audit projects with the overall objective of providing the Members/Trustees, the Chief Executive/Managing Director and other officers with reasonable, but not absolute, assurance as to the adequacy and effectiveness of the key controls over a number of management's objectives. Other audit projects are geared more towards the provision of specific advice and support to management to enhance the economy, efficiency and effectiveness of the services and functions for which they are responsible. We also undertake IT audits and probity audits. All internal audit work was performed in compliance with the PSIAS.

All internal audit reports include our recommendations and agreed actions that, if implemented by management, will enhance the control environment and the operation of the key management controls.

This report sets out the results of the work performed as follows:

- **Overall summary of work performed by Internal Audit including an analysis of report gradings; and**
- **Key findings during our work in 2019/20.**

In this report, we have drawn on the findings and assessments included in all internal audit reports issued in 2019/20.

Acknowledgement

We would like to take this opportunity to thank management and staff for the co-operation that we have received during the 2019/20 financial year.



Overall Summary

As illustrated in the tables below, there has been a reduction in the percentage of audits receiving a 'Full' or 'Substantial' assurance grading from 83% last year to 66.66% this year. There has been three 'Limited' assurance gradings this year, which is higher than the number recorded in 2018/19. The number of 'No Opinion' assurance pieces of work has decreased from seven to four. However, it should be noted that there is no direct correlation between the number of Limited opinion reports issued in 2018/19 and those in 2019/20. The three 2019/20 Limited opinions relate to Debtors; HR On-boarding and Off-boarding; and Business Continuity and Disaster Recovery. In 2018/19, the area receiving Limited assurance was Performance Management of Commercial Activities.

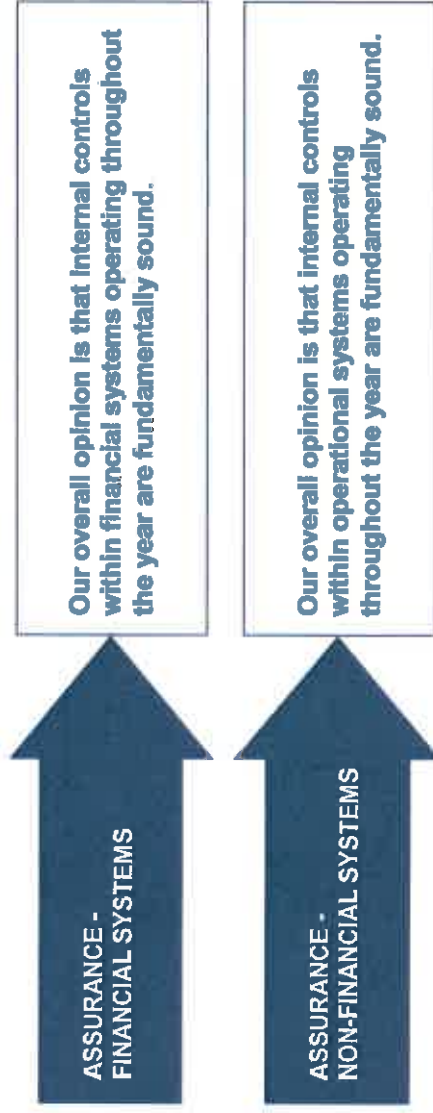
Report Ratings

We are pleased to report that we have not issued any 'nil assurance' opinions in 2019/20 (none were issued in 2018/19).

Assurance Gradings	Number of Projects	
	2019/20	2018/19
Full	0	2
Substantial	6	3
Limited	3	1
Nil	0	0
Sub-Total	9	6
No Opinion Assurance Work	4	7
Work In Progress	0	0
Total Projects Delivered	13	13

Opinion 2019/20

From the Internal Audit work undertaken in compliance with the PSIAS in 2019/20, it is our opinion that we can provide **Substantial Assurance** that the system of internal control in place at the Authority and the Trust for the year ended 31 March 2020 accords with proper practice. The assurance can be further broken down between financial and non-financial systems, as follows:



Audits Undertaken

This table provides an overview of all the assignments undertaken and the assurance provided, where applicable. Where relevant, there is a fuller description of the outcome of the audit in the next section of the report.

Audit	Assurance Opinion	Direction of Travel	Notes
Cash and Bank (Trust)	Substantial	N/A (first separate audit of this area)	The assurance level has not changed since the previous audit in 2016/17, but it should be noted that the 2016/17 audit was a joint review that covered both the Authority and the Trust. There is no direction of travel indicator shown as this is the first audit that has covered the Trust separately.
Creditors (Authority)	Substantial	N/A (first separate audit of this area)	The assurance level has not changed since the previous audit in 2016/17, but it should be noted that this audit was a joint review that covered both the Authority and the Trust. There is no direction of travel indicator shown as this is the first audit that has covered the Authority separately.
Creditors (Trust)	Substantial	N/A (first separate audit of this area)	The assurance level has not changed since the previous audit in 2016/17, but it should be noted that this audit was a joint review that covered both the Authority and the Trust. There is no direction of travel indicator shown as this is the first audit that has covered the Authority separately.
Debtors (Trust)	Limited	N/A (first separate audit of this area)	The assurance level has deteriorated since the previous audit in 2016/17, but it should be noted that this audit was previously a joint review that covered both the Authority and the Trust. There is no direction of travel indicator shown as this is the first audit that has covered the Trust separately.
Contract Management (Advice)	N/A	N/A	Work completed by the specialist Contract Auditor.
HR On-boarding and Off-boarding (Authority and Trust)	Limited	N/A	The majority of recommendation related to both the Authority and the Trust, however there was one priority 3 recommendation that related to the Trust only (Recommendation 3) and one priority 2 and one priority 3 recommendation that related to the Authority only (Recommendations 10 and 8 respectively).

Audit	Assurance Opinion	Direction of Travel	Notes
Volunteer Management (Authority)	Substantial	↔	
Marketing and Communication (Trust)	Substantial	N/A (first separate audit of this area)	The assurance level has not changed since the previous in 2013/14 but it should be noted that this audit was a joint review that covered both the Authority and the Trust. There is no direction of travel indicator shown as this is the first audit that has covered the Trust separately
Facilities Spot Check – Hockey & Tennis Centre (Trust)	N/A	N/A	
Facilities Spot Check – Riding Centre (Trust)	N/A	N/A	
Facilities Spot Check – VeloPark (Trust)	N/A	N/A	
Cyber Security (Authority and Trust)	Substantial	↑	The direction of travel for cyber security controls has improved from 'Limited Assurance' to 'Substantial Assurance', since the last Cyber Security audit in June 2018.
Business Continuity and Disaster Recovery (Authority and Trust)	Limited	↓	The direction of travel for disaster recovery has deteriorated since the last Disaster Recovery audit took place during 2016. The previous review provided for 'Substantial' assurance.

Appendix 1 - Final Internal Audit Report Summary and Recommendations – 2019/20

Cash and Bank (Trust)

The cash and banking processes across the venues are subject to separate audits, including unannounced spot checks. The focus of this audit, was therefore the cash and banking processes for the income received directly by the Finance Teams and for the reconciliation of monies received at the venues.

The audit reviewed the procedures for the operation of the Cash and Bank function to verify that:

- Applicable staff are aware of and understand all relevant policies and procedures relating to the administration of cash and banking. To verify that the administration of cash and banking is conducted in accordance with internal policies and any statutory requirements.
- Up-to-date bank signatories are maintained in accordance with the approved Scheme of Delegation.
- Access to online banking is restricted to authorised officers.
- Income collected by the central Finance Team is accounted for and recorded onto the system in a complete, accurate and timely manner.
- Income collected by the central Finance Team is held securely prior to being banked.
- Income collected by the central Finance Team is banked promptly and intact.
- Discrepancies between collected income and banking amount are followed up and resolved promptly.
- Income recorded on the system and banked (this will include income received centrally and that from the venues) is receipted in the relevant bank account in a complete, accurate and timely manner.
- Income, both received centrally and from the venues, is correctly coded and accounted for in the accounts of the Trust.

Ref	Recommendation	Priority	Responsible Officer	Target Implementation Date	Management Response
1	The Trust should complete a review of the bank signatories and confirm the operational needs of the business. The bank mandate should be updated accordingly in-line with the decision made.	3	Head of Finance	Immediate	Head of Finance has completely reviewed the Banking system. No authority staff had been assigned to manage the Trust's Bank.
2	The Trust should remind staff of the need to sign the BDI collection receipt. Spot checks should be undertaken by	3	Head of Finance	Immediate	The Head of Finance raised this issue with the Finance Team. Process as follows:

Ref	Recommendation	Priority	Responsible Officer	Target Implementation Date	Management Response
	management to verify completion.				<ol style="list-style-type: none"> BDI delivers the coins. Finance Team sign BDI delivery form. Tea room staff come over to Mydd House and sign the form as a confirmation of money collection.
3	The Trust should locate the agreement in place with BDI Securities for the cash collection service.	3	Managing Director	31 March 2020	<p>The service agreement would be originated by previous senior Finance personnel in 2010, therefore there is great possibility it has been filed and archived.</p> <p>The Trust will renew the current agreement before 31 March 2020. Head of Finance has recommended all agreements to now be kept in the Finance office for review.</p>
4	The Trust should ensure that at month end, any significant discrepancies or long-term unreconciled items are escalated to the Trust's Managing Director and Director of Business Services and that these are followed through until they are resolved.	3	Head of Finance	Immediate	<p>Since the last audit the process has been improved with the Payable and Receivable Officer reconciling bank transactions on daily basis and Head of Finance reconciling all venue transactions on a weekly basis.</p> <p>When the Head of Finance took over the bank reconciliation from the Authority there were some fairly old unreconciled transactions, but which are now fully cleared.</p>

Creditors (Authority)

This is the first year that separate Trust and Authority Creditors audits have been completed. The Trust's Finance Team are a small team responsible for the processing of invoices and payments for both the Authority and Trust. Updates to the eFinancials system including user access is managed by the Authority's Chief Accountant. The raising and approval of purchase orders on the system is the responsibility of delegated officers within the Authority and Trust. Purchase orders are raised and approved on the system, and invoices are matched against these when received. As at 25 September 2019 a total of 1,278 purchase orders had been raised for the Authority with a total value of £2.5m.

The audit reviewed the procedures for the operation of the Creditors function to verify that:

- Relevant staff are aware of and understand all relevant policies and procedures relating to the administration of creditors. To ensure that the administration of creditors is conducted in accordance with internal policies and any statutory requirements.
- Access to the creditors system is restricted to appropriate officers and that there is sufficient segregation of duties between these.
- Additions, deletions and amendments to creditor standing data (including supplier details, VAT rates, payment terms and bank account details) are processed in a complete, accurate, valid and timely manner.
- Robust processes are in place over the changes to supplier contact details and bank account details.
- Purchase orders are raised in a complete, accurate and timely manner in order to capture accurate financial commitment on the system.
- Invoices received are processed in a complete, valid and timely manner.
- Creditor payment details are recorded on the financial system in an accurate and timely manner.
- Accurate and valid payments are made to suppliers in a timely manner and that these are recorded.

Ref	Recommendation	Priority	Responsible Officer	Target Implementation Date	Management Response
1	The Authority should implement an eFinancials user access form where the specific access requirements of the user are recorded such as being set up to raise or approve orders against an account code. The form should be subject to appropriate authorisation and retained on record.	3	Chief Accountant	December 2020	We are looking at whether we can easily implement a "user access request" form, given the potential movement that may be required. Currently, only the Chief Accountant and System Analyst, as eFin system administrators are able to set up new users, so control is limited to only two individuals, who are aware of the system structure and access requirements. Also, an audit log is kept of user changes, and can be assessed and reviewed any time. However, we are aware that a change is required, and will be reviewed in line with the upgrade to eFinancials which is planned for later in 2020.
2	The system owner should undertake a review of the eFinancials system user list on an annual basis. Evidence of the review should be retained.	3	Chief Accountant	April 2020	Access is reviewed on a continuing basis, although no formal timetable exists for review. However, with the movement of staff back to the Authority in April, a full review will be conducted again.

Ref	Recommendation	Priority	Responsible Officer	Target Implementation Date	Management Response
3	<p>The Authority should not set up new suppliers on the system until a completed Purchase Supplier Creation Form has been received. The completed Purchase Supplier Creation Forms should be retained on file. These requirements should be incorporated within the procedures and disseminated to staff.</p> <p>Spot checks of completed Supplier Creation Forms should be undertaken by management.</p>	2	Senior Finance Officer	September 2020	<p>In normal circumstances, a supplier creation form is required prior to setting one up on the system. These are retained on file. However, depending on the nature of the payment it may not always be possible to do this as early as would be liked, or may be necessary to do so without a creation form. However, supplier details are always checked (address/bank details) where payment is being made to ensure the system agrees with the invoice. We will, however, update the procedures to ensure staff are aware of the requirements.</p>
4	<p>The Authority should produce a monthly report detailing the number of purchase orders that were raised retrospectively. The report should detail exceptions per service area in order to focus learning outcomes and improvements. The report should be escalated to management.</p>	2	Senior Finance Officer	September 2020	<p>It may not be possible to produce this report, however we will look to see if we can.</p>
5	<p>The Authority should produce a monthly report detailing the time taken to pay invoices. Exceptions to the agreed payment terms with the individual suppliers should be investigated and where appropriate escalated to management.</p>	3	Senior Finance Officer	December 2020	<p>There are numerous reasons why suppliers may not be paid within a 30 day invoice date deadline – dispute, late receipt, credit note application. It may not be simply a case of stating that payment is late. Wherever possible, invoice are paid within time. There is an eFinancials report which summarises invoice paid within terms, but is in summary, and does not take into account reasons that may affect late payment. I do not believe there is a detailed report available currently. We will check if there is any update with the eFinancials upgrade.</p>

Creditors (Trust)

The Authority is a statutory body responsible for managing and developing open spaces and sports venues along the 26 mile long, 10,000 acre park covering the valley of the River Lee. The Trust currently manage 14 of the Authority's venues. The Trust's Finance Team is currently responsible for the processing of invoices and payments for both the Authority and Trust. The raising and approval of purchase orders on the system is the responsibility of delegated officers within the Authority and Trust. Purchase orders are raised and approved on the system, and invoices are matched against these when received.

The total number of purchase orders raised in the 2018/19 financial year was 6,458 with a total value of just over £6.5 million. The Trust's financial year runs from 1 October to 30 September.

The audit reviewed the procedures for the operation of the Creditors function to verify that:

- Relevant staff are aware of and understand all relevant policies and procedures relating to the administration of creditors. To ensure that the administration of creditors is conducted in accordance with internal policies and any statutory requirements.
- Access to the creditors system is restricted to appropriate officers and that there is sufficient segregation of duties between these.
- Additions, deletions and amendments to creditor standing data (including supplier details, VAT rates, payment terms and bank account details) are processed in a complete, accurate, valid and timely manner.
- Robust processes are in place over the changes to supplier contact details and bank account details.
- Purchase orders are raised in a complete, accurate and timely manner in order to capture accurate financial commitment on the system.
- Invoices received are processed in a complete, valid and timely manner.
- Creditor payment details are recorded on the financial system in an accurate and timely manner.
- Accurate and valid payments are made to suppliers in a timely manner and that these are recorded.

Ref	Recommendation	Priority	Responsible Officer	Target Implementation Date	Management Response
1	The Trust should implement an eFinancials User Access Form where the specific access requirements of the user are recorded, such as being set up to raise or approve orders against an account code. The form should be subject to appropriate authorisation and retained on record.	3	Head of Finance	1 April 2020	The Financial System will need to be upgraded by 1 April 2020. As part of the upgrade the New User form can be introduced.

Ref	Recommendation	Priority	Responsible Officer	Target Implementation Date	Management Response
2	The Trust's system owner should undertake a review of the eFinancials system user list on an annual basis. Evidence of the review should be retained.	3	Head of Finance / Senior Management Team	1 April 2020	At the moment the review only can take place by the Financial System Administrator which falls into the Authority IT Department. As part of the Financial System upgrade this function could be passed to the Trust IT Department and list of users could be distributed to Senior Management Team.
3	The Trust should not set up new suppliers on the system until a completed Purchase Supplier Creation Form has been received. The completed Purchase Supplier Creation Forms should be retained on file. These requirements should be incorporated within the procedures and disseminated to staff. Spot checks of completed Supplier Creation Forms should be undertaken by management.	2	Head of Finance	Immediate	A supplier creation form should be created on every occasion and filed properly. We will review the process with the Finance Team and will try to rectify the issue.
4	The Trust should ensure that only Trust staff are assigned access to amend the Trust's supplier standing data.	2	Head of Finance	1st April 2020	As at the moment, the Authority IT being the System administrators, the access rights will have to remain the same. This can be addressed as part of the system upgrade.
5	The Trust should produce a monthly report detailing the number of purchase orders that were raised retrospectively. The report should detail exceptions per service area in order to focus learning outcomes and improvements. The report should be escalated to management.	2	Head of Finance	Immediate	This issue had been brought to the Head of Finance's attention and the Trust has already taken action to correct the process, by not allowing creation of blank Purchase Orders in the system. Regular review is taking place and venues managers are notified if the rules are not being followed through.
6	The Trust should change the arrangement for BACS processing so that it is Trust staff who complete the payment authorisation process.	2	Head of Finance	31 January 2020	This can only be executed by Authority's IT Department as they are the Financial System Administrators. The Trust Senior Management Team should be able to agree for this to take place with the Senior Management in Authority.

Ref	Recommendation	Priority	Responsible Officer	Target Implementation Date	Management Response
7	The Trust should produce a monthly report detailing the time taken to pay invoices. Exceptions to the payment terms agreed with the individual suppliers should be investigated and where appropriate escalated to management.	3	Head of Finance	Immediate	The Trust take great care to pay all suppliers on time. We have identified minor issues with suppliers not being paid on time due to their invoices not being received on time. We are already addressing the issue by communication to all staff members responsible for purchase orders. We are also introducing a weekly report to identify all purchase orders authorised but without an invoice.

Debtors (Trust)

There are two officers within the Trust who are responsible for the debtors processes including raising invoices on the eFinancials system and monitoring outstanding debts. These are the Income Finance Officer and Trainee Accountant.

The audit reviewed the procedures for the operation of the Debtors function to verify that:

- Relevant staff are aware of and understand all relevant policies and procedures relating to the administration of debtors. To verify that the administration of debtors is conducted in accordance with internal policies and any statutory requirements.
- Invoices are raised on the finance system and these are issued in a complete, accurate, valid and timely manner for amounts owing to the Trust but not collected at the point of sale.
- Income that should have been collected at the point of sales is identified promptly and the venue/service is briefed to prevent future occurrence.
- Valid credit notes are raised and issued in a complete, accurate and timely manner and that they are accurately recorded in the accounts within the financial system.
- Income received is banked and accounted for in a complete, accurate, valid and timely manner.
- Where income is received which cannot be immediately identified, every effort is made to identify the correct receipting code/account and description of the income.
- Bounced cheques / failed direct debits and charge backs are administered and the accounts updated promptly so that a recovery process can commence in a timely manner.
- Complete and valid actions are taken to recover overdue amounts in a timely manner, ensuring that such actions are effective and efficient.
- Income collection performance is monitored regularly and corrective actions are taken promptly and as appropriate.

- Valid write-offs are made and that these are recorded in the accounts within the financial system in a complete, accurate, valid and timely manner.

NOTE: The lead contacts involved with this audit are no longer in post, as a result of the contract with the Trust ending in March 2020. Requests for management responses to this report were made on 5 March, 23 March, 15 May and 29 May 2020. No response has been received. The single, high risk, recommendation suggested has been populated below for transparency.

Internal Audit was informed that an aged debtors report is run by the Trust's Finance Team to enable the level of outstanding debts to be monitored and appropriate actions taken. However, there is no consistent process for reporting performance information concerning such debt recovery and actions taken to recover outstanding debts owed to the Trust. From random sample testing of 20 accounts in arrears (from 1 April to 31 December 2019) we identified:-

- five cases where the debt was shown as with LRC but where the report from LRC (produced on 7 February 2020) did not show the debt as with them for recovery; and
- four cases where there was no evidence to show that the debt had been passed to LRC, after the initial reminders, even though this action should have been taken.

Where recovery action is not subject to appropriate monitoring, there is an increased risk that difficulty is experienced in recouping monies owed especially where debts become time barred. As a result bad debts increase leading to financial loss to the Trust.

Ref	Recommendation	Priority	Responsible Officer	Target Implementation Date	Management Response
1	<p>A review of all debts with the Trust should be undertaken to verify that appropriate recovery action has been instigated. Action should be taken where recovery action has not been instigated in-line with the agreed procedures.</p> <p>Performance information concerning income collection statistics and recovery actions taken to recover monies owed by debtors, including long-term outstanding debts, should be reported to senior management on a consistent basis. A write off policy should be produced and approved with any future write offs being completed in-line with the approved policy.</p>	1	Not provided	Not provided	Not provided

HR On-boarding and Off-Boarding (Authority and Trust)

As at November 2019 there were 94 permanent members of staff for the Authority and 218 for the Trust.

There were a total of 91 new starters in the period from 1 April to 31 October 2019; 25 for the Authority and 66 for the Trust, whilst in the same period there were nine leavers from the Authority and 76 from the Trust.

The audit reviewed the procedures for the operation of the HR On-boarding and Off-Boarding function to verify that:

- Roles and responsibilities relating to HR on-boarding and off-boarding have been defined.
- Applicable staff are aware of their responsibilities relating to HR on-boarding and off-boarding.
- New staff are provided with both a local and a corporate induction in a timely manner.
- New staff are subject to probationary reviews in-line with procedures.
- Managers have appropriate access to Vision and so are advised of upcoming probation dates.
- The probationary reviews are completed in a timely manner with the associated paperwork returned to HR.
- Membership cards are provided to new starters in a timely manner.
- Membership's cards are obtained from staff in a timely manner when they leave the employment of the Authority / Trust.
- Managers are aware of their responsibility to ensure that work is handed over to the remaining staff.

NOTE: Since the time of finalising this report, the Head of HR (Authority) has provided additional updates and supporting evidence to help demonstrate progress against the 10 actions below. Details shown under the Management Response column.

Ref	Recommendation	Priority	Responsible Officer	Target Implementation Date	Management Response
1	The Authority and Trust should create their own Recruitment policies and procedures now that the organisations have de-coupled.	3	Authority – HR Strategic Business Manager HR Support Officer	Authority – 31 March 2021 Trust – N/A	Authority - Authority policies and procedures are in place. These will be reviewed in 2020/21. Trust – HR Manager confirmed that given the current situation with the Trust we will not be implementing the recommendations. Of course should the situation change we will review.

Ref	Recommendation	Priority	Responsible Officer	Target Implementation Date	Management Response
2	A documented procedure on the leavers process should be put in place and made available to staff and managers across the Authority and Trust.	3	Authority – HR Strategic Business Manager HR Support Officer	Authority – 31 March 2021 Trust – N/A	<u>Update May 2020:</u> Not yet due. However, this is already on the agenda for the Internal Procedure Review Group. A review table is in place. Authority – This procedure will be put in place in 2020/21. Trust – HR Manager confirmed that given the current situation with the Trust we will not be implementing the recommendations. Of course should the situation change we will review. <u>Update May 2020:</u> As per update in 1 above. Expect that full implementation may be achieved ahead of scheduled date.
3	The Trust should develop their own Employee Handbook, as the Authority has done, following the de-coupling.	3	N/A	N/A	Trust – HR Manager confirmed that given the current situation with the Trust we will not be implementing the recommendations. Of course should the situation change we will review. <u>Update May 2020:</u> This recommendation may potentially become applicable again once staff move over to GLL. However, it is expected that terms and conditions will be the same, given that the staff in question already moved over to the Trust in 2015 via TUPE. There may be little value in documenting a second handbook.
4	New Starter Forms should be completed, authorised by both the Line Manager & IT Manager and forwarded to HR. To ensure completion, the New Starter Form should be independently checked and dated by HR officer upon receipt prior to retaining it in the employee personnel file.	2	Line Managers and HR	Immediate	The IT part of the new starter form should go directly to IT as this part does not need to come to HR and HR should not sign this off. New Starter forms (HR section section) should be either signed by the line manager or emailed from the line manager and a copy of the email kept with the form. <u>Update May 2020:</u> The system changes expected by July 2020 should help manage the risk against this action. There have been a small number of new

Ref	Recommendation	Priority	Responsible Officer	Target Implementation Date	Management Response
5	<p>The mandatory induction modules should be grouped to ensure they are assigned consistently for all new starters.</p> <p>Consideration should be given to incorporating an automated reminder notification to staff who have not completed the mandatory module within the set timeframe.</p> <p>The reminder notification should get sent to managers at the same time as the automated reminder gets sent to the employee.</p> <p>When this is not acted upon, HR should follow this up with respective managers.</p> <p>In addition, the compliance rates for mandatory training should be reported to senior management on a regular basis.</p>	1	Authority – HR Strategic Business Manager	Authority 31 March 2021 Trust – N/A	<p>starts since the audit, but which all demonstrate compliance.</p> <p>Authority - We will discuss this with the eLearning platform provider to see what is possible from the system. Not all tool box talks or the Payment Card Awareness Data Security Standards are mandatory for all staff, this will depend on their job role.</p> <p>Trust – HR Manager confirmed that given the current situation with the Trust we will not be implementing the recommendations. Of course should the situation change we will review.</p> <p><u>Update May 2020:</u> As a result of furlough (linked to Covid-19), some staff may conduct e-learning during this period. Also currently talking to the e-learning platform provider and setting up data differently. This will allow for easier escalation and the ability to hold line managers to account for monitoring mandatory training and induction of their staff.</p>
6	<p>Managers should be reminded of their responsibilities relating to the induction process.</p> <p>HR should follow up with managers when induction checklists and forms are not returned to HR within the given timeframe.</p> <p>The completed induction record should be retained in the employees personnel file.</p> <p>A protocol between HR and managers to follow up non- completion of local induction or non-submission of required documentation.</p>	2	Authority – HR Strategic Business Manager HR Support Officer	Authority 31 March 2021 Trust – N/A	<p>Authority - We will discuss this with the eLearning platform provider to see what is possible from the system. Not all tool box talks or the Payment Card Awareness Data Security Standards are mandatory for all staff, this will depend on their job role.</p> <p>Trust – HR Manager confirmed that given the current situation with the Trust we will not be implementing the recommendations. Of course should the situation change we will review.</p> <p><u>Update May 2020:</u> Per update for 5 above.</p>

Ref	Recommendation	Priority	Responsible Officer	Target Implementation Date	Management Response
	As mentioned above in recommendation 3.5, management should consider introducing an automated reminder notification to staff who have not completed the local induction within the set timeframe. The reminder notification should get sent to managers at the same time as the automated reminder gets sent out. When this is not acted upon, HR should follow this up with respective managers.				
7	All managers should be reminded of the requirement to comply with probation procedure in respect of completing the probation review form and submitting them to HR within the required timescale. HR should monitor compliance and follow-up with the respective line manager when the probation review form has not been returned after the end of probation period.	2	Authority – HR Strategic Business Manager HR Support Officer	Authority 31 March 2021 Trust – N/A	Authority – agree but the chasing up of all things is a time and resource issue. Again the new HR system may be able to help with this, so it will be looked into during 2020/21. Trust – HR Manager confirmed that given the current situation with the Trust we will not be implementing the recommendations. Of course should the situation change we will review. <u>Update May 2020:</u> Linked to actions 5/6, the new system is expected to allow for reminder e-mails to be distributed, allowing ease of oversight from HR.
8	Written approval should be obtained and evidence of this retained for all probation waivers.	3	Authority – HR Strategic Business Manager	Authority – 1 April 2020	Authority – Agree. <u>Update May 2020:</u> This was an isolated incident and further need for a waiver would be rare. With Audit Committee approval, this recommendation should be considered for removal.
9	The leavers form should be amended to include the recovery of membership cards. IT should be also informed of the requirement to de-activate membership	2	Authority – HR Strategic Business Manager	Authority 31 March 2021 Trust – N/A	Authority - Agree – will discuss with IT. Trust – HR Manager confirmed that given the current situation with the Trust we will not be

Ref	Recommendation	Priority	Responsible Officer	Target Implementation Date	Management Response
	cards as part of the leaver's process.				implementing the recommendations. Of course should the situation change we will review. <u>Update May 2020:</u> The planned discussion with IT is due to take place in May 2020. No delay expected in respect of implementation by the deadline.
10	Exit Interviews should be incorporated as part of off-boarding process. The exit interviews could be conducted over the phone, face-to-face or via computer based survey.	2	Authority – HR Strategic Business Manager	Authority 31 March 2021	Authority – The Authority will develop an online exit interview questionnaire, which will give the option of a face to face meeting if required by the individual. <u>Update May 2020:</u> The exit questionnaire is simple to put in place. It should be noted that turnover is low, and therefore less of a concern area (Trust was higher turnover, so slight differences in terms of control).

Volunteer Management (Authority)

The Authority has a dedicated Volunteers Team (the Team) in place which is responsible for volunteers. The Team maintains a central database of volunteers which currently has approximately 1,000 individuals who are registered, of which 567 are active volunteers at the Authority. In 2018, the Authority had a total of 16,457 hours completed by volunteers with a volunteer to staff ratio of 8.3:1. The total monetary value of the hours volunteered (using a formula from the National Lottery Heritage Fund) totalled £359,500.

The audit reviewed the procedures for the operation of the Volunteer Management function to verify that:

- Relevant staff are aware of and understand all relevant legislation, policies and procedures required to be adhered to as part of the management of volunteers.
- The overall aims and objectives with regards to the use of volunteers, and the overall approach to volunteer management are clear and understood by all relevant stakeholders.
- The aims and objectives for corporate volunteering are clear and understood.
- There is effective monitoring of the achievement of the strategy against set milestones, and action is taken to address any areas where performance is not achieved.

- Volunteers are used in appropriate circumstances and that, where it is deemed appropriate to use them, the requirements and expectations with regards to their roles and responsibilities are clearly understood by relevant stakeholders.
- The most appropriate volunteers are attracted, at the required times and that the Authority / Trust complies with equality and diversity legislation.
- Volunteers are able to complete their tasks in full and to the required standards, both at the initial point of volunteering and on an ongoing basis.
- The skills and experience gained by existing volunteers are retained in line with the targets set.
- Appropriate expense payments are made to volunteers and that these are made in an accurate and timely manner.
- The performance of volunteers and volunteer programmes, including corporate volunteering is known and appropriate actions are taken to address any areas of poor performance.

Ref	Recommendation	Priority	Responsible Officer	Target Implementation Date	Management Response
1	Procedural guidance should be amended to include a dedicated document control section. Periodic checks of the intranet should be undertaken to ensure the latest version is available.	3	Volunteer and Community Engagement Manager	Matrix in place by end of October 2019. Up and running after full review of procedures which is currently being undertaken through Policy and Procedure Group	We will develop a procedure matrix and insert review dates for each procedure to have as a physical check to ensure the correct review. It will include guidance on the required actions: <ul style="list-style-type: none"> • Review document • Make changes require • Change dates and issue number • Forward to Quality Manager to include on QMS • Upload any changed document onto intranet system
2	The Volunteers Team should monitor volunteer recruitment to ensure that only approved roles with completed role descriptions and risk assessments are recruited to. Staff should be reminded of the importance of liaising with the Volunteers Team before taking on volunteers.	2	Volunteer and Community Engagement Manager	End of November 2020	We will e-mail out to all volunteer supervisors to remind them of process and point them to intranet. Another matrix of all roles should be developed and circulated with the e-mail so volunteer supervisors can see roles available. If they need to create new roles we will re iterate they need to speak to Volunteers team for support and to add to management matrix.

Ref	Recommendation	Priority	Responsible Officer	Target Implementation Date	Management Response
3	<p>Staff should be reminded of the importance of providing the completed Induction Training Checklist to the Volunteers Team. Compliance should be regularly monitored with repeat offenders identified and action taken. A Training Matrix should be developed in order to easily identify gaps in training.</p> <p>In addition, when volunteers leave the organisation and their data is anonymised, details of their induction training/a redacted copy of their induction checklist should be retained to evidence that they received adequate training.</p>	2	<p>Volunteer and Community Engagement Manager</p> <p>Volunteers Officer</p>	<p>1 - Ongoing</p> <p>2 - Now in place</p>	<p>1 - This is something we actually do fairly regularly. We will revisit all supervisors training and see when they last undertook volunteer supervisor training. We have just completed the on line e-learning Volunteer Supervisor training and rolling this out will help. We will continue to monitor and chase supervisors for the induction paperwork and endeavour to ensure records are current and up to date.</p> <p>2 - We will now change our processes for the future so that rather than shredding all paperwork relating to volunteers who have left our organisation we will ensure that a redacted copy of the volunteer induction checklist will be retained on our database to evidence that the volunteer would have received adequate training during their time with us.</p>
4	<p>The Authority should clarify who is responsible for producing and distributing the Performance Scorecard.</p> <p>Reporting of the Performance Scorecard should be added to the Board's Forward Planner.</p>	2	<p>Volunteer and Community Engagement Manager</p>	<p>April 2020</p>	<p>To be flagged up to the Quality Team for an answer. This is an ongoing and live issue which will be resolved by the time a new LSC is issued and the performance team issues are resolved between the Authority and Trust. There should be a resolution by April 2020. To date, and since the audit conversations, we have identified an interim officer and they are now receiving data from the Volunteers Team for the score card. We hope to have a performance scorecard for the first two quarters shortly.</p>

Marketing and Communication (Trust)

The Trust has a Marketing Team led by the Director of Business Services and Marketing Manager. The Trust manages 14 of the Authority's venues and is responsible for these.

The audit reviewed the procedures for the operation of the Marketing and Communication function to verify that:

- Current issues, developments and key messages are communicated to staff and Trust Board members in a complete, accurate, valid, timely and effective manner.
- Relevant information regarding the services/facilities provided by the Trust, and key aspects of its operations and achievements, are communicated to customers, prospective customers and any other external stakeholders in a complete, accurate, valid, timely and effective manner.
- Marketing and communication with customers, prospective customers and stakeholders is completed in a cost effective manner, and in accordance with the Trust's Financial Regulations, particularly through the use of third parties and procurement of goods and services.
- The overall aims and objectives and approach with regards to marketing and communications, is clear and understood by all relevant stakeholders. Also, to ensure there is effective monitoring of the achievement of the strategy against set milestones, and action is taken to address any areas where performance is not achieved.
- The presentation and format of any communications / marketing material is consistent with the Trust's overall branding, and that this complies with any contractual (or other) terms and conditions regarding the Legacy of the London 2012 Olympic Games. In addition, to verify that the content of any communications / marketing material, including web-content complies with any relevant legislative requirements.
- Financial and non-financial information is complete, accurate, valid and produced on a timely basis. In addition, to verify that information allows the Trust to effectively monitor the extent to which it is obtaining value for money from the communications and marketing activities undertaken.

Ref	Recommendation	Priority	Responsible Officer	Target Implementation Date	Management Response
1	The Marketing Team should conduct a review of the Trust's website periodically to ensure the content is accurate, relevant and up to date. Outdated content should be removed. Management should develop a timeline on the Trust's website to display chronological of important events happening within the Trust.	2	Managing Director	30 June 2020	Vibrant Partnerships website to be reviewed for use after 1 April, and decision to be made on whether this is kept live, as references to Lee Valley venues would need to be removed, and focus would need to change to fit new business model.

Ref	Recommendation	Priority	Responsible Officer	Target Implementation Date	Management Response
2	Budget managers should be reminded of the need to comply with the procurement rules as stated in Financial Regulations. All documentation for procurement and quotation exercised should be maintained. Expenditure should be periodically analysed to identify recurring spending. In addition, management should conduct regular spot checks to ensure the expenditure is in compliance with obtaining sufficient number of quotes.	2	Performance & Information Manager / Authority Marketing Team	30 April 2020	The use of TA6, who were procured through a tender process, has improved this area over the last year. Some of the supporting information that was missing could have been lost in the handover as part of the marketing department restructure / de-coupling. However, further control is required as identified in the recommendation. The new marketing structure from 1 April, when transferred to the Authority, will need to ensure that these controls are implemented. This recommendation will be passed to the new management (TBC if this will be the Authority Marketing Team) for implementation.

Spot Check – Hockey and Tennis Centre

Spot check undertaken at the Hockey and Tennis Centre to assess compliance with the Financial Regulations and Operating Procedures.

The spot check was completed to verify:

- Training and guidance is provided to staff to ensure they understand the process for cash handling and banking.
- Cash is always checked and re-counted by a second officer.
- Explanations are recorded for variances in cash collected.
- Takings are held securely, with levels of cash held recorded and monitored.
- Banking is undertaken frequently.
- For advanced bookings at the facility, invoices are required to be raised and issued to the customer in advance of facilities being used by customers.
- Quotations are obtained for purchases exceeding £1,000.
- Purchase orders are raised in a timely manner.
- Formal records of all stock are held and stock checks are undertaken regularly.

- Reconciliations are undertaken between stock sold and income received.
 - Deposits are obtained across sites for all relevant activities.
 - Vouchers and staff discounts are controlled; with controls in place to monitor and account for their use.
 - Specific controls in place in relation to each of the areas.
 - The adequacy of these controls in relation to the risks identified.
- The work involved sample testing, where appropriate, of the existing controls to determine their effectiveness.

Ref	Recommendation	Priority	Responsible officer	Target Implementation Date	Management Response
1	Management should regularly review the Training Matrix to ensure that staff have completed all mandatory training. Where training has not been completed action should be taken to book the staff member onto the required training as soon as possible.	2	Centre Manager	Done	The centre has updated the training matrix to reflect that not all staff at the centre need to be CSA trained. A monthly Outlook calendar reminder has been added to the CM and MSA schedules to check and update the training matrix on a monthly basis.
2	Management should ensure that the site retains copies of refund receipts and that the reason for the refund is recorded along with the receipt being signed by the customer and authoriser. Ensure that a record of the original sale is linked to the refund. This could be through adding a reference in the comments or notes section of the refund on Clarity.	2	Centre Manager	Ongoing	Management Team aware of this issue and will action from immediate effect. Issue added to monthly staff / CSA meetings. Centre Manager will carry out spot checks on refund issued through cascade reports.
3	Staff should be reminded of the need to sign the BDI collection receipts.	2	Management Support Assistant	Initial training complete / then ongoing	Management Team aware of this issue and will action from immediate effect.

Ref	Recommendation	Priority	Responsible officer	Target Implementation Date	Management Response
					Issue added to next monthly staff / CSA meetings. Management Support Officer will carry out spot checks on BDI signing in sheets.
4	Staff should be reminded of the need to sign the Drop Safe Record Sheet when cash is collected and banked	2	Management Support Assistant	Initial training complete / then ongoing	Management Team aware of this issue and will action from immediate effect.
5	The Duty Manager should be reminded of the need to sign the Float Book Log every day.	2	Management Support Assistant	Initial training complete / then ongoing checks	Management Team aware of this issue and will action from immediate effect. Management Support Officer will carry out spot checks on Float Log Book.
6	Staff should be reminded that a waiver should be obtained from Finance, where it is not possible / appropriate for quotations to be obtained	2	Centre Manager	Done	Where possible and able comparison quotes are obtained. With the two south Olympic venues especially and in some situations with the other venues it is not possible to get comparison like for like quotes – specialised pieces of equipment, machinery, maintenance contracts in place, health and safety issues, etc. A number of orders are placed with approved Authority suppliers who have gone through procurement processes with set rates of charges. The centre will request a waiver from the South Area Manager where necessary.
7	Purchase orders should be raised before all expenditure is incurred. Where this is not possible, for instance due to emergency/short-notice, the reason for this should be recorded.	2	Management Support Assistant	Done	Training given to finance staff (MSA) to add a note on these occasions.

Ref	Recommendation	Priority	Responsible officer	Target Implementation Date	Management Response
8	Staff should be reminded to retain copies of all delivery notes.	2	Centre Manager	September 2019	We have a process in place for reconciling deliveries with their orders, on very rare occasions a delivery note may not be provided or mislaid when the items are delivered. All staff to be made aware at next staff meeting.
9	The unique barcodes should be recorded for food that is transferred to ensure that food wastage can be allocated to the correct site. Management should consider checking compliance as part of the stock take process.	2	Catering Manager	October 2019	Centre will work with Velopark to ensure an appropriate system is put in place for transferring produce between venues.

Spot Check – Riding Centre

Spot check undertaken at the Riding Centre to assess compliance with the Financial Regulations and Operating Procedures.

The areas covered were the same as for the Hockey and Tennis Centre (detailed above).

Ref	Recommendation	Priority	Responsible officer	Target Implementation Date	Management response
1	Staff should be reminded that the daily cash up records should be appropriately counter-signed. Spot checks should be undertaken by management.	2	Centre Manager	Complete	All CSA's have been reminded via our dedicated CSA WhatsApp group. Centre Manager/Duty Manager will undertake bi-weekly spot checks and record findings.

Ref	Recommendation	Priority	Responsible officer	Target Implementation Date	Management response
2	<p>Staff should ensure that the appropriate number of quotes are obtained in accordance with the Trust's Financial Regulations.</p> <p>Where it is not appropriate to obtain quotes, a confirmation or waiver should be obtained from the Trust's Finance Team.</p>	2	Centre Manager	19 September 2019	<p>Staff aware of the rules regarding number of quotes needed.</p> <p>All invoices over a £1000 without 2 quotes are long standing suppliers i.e. Vet, Farrer and Feed Merchant. Comparisons have been made with other suppliers and it has been found that prices are similar. These suppliers have been used for many years and a good working relationship is established.</p> <p>Centre Manager will look to obtain a waiver.</p>
3	<p>Staff should ensure that till refunds receipts are retained in all cases. This should be signed by the person processing it and should contain a reason for the refund.</p> <p>Spot checks of refunds should be undertaken by management.</p>	2	Centre Manager	Complete	<p>Staff were sometimes giving receipt of refunds to clients and not reprinting a copy for us to keep.</p> <p>All Staff have now been told to reprint a copy of refund receipts and place in till.</p> <p>Centre Manager/Duty Manager to undertake bi-weekly spot checks.</p>
4	<p>The venue should ensure that all relevant management staff have access to Venners stock take reports.</p> <p>The venue should determine whether the stock takes are being completed regularly enough for the business's needs. A timetable should be agreed with Venners which is monitored.</p>	2	Centre Manager	19 September 2019	<p>As stated, previous Centre Manager's log in has been deleted so no access to historic Venners reports on site, however, Head Office will hold copies.</p> <p>Moving forward a new folder has been made which all managers can access.</p> <p>Centre Manager will contact Venners to discuss current timetable.</p>

Spot Check – VeloPark

Spot check undertaken at the VeloPark to assess Financial Regulations and Operating Procedures.

The areas covered were the same as for the Hockey and Tennis Centre (detailed above).

Ref	Recommendation	Priority	Responsible Officer	Deadline for Implementation	Management Response
1	<p>Staff should be reminded that the daily cash up records should be signed by the Cashier and appropriately counter-signed by management.</p> <p>Spot checks of daily cash up records should be undertaken by management.</p>	2	Deputy Regional Manager / Assistant Manager (Operations)	Immediate	<p>Management Team are aware of the counter signing issue through email sent on 16th July 2019.</p> <p>Operations Manager will carry out spot checks on cash up sheets.</p>
2	<p>Staff should ensure that till refund receipts are retained in all cases. This should be signed by both the person processing it and authorising it. The receipts should contain the reason for the refund.</p> <p>Spot checks of refunds should be undertaken by management.</p>	2	Deputy Regional Manager / Assistant Manager (Operations)	Immediate	<p>Management Team aware of this issue and will action from immediate effect.</p> <p>Operations Manager will carry out spot checks on refund issued through cascade reports.</p>
3	<p>Staff should ensure that the appropriate number of quotes are obtained in accordance with the Trust's Financial Regulations.</p> <p>Where it is not appropriate to obtain quotes, a confirmation or waiver should be obtained from the Trust's Finance Team.</p>	2	Regional Manager	September 2019	<p>Where possible and able comparison quotes are obtained. With the two south Olympic venues especially and in some situations with the other venues it is not possible to get comparison like for like quotes – specialised pieces of equipment, machinery, maintenance contracts in place, health and safety issues, etc. A number of orders are placed with approved Authority suppliers who have gone through procurement processes with set rates of charges. The Regional Manager will provide a waiver on orders where additional quotes cannot be obtained for goods and services,</p>

Ref	Recommendation	Priority	Responsible Officer	Deadline for Implementation	Management Response
					outside of the examples above. Managers will be contacted to explain.

Cyber Security

From December 2018, the Authority's IT department was detached from the Vibrant IT department and now function as separate teams. The Authority's IT team of 5 staff is responsible for the security of the IT network, whilst the network is used by Vibrant. The Clarity booking system is used by Vibrant to book leisure activities and collect associated payments. Therefore, compliance with the Payment Card Industry Data Security Standards (PCI DSS) is the responsibility of Vibrant until 31 March 2020 when the contract expires. Responsibility will then transfer to the Authority.

The audit reviewed the procedures for the operation of the Cyber Security function to verify the following:

- Sufficient protection from external attack exists at all points on the network perimeter which are accessible by the wider Internet.
- All desktop, mobile, perimeter, and infrastructure devices are configured in a secure manner.
- Access is restricted per user to an extent by which they are only able to view, edit, or otherwise use information or assets they are permitted to as part of their role.
- Users sign up to acceptable use procedures.
- All devices are sufficiently protected from malicious software. This includes logical mechanisms such as anti-virus software, as well as training and awareness to aid in preventing users from emplacing malicious software on the organisation's internal network.
- All desktops, servers, and mobile devices are patched in a timely manner as they are released.
- IT equipment is effectively controlled and returned on users leaving the organisation.

NOTE: Requests for management responses to this report were made on 6 March. No response has been received. The recommendations suggested have been populated below for transparency.

Ref	Recommendation	Priority	Responsible Officer	Target Implementation Date	Management Response
1	The network route of payment card data from POS to payment application should	2	Not provided	Not provided	Not provided

Ref	Recommendation	Priority	Responsible Officer	Target Implementation Date	Management Response
	<p>be mapped as a layer to the Authority's network diagram.</p> <p>As the card data is not segmented from all other network traffic, arrangements should be made to ensure the security of cardholder data is improved in accordance with PCI DSS requirements.</p> <p>Ideally payment card data should be segmented away from general internet traffic. This will then mean that only that segmented area is in scope for PCI DSS compliance, rather than the whole network as it is now.</p>				
2	<p>The Authority Mobile Devices User procedure should be updated to include guidance on the apps permitted for business use, and the principles and limitations associated.</p> <p>A 'do's' and 'don't's' list would be an effective way of communicating this message. This should be circulated by way of introduction once the rules are established.</p>	2	<i>Not provided</i>	<i>Not provided</i>	<i>Not provided</i>

Business Continuity and Disaster Recovery

The audit covered the following areas and testing objectives:

Regulatory, Organisational and Management Requirements

All staff will act consistently in compliance with appropriately documented management and regulatory requirements, each department / manager involved in delivering reliable continuation of service has clearly defined and agreed roles and responsibilities within the IT BCP Framework and duties are conducted in a consistent, economic, efficient and effective manner.

Awareness of IT Business Continuity Planning

All responsible officers and staff within the IT BCP framework are aware of their roles and responsibilities, and have received the necessary training to be able to execute their duties effectively.

Business Impact Analysis

The current impact of non-provision of service, the dependency of services, minimum resource requirements and the maximum tolerable downtime are completely, accurately and timely identified for all services. Services are 'ranked' for criticality based on the application of an appropriate and consistent methodology used across the organisation in line with management's requirements.

Business Continuity Plans

An adequate, effective and appropriately resourced and managed IT BCP has been established, maintained and kept up-to-date for all required services under the defined requirements within the overarching BCP framework.

Partner Organisations

Where critical systems and infrastructure are managed or services are provided by independent partner organisations, the organisation receives complete, accurate, valid and timely assurance that the partner organisations have established adequate and up-to-date continuity provision.

Testing of the Plan

The effectiveness of the IT continuity plan is routinely tested to ensure it will be effective if and when these need to be activated.

NOTE: Requests for management responses to this report were made on 6 March. No response has been received. The recommendations suggested have been populated below for transparency.

Ref	Recommendation	Priority	Responsible Officer	Target Implementation Date	Management Response
1	<p>The Authority should complete the update of its DRP, ensuring that all key elements are included.</p> <p>Once completed, the plan should be formally approved and disseminated to all relevant staff to ensure that they are aware of their responsibilities.</p> <p>The DRP should be reviewed and re-approved annually based on lessons learned from testing of the plan.</p>	1	<i>Not provided</i>	<i>Not provided</i>	<i>Not provided</i>
2	<p>A separate BCP should be completed for IT, which links to the Authority's overall BCP.</p> <p>The DRP should then be updated with clear references to the IT BCP to ensure that there is a consistent information flow between the plans.</p>	2	<i>Not provided</i>	<i>Not provided</i>	<i>Not provided</i>
3	<p>A review of the BIA process should be completed to ensure that the DRP is well informed with the current risks and criticalities affecting the Authority's business operations and disaster recovery arrangements required.</p>	2	<i>Not provided</i>	<i>Not provided</i>	<i>Not provided</i>
4	<p>A Disaster Recovery test plan should be established and followed, based on the risk appetite of the Authority.</p> <p>This should be a dynamic process and will require consideration of scenarios being</p>	1	<i>Not provided</i>	<i>Not provided</i>	<i>Not provided</i>

Ref	Recommendation	Priority	Responsible Officer	Target Implementation Date	Management Response
	<p>based on key emerging threats and associated consequences.</p> <p>The following five testing methods are common methods of DRP testing:</p> <ul style="list-style-type: none"> • Walkthrough Testing - Groups walk through plans to identify issues and changes; • Simulation Testing - Groups go through a simulated disaster to identify whether emergency response plans are adequate; • Checklist Testing - Individuals read and annotate recovery plans; • Full Interruption Testing - Recovery systems are built/set up to assume the full production workload. Primary systems are disconnected in this scenario; and • Parallel Testing - Recovery systems are built/set up and tested to see if they can perform actual business transactions to support key processes. Primary systems still carry the full production workload in this scenario. 				

Appendix 2 - Follow-Up of Previously Raised Recommendations

As part of the Internal Audit Plan for 2019/20, we followed-up the outstanding recommendations previously raised and agreed with management.

The objective of this work was to establish the extent to which recommendations had been implemented. This is important, as, where actions are not taken as agreed, the Authority's and the Trust's risk exposure is not reduced.

Key Issues to Bring to the Attention of the Finance and Audit Committee

- 89% (90) of recommendations have been implemented and verified.
- 7% (7) of recommendations were advised to have been implemented but evidence provision has been delayed (as a result of Covid-19 impact on staff availability). All recommendations relate to Site Visit - Hockey and Tennis 2019/20.
- 4% (4) of recommendations have been marked as outstanding past due date. All relate to the 2018/19 audit of Authority Budgetary Control, where updates and evidence have been requested but not received.

Audits that have been given an audit opinion of Limited Assurance are annotated in the Summary of Recommendations table with an asterisk *. Although each recommendation is provided with a priority level, for ease of reference, where one or more of the recommendations that have not been verified as implemented are a priority 1, the number agreed column is also marked with a hash (#). There are currently no priority 1 recommendations outstanding. Details of the recommendations that are outstanding past their due dates are given below.





Audit Name	Number Agreed	Internal Audit			Responsibility		
		Implemented	Implemented to be verified	Due date not reached	Authority / Trust		
					Revised Due Date	Outstanding past due date	
2016/17							
Sickness Absence (Authority / Trust)	3	3					
2017/18							
Cyber Security* (Authority / Trust)	12	12					
Analysis of High Risk Transactions Testing and Key Control (Authority / Trust)	8	8					

Audit Name	Number Agreed	Responsibility				
		Internal Audit		Authority / Trust		
		Implemented	Implemented to be verified	Due date not reached	Revised Due Date	Outstanding past due date
Facilities Spot Check – Dobbs Weir Campsite (Trust)	5	5				
Facilities Spot Check - Springfield Marina (Trust)	3	3				
Facilities Spot Check - Stanstead Marina (Trust)	4	4				
2018/19						
Authority Budgetary Control	4					4
Authority Treasury Management	1	1				
Clarity (Leisure Management System)	4	4				
PCI Compliance	1	1				
Trust Budgetary Control	4	4				
Performance Management Commercial Activities *	12	12				
Athletics Centre - Site Visit	11	11				
Ice Centre - Site Visit	6	6				
White Water Centre - Site Visit	7	7				
2019/20						
Site Visit - Hockey and Tennis Centre	9	2	7			
Site Visit - Riding Centre	4	4				
Site Visit - VeloPark	3	3				
Total:	101	90	7	0	0	4

Appendix 3 - Key to Assurance Levels

Assurance Gradings




We have four categories by which we classify internal audit assurance over the processes we examine, and these are defined as follows:

Assurance Level	Evaluating and Testing Conclusion
 Full	There is a sound system of internal control designed to achieve the Authority/Trust's objectives. The control processes tested are being consistently applied.
 Substantial	While there is a basically sound system of internal control, there are weaknesses, which put some of the Authority/Trust's objectives at risk. There is evidence that the level of non-compliance with some of the control processes may put some of the Authority/Trust's objectives at risk.
 Limited	Weaknesses in the system of internal controls are such as to put the Authority/Trust's objectives at risk. The level of non-compliance puts the Authority/Trust's objectives at risk.
 Nil	Control processes are generally weak leaving the processes/systems open to significant error or abuse. Significant non-compliance with basic control processes leaves the processes/systems open to error or abuse.

The assurance gradings provided above are not comparable with the International Standard on Assurance Engagements (ISAE 3000) issued by the International Audit and Assurance Standards Board and as such the grading of 'Full Assurance' does not imply that there are no risks to the stated objectives.

Recommendation Gradings

In order to assist management in using our internal audit reports, we categorise our recommendations according to their level of priority as follows:

Priority Level	Definition
 1	Major issues for the attention of senior management and the audit committee.
 2	Important issues to be addressed by management in their areas of responsibility.
 3	Minor issues resolved on site through discussions with local management.

Direction of Travel



Improved since the last audit visit.



Deteriorated since the last audit visit.



Unchanged since the last audit report.

No arrow

Not previously visited by Internal Audit.

Appendix 4 - Statement of Responsibility

We take responsibility to Lee Valley Regional Park Authority for this report which is prepared on the basis of the limitations set out below.

The responsibility for designing and maintaining a sound system of internal control and the prevention and detection of fraud and other irregularities rests with management, with internal audit providing a service to management to enable them to achieve this objective. Specifically, we assess the adequacy and effectiveness of the system of internal control arrangements implemented by management and perform sample testing on those controls in the period under review with a view to providing an opinion on the extent to which risks in this area are managed.

We plan our work in order to ensure that we have a reasonable expectation of detecting significant control weaknesses. However, our procedures alone should not be relied upon to identify all strengths and weaknesses in internal controls, nor relied upon to identify any circumstances of fraud or irregularity. Even sound systems of internal control can only provide reasonable and not absolute assurance and may not be proof against collusive fraud.

The matters raised in this report are only those which came to our attention during the course of our work and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. Recommendations for improvements should be assessed by you for their full impact before they are implemented. The performance of our work is not and should not be taken as a substitute for management's responsibilities for the application of sound management practices.

This report is confidential and must not be disclosed to any third party or reproduced in whole or in part without our prior written consent. To the fullest extent permitted by law Mazars LLP accepts no responsibility and disclaims all liability to any third party who purports to use or rely for any reason whatsoever on the Report, its contents, conclusions, any extract, reinterpretation amendment and/or modification by any third party is entirely at their own risk.

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M A Z A R S



Internal Audit Plan 2020/21

June 2020

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Disclaimer

This report ('Report') was prepared by Mazars LLP at the request of Lee Valley Regional Park Authority and terms of the Report have been agreed with them. The matters raised in this Report are only those which came to our attention during our work. Whilst every care has been taken to ensure that the information provided in this Report is as accurate as possible, we have only been able to base findings on the information and documentation provided and consequently no complete guarantee can be given that this Report is necessarily a comprehensive statement of all the weaknesses that exist, or of all the improvements that may be required.

The Report was prepared solely for the use and benefit of Lee Valley Regional Park Authority and to the fullest extent permitted by law, Mazars LLP accepts no responsibility and disclaims all liability to any third party who purports to use or rely for any reason whatsoever on the Report, its contents, conclusions, any extract, reinterpretation, amendment and/or modification. Accordingly, any reliance placed on the Report, its contents, conclusions, any extract, reinterpretation, amendment and/or modification by any third party is entirely at their own risk.

Please refer to the Statement of Responsibility set out in Appendix 1 of this report for further information about responsibilities, limitations and confidentiality.



1. Executive Summary

This document sets out the proposed Internal Audit Plan for 2020/21.

The Plan has been formulated in conjunction with the Director of Finance & Resources for the Authority and takes into consideration the risk registers, our findings from previous years' internal audit work, planned developments within the Authority, and the requirements of the Authority external auditors.

The total planned days for 2020/21 is 107 and is split as follows:

Input Type	2020/21 Days
Financial Systems	20
General Audit	43
IT Audit	10
Contract Audit	15
Follow-Up	7
Management and Consultation	12
Total	107

We have provided a summary level indication of the proposed coverage for each individual audit / task in Section 02.

In all cases where an audit has been completed previously against the same scope, together with the assurance opinion, we will provide an assessment of the Direction of Travel so as to indicate the extent to which the controls have improved, stayed the same or deteriorated.

It is important that the Plan remains flexible, given that new risks may emerge during the course of the year, particularly this year in response to the impact of Covid-19 and the end of the current Leisure Services Contract in March 2020. We will continue to discuss and review the coverage with the Head of Finance and the Authority's Senior Management on an on-going basis. As a result of this emerging situation, a General Audit Contingency allocation of 20 days has been suggested (detailed in Section 2 below). There is an expectation that the days allocated to this section will still definitely be used, but the specific audit areas are yet to be determined (as decisions on coverage will need to be based on emerging risks throughout the year, in response to Covid-19 impact and the end of the current Leisure Services Contract in March 2020). It should be noted that, if the contingency days are not utilised, there may be insufficient breadth across the audit plan to justify an annual opinion for the year.

2. Internal Audit Plan 2020/21

Please note that the proposed coverage is only a high level overview and the detailed scope of each audit will be discussed and agreed with the relevant officer prior to the commencement of any fieldwork.

We have also identified a Lead Contact(s) in each case. The proposed scope, timing and approach will be discussed and agreed with the Lead Contact(s) and other relevant officers prior to the commencement of each individual assignment.

Audit	Planned Days	Proposed Coverage	Lead Contact(s)
Financial Systems Key Financial Systems (Debt Management, Treasury Management Payroll and Use of Credit Cards)	20	As part of the 2014/15 internal audit plan, it was agreed with management and external audit that coverage of the key financial systems move to being cyclical as opposed to each system being audited annually to reduce duplication and the impact of our work on the Finance Team. There is scope to embrace data analytics tools (such as IDEA testing) in the approach to these audits. Coverage in the last four years has been as follows: <ul style="list-style-type: none"> ● 2019/20 - Cash and Bank (Trust), Creditors (Authority), Creditors (Trust), Debtors (Trust) ● 2018/19 - Treasury Management and Budgetary Control ● 2017/18 - Debt Management, Payroll and Use of Credit Cards ● 2016/17 - Creditors, Debtors, Cash and Banking 	Keith Kellard – Head of Finance
General Audit Induction and Performance Management of Staff	8	Potential areas include: <ul style="list-style-type: none"> ● Local induction; ● HR induction; ● Objective Setting; ● Appraisals; and ● Performance Management. 	Victoria Yates – Head of HR

Audit	Planned Days	Proposed Coverage	Lead Contact(s)
Contingency (Specific audits to be determined)	20	To Be Determined – management and Internal Audit have suggested keeping a pot general audit days open, with specific audit areas to be agreed throughout the year, to be aligned to Covid-19 / emerging risks and the end of the Leisure Services Contract 2019/20. Current suggestion is for two audits to be covered, one 12 days, one 8 days. However, this should remain flexible and days should be utilised as seen fit (and based on risk).	Authority Senior Management Team
Facilities - Unannounced Spot Checks	15	As requested by management, we will complete a spot check to assess the venue's compliance with policies and procedures relating to invoicing, income & cash handling, purchases, stock management and vouchers & discounts. Management have requested a light touch approach this year. Focus should potentially be on venues which have remained open during the Covid-19 lockdown period, as this is where most auditable activity will be.	Dan Buck – Corporate Director
IT Audit			
To Be Determined	10*	To be determined but will likely cover follow up of the recommendations raised as part of the 2019/20 audits of Cyber Security and Business Continuity. * Due to specialist nature of input for IT audits, the suggested input of 10 days will need to be discussed and clarified at the point the specific audit coverage is agreed.	Simon Clark – Head of IT

Contract Audit	15 **	Dan Buck – Corporate Director
Contract Management	15 **	Dan Buck – Corporate Director
Contract Management		
Exact scope to be agreed once a sample of contracts have been selected. However, potential areas will include monitoring of contractor's performance, escalation process, remedies and renewal/extension process.		
Some expected coverage expected on Grounds Maintenance (but TBC).		
** Contract audit requires specialist input. Depending on the nature of the work requested, there may be a need to adjust the number of days spent in this area to ensure suitable time and resource can be allocated. It may be possible to move some time out of the Contingency allocation shown above, without impacting total budget.		
Follow-Up, Management and Consultation, and Contingency		N/A
Follow-Up	7	N/A
Completion of follow-up work on recommendations raised and agreed as part of the 2019/20 Internal Audits.		
The follow-up work is of key importance in terms of ensuring that previously raised and agreed recommendations have been implemented by management. If this is not the case, the risk exposure is not lowered in respect of the weaknesses originally identified, and hence the value of the internal audit work undertaken is reduced.		
Management and Consultation	12	N/A
To cover attendance by Mazars management at relevant Audit Committee meetings and production of required reports for these. Also to cover attendance at progress meetings and any other meetings not specifically related to individual audits (e.g. plan production, update, contract management etc.). In addition, to cover Mazars managements' non-audit specific liaison and communication with officers across the Authority and with the Authority external auditors.		
Total	107	

Appendix 1 - Statement of Responsibility

We take responsibility to Lee Valley Regional Park Authority for this report which is prepared on the basis of the limitations set out below.

The responsibility for designing and maintaining a sound system of internal control and the prevention and detection of fraud and other irregularities rests with management, with internal audit providing a service to management to enable them to achieve this objective. Specifically, we assess the adequacy and effectiveness of the system of internal control arrangements implemented by management and perform sample testing on those controls in the period under review with a view to providing an opinion on the extent to which risks in this area are managed.

We plan our work in order to ensure that we have a reasonable expectation of detecting significant control weaknesses. However, our procedures alone should not be relied upon to identify all strengths and weaknesses in internal controls, nor relied upon to identify any circumstances of fraud or irregularity. Even sound systems of internal control can only provide reasonable and not absolute assurance and may not be proof against collusive fraud.

The matters raised in this report are only those which came to our attention during the course of our work and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. Recommendations for improvements should be assessed by you for their full impact before they are implemented. The performance of our work is not and should not be taken as a substitute for management's responsibilities for the application of sound management practices.

This report is confidential and must not be disclosed to any third party or reproduced in whole or in part without our prior written consent. To the fullest extent permitted by law Mazars Public Sector Internal Audit Limited accepts no responsibility and disclaims all liability to any third party who purports to use or reply for any reason whatsoever on the Report, its contents, conclusions, any extract, reinterpretation amendment and/or modification by any third party is entirely at their own risk.

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LEE VALLEY REGIONAL PARK AUTHORITY

AUDIT COMMITTEE

25 JUNE 2020 AT 13:00

Agenda Item No:

7

Report No:

AUD/109/20

**ANNUAL REPORT ON HEALTH & SAFETY 2019/20
AND HEALTH & SAFETY AUDIT PLAN 2020/21**

Presented by the Corporate Director

SUMMARY

This report sets out the work provided by RD Health & Safety, the Authority's Health & Safety service provider, during the financial year 2019/20. The report covers all aspects of Health & Safety work carried out within the Authority and Lee Valley Leisure Trust Ltd (the Trust).

The main areas for Members to note are:

- a combined (Authority and Trust) corporate average score of 93.2% on all Health & Safety audits was achieved against a stretch target of 95%, an increase of 4.3%;
- of the 7.1 million visits, accidents reduced from 1.83 per 10,000 visits in 2018/19 to 1.57 per 10,000 visits in 2019/20;
- 3 accidents (4 in 2018/19) were reported to the Health & Safety Executive (under RIDDOR);
- completion of a comprehensive training programme;
- establishing the Joint Water Safety Partnership;
- major events including FIH Pro-league, ICF Canoe Slalom World Cup, Bank Holiday Boat Festival, Countryside Live, Music festivals at Three Mills and other smaller events.

RECOMMENDATIONS

- Members Note: (1) the annual report of RD Health & Safety for 2019/20 detailed in Appendix A to this report;
- Members Approve: (2) the aims and objectives for 2020/21, set out in Appendix A in the annual report of RD Health & Safety; 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 RDHS) were again appointed as the approved provider. RDHS extended their contract with the Lee Valley Leisure Trust Ltd until 31 March 2020 and with the Authority for a further three years until 30 September 2022. This report looks at the delivery of the H&S service during 2019/20 and summarises the scope of audit coverage during the last financial year.

HEALTH & SAFETY WORK – 2019/20

- 2 All planned H&S activity was completed in accordance with the 2019/20 plan along with increased support for Events and a number of special reviews and activities carried out with an emphasis on water and fire safety.
- 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 – 2019/20

- 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 both the Authority and the Trust, it states:

Their view is that elected Members of the Authority can seek a higher level of assurance from the Health & Safety work carried out during 2019-20;

Based on the audits completed in our Health & Safety Assurance Programme covering the period, 1 April 2019 to 31 March 2020, 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 higher level of assurance regarding the effective and efficient achievement of Lee Valley's objectives.

In respect of the Trust there is also robust and effective systems giving a reasonable level of assurance:

Based on the audits completed in our Health & Safety Assurance Programme

*covering the period, 1 April 2019 to 31 March 2020, 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, LVLTA has **robust and effective systems** over risk and Health & Safety, which provide **reasonable assurance** regarding the effective and efficient achievement of Vibrant objectives.*

KEY HIGHLIGHTS - 2019/20

- 8 The key work delivered from the H&S team during 2019/20 is detailed in Appendix Z to this report. In summary, the key highlights are:
- achieving a corporate average score of 93.2%;
 - delivery of comprehensive training and e-learning;
 - supporting the Joint Water Safety Partnership;
 - new process and emphasis regarding Fire risk management;
 - major events including FIH Pro League, ICF Canoe Slalom World Cup, Bank Holiday Boat festival, Music festivals at Three Mills and Countryside live, along with support at other smaller events across LVRPA and the Trust.
- 9 The Authority (96.1%) and Trust (91.9%) achieved a combined average 93.2% score across all sites (95% stretch target set for 2019/20) compared to 88.9% achieved in 2018/19. 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 of 95% will be set in 2020/21 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 93.2% combined score RDHS believe the Authority and the Trust were not necessarily exposed to increased risk as the fall in the number of accidents per 10,000 visits indicates, although additional work is required to ensure focus remains on the risk profile of the Authority and the new Leisure Services Contract contractor (once in place), towards overall compliance and the effective delivery of the H&S Management System.
- 11 The RDHS report also includes a summary of RIDDOR incidents 3 during the year (4 in 2018/19), and provides detail of the position with regard to insurance claims up to 31 March 2020.

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 (7.1 million 2019/20 down from 7.4 million in 2018/19). Accidents reduced from 1.83 per 10,000 visits in 2018/19 to 1.57 per 10,000 visits in 2019/20.

ANNUAL HEALTH & SAFETY OBJECTIVES 2020/21

- 12 The report by RDHS sets out a summary of objectives for 2020/21 and takes into account the following:
- the Authority's Strategic Risk Registers;
 - a stretch target of 95%;
 - 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 2020/21 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 1.5+ per 10,000 visits, and although there has been an improvement in the overall audit score to 93.2%, 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 target of 95% 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.

Author: Vincent Donaldson, 01992 709816, vdonaldson@leevalleypark.org.uk

PREVIOUS COMMITTEE REPORTS

Audit Committee	AUD/102/19	Annual Report on Health & Safety 2018/19 & Annual Audit Plan 2019/20	20 June 2019
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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
Audit Committee	AUD/39/13	Annual Report on Health & Safety 2012/13 & Annual Audit Plan 2013/14	20 June 2013
Audit Committee	AUD/29/12	Annual Report on Health & Safety 2011/12 & Annual Audit Plan 2011/12	28 June 2012
Audit Committee	AUD/19/11	Annual Report on Health & Safety 2010/11 & Annual Audit Plan 2011/12	02 June 2011
Audit Committee	AUD/08/10	Annual Report on Health & Safety 2009/10 & Annual Audit Plan 2010/11	20 May 2010

APPENDICES ATTACHED

Appendix A	Health & Safety Annual Performance Review April 2019 to March 2020
Appendix B	H&S Policy Statement
Appendix C	Current insurance claims to 31 March 2020

LIST OF ABBREVIATIONS

HSE	Health & Safety Executive
H&S	Health & Safety
LVWWC	Lee Valley White Water Centre
BSC	British Safety Council
RDHS	Right Directions Health & Safety
LSC	Leisure Service Contract
LVLT	Lee Valley Leisure Trust Ltd (trading as Vibrant Partnerships)
RIDDOR	Reporting of Injuries, Diseases and Dangerous Occurrences Regulations 2013

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Health & Safety Annual Performance Review

April 2019 to March 2020

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Introduction

RDHS Ltd are the approved contractor for delivering a Health & Safety contract to the Lee Valley Regional Park Authority and Vibrant Partnerships. This report covers an annual performance review of Health & Safety across the Authority and Vibrant, recommending a plan for the year ahead in 2020-21.

Assurance

In our view elected Members of the Authority and Trustees of Vibrant Partnerships can seek a high level of assurance from the Health & Safety work carried out during 2019-20;

Lee Valley Regional Park Authority

*Based on the audits completed in our Health & Safety Assurance Programme covering the period, 1 April 2019 to 31 March 2020, 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 higher level of assurance** regarding the effective and efficient achievement of Lee Valley's objectives*

Vibrant Partnerships

*Based on the audits completed in our Health & Safety Assurance Programme covering the period, 1 April 2019 to 31 March 2020, 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, Vibrant Partnerships (Vibrant) has **robust and effective systems** over risk and Health & Safety, which provide **reasonable assurance** regarding the effective and efficient achievement of Vibrant objectives.*



Delivery of 2019-20 Plan

- A large proportion of time spent providing event safety support advising on both health and safety and spectator safety
- One Safety Leadership team meetings held during 2019-20 (joint Authority and Trust)
- Four Safety Coordination Group (SCG) meetings have been held during 2019-20, attendance remained inconsistent throughout the year although improving through Q3 and Q4
- The H&S Team achieved NEBOSH Diploma and Grad. IOSH status in 2019-20
- Water Safety Partnership Awareness event held at White Water Centre in March 2020
- Investigation over request to install throw line boards within the Park
- Water Safety Assessments carried out with key risk areas highlighted
- Claims Defensibility Training delivered by Authority Insurers
- 445 Training Courses delivered through E-Learning
- 120 staff successfully completed classroom-based training
- 173 Counter Terrorism Training delivered through E-Learning.

Policy

- LVRPA Policy Statement was signed and issued in July 2019 (and a new Policy Statement is attached to this report for approval from July 2020)
- Vibrant Partnerships H&S Policy Statement has been archived from April 2020 and will be retained for a period of 3 years.

Health and Safety Resourcing

- H&S Team continue to deliver support services across all functions, supporting all LVRPA and Trust Venues, Youth & Schools and IT, Rangers, Fisheries, Farm and Myddelton House
- Jack Bernard joined the H&S team to deliver health and safety operational support and assurance work
- Continue to support Events
- Joe Ryan delivering strategic leadership for the H&S Team
- The H&S Team achieved NEBOSH Diploma and Grad. IOSH status in 2019-20.

Safety Leadership Team

- One Safety Leadership team held during 2019-20
- Focus has been on;
 - *Training (inc. attendance)*
 - *Workforce Engagement*
 - *Event Safety*
 - *Emergency Procedures*
 - *Water safety.*

Safety Coordination Group

- Four Safety Coordination Group (SCG) meetings have been held during 2019-20.
- Engagement from those attending continues to be very good
- The focus during 2019-20 has been;
 - *H&S Survey roll out delay*
 - *E Learning updates progress*
 - *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

- Identified that VeloPark and WWC have been using different Permit to Work forms – work completed to bring these in line with all sites and include any specific variations within Contractor Management section of HSMS
- Further work ongoing with APMD to update approved contractors list and Permit to Work process.

Health & Safety related meetings attended;

- Monthly H&S Management meetings
- Monthly H&S Operations meetings
- LOC planning meetings for Canoe Slalom World Cup in 2019 & European Championships 2020
- 2020 Pro League and Hockey Olympic Qualifiers planning
- Leisure Service Contract monitoring planning meeting
- Venue specific H&S support days
- WWC new rafting products development meeting
- Quarterly H&S Training Coordination meeting with HR Dept
- Attendance at Safety Advisory Group's (SAG)
- Water Safety Partnership quarterly updates
- Quarterly H&S Training Coordination meeting with HR Dept.

Water Safety Partnership

We have continued attendance at the multi-agency Robbie Lea Water Safety Partnership;

- Water Safety Partnership meeting held in May 2019 and January 2020
- Water Safety Partnership Awareness event held at White Water Centre in March 2020, very good attendance from multiple schools and stakeholders to deliver education and engagement sessions including those from Police, Fire, Youth and Schools and White Water Centre coaches.
- Still ongoing investigation over request to install throw line boards within the Park. There is funding available however if deemed it necessary to install these it would be dependent on the risk rating from Rangers report (to be finalised) and agreement that Stakeholders will share responsibility to manage and maintain these

- Water Safety Assessments carried out with key risk areas highlighted
 - *The potential risk spots in the Park tend to be in isolated locations, and any throw lines would likely be vandalised. Difficult to maintain / manage effectively to serve its purpose. This is a sensitive issue that must be managed appropriately*
 - *The environment of LV is very different to many other locations given the high volume of open water and number of remote locations around the park which has been taken into account when assessing the suitability of throw lines and other control measures that can be sited in the Park.*

Communication & Consultation

- Water safety messages (Summer and Winter) reviewed and posted on the 'Visit Lee Valley' website prior to significant warm/cold weather setting in
- Extreme Hot Weather information was also added to the website in light of the extended periods of hot and dry weather.

Staff Competency – Learning and Development

- Claims Defensibility Training;
 - *Defensibility training was delivered via a half-day session and delivered by our insurers Travelers. This training included risks, duty of care and statutory requirements and look at control measures, how we can build on this to be more resilient and give more confidence on the claims process.*
- Planning meetings held with Learning and Development Manager to establish priorities including updates to E Learning content, coordination of training matrices and future courses
- Cancelled Training during 2019-20;
 - *First Aid at Work Refresher*
- Additional Training was delivered in 2019-20;
 - *First Aid at Work*
 - *IOSH Managing Safely*
 - *NVQ Level 4 – Spectator Safety Management*



Health & Safety Annual Performance Review

April 2019 to March 2020

Training Provision / Staff Competency 2019-20

Health & Safety E-Learning Modules													
Course Title	Number of Course Completions												
	April	May	Jun	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Total
COSHH & Hazardous	1	3	1	4	4	4	5	3	3	2	3	4	37
Display Screen Equipment	2	2	1	5	10	4	1	6	2	2	2	4	41
Electrical Safety	1	3	1	3	3	4	4	8	2	3	3	3	38
Facility Inspection	1	2	2	4	3	1	3	6	2	3	1	4	32
H&S Induction	4	2	7	4	3	5	2	7	6	4	1	3	48
Lone Working	1	1	3	2	5	2	4	6	6	1	2	3	36
Manual Handling	3	3	3	3	4	5	5	7	6	4	2	4	48
Permits to Work	1	1	2	2	2	1	3	4	2	2	3	4	27
Slips and Trips	0	1	1	4	4	2	3	4	2	4	3	3	31
Work Equipment	0	1	1	2	3	3	1	5	3	3	2	4	34
Working at Height	0	1	1	2	2	0	3	4	5	2	2	3	25
Legionella Awareness	1	3	7	3	3	6	3	9	3	2	3	3	46
Totals	15	23	30	38	45	43	37	70	42	32	27	42	445

Class Based Sessions			
Course Name	Number of Course Completions		
	Date	No. Delegates Attended	No. Delegates Achieved
First Aid Refresher	15/07/2019	1	1
Emergency First Aid	15/08/2019	2	1
Fire Marshall Training	10/09/2019	4	4
First Aid at Work	16/09/2019	4	4
Emergency Pediatric First Aid	17/10/2019	8	8
IOSH Working Safely	21/11/2019	15	15
Food Safety Level 2	02/10/2019	8	8
Claim Defensibility Training	16/10/2019	19	19
Safeguarding Training	14/10/2019	15	15
Food Safety Level 2	15/10/2019	15	15
Fire Safety	05/12/2019	5	5
First Aid at Work	06/01/2020	14	14
First Aid Refresher	14/01/2020	10	10
First Aid Re-qualification	31/01/2020	2	2
Totals		121	120

Counter-Terrorism Modules (E-Learning)													
Course Name	Number	Number of Course Completions											
		April	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar
Module 1: Introduction to	0	1	1	4	8	2	2	0	0	0	6	6	32
Module 2: Identifying Security	0	1	1	4	7	3	2	9	0	0	0	0	27
Module 3: How to Identify and	0	1	1	4	7	3	2	6	0	0	0	0	24
Module 4: How to Identify and Deal	0	0	1	4	7	3	2	6	0	0	0	0	23
Module 5: What to do in the Event of a	0	0	1	3	7	3	2	7	0	0	0	0	23
Module 6: How to Respond to a	0	0	1	4	7	3	2	7	0	0	0	0	24
Module 7: Summary and	0	0	1	4	7	3	2	3	0	0	0	0	20
Totals	0	3	7	27	59	20	14	38	0	0	6	6	173

Online Training Courses			
Course Name	Number of Course Completions		
	Date	No. Delegates Attended	No. Delegates Achieved
IOSH Managing Safety	30/01/2020	5	5
Totals		5	5



Do

- Both LVRPA and Vibrant Partnerships Health and Safety Management System (HSMS) have 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
- Finalised 'Safe Use of Drones' procedure and templates for HSMS.

Health & Safety Management System

- Both LVRPA and Vibrant Partnerships Health and Safety Management System (HSMS) have been reviewed and updated
- Updates from April 2019;
 - *H&S Policy Statements*
 - *H&S Support*
 - *Asbestos*
 - *Confined Spaces*
 - *Construction, Design & Management (CDM)*
 - *Contractor Management*
 - *Electricity*
 - *Event Safety*
 - *Fire Safety*
 - *First Aid*
 - *Legionella*
- Updates from October 2019;
 - *Staff Competency*
 - *Worker Engagement*
 - *Accident & Incident Reporting*
 - *Display Screen Equipment (DSE)*
 - *Countryside Management*
 - *Emergency Action Plan (Venues)*
- All HSMS documents are up to date on Compass to ensure accessible to staff
- Ongoing work to make sure that HSMS Compass files are up to date and accessible for staff and site including planning for non-LSC venues returning to the Authority from April 2020
- Finalised 'Safe Use of Drones' procedure and templates for HSMS.

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:**
 - *H&S team reviewed and update contingency planning for adverse weather conditions, which included detailed plan for how to deal with potential lightning strikes*
 - *Work has continued in relation to how we are able to provide improved lightning protection at HTC in the event of a lightning strike as some of the seating remained unprotected*
 - *Provided Safety Officer role for 13 International matches over 11 days*
- **ICF Canoe Slalom World Cup:**
 - *The H&S Team reviewed the lightning protection contingency plan for the Canoe World Cup at WWC*
 - *Spectator numbers were approx. 2,500 which is very good numbers. The H&S Team worked with BC in regard to seating arrangements on grassy banks and no formal stand*
 - *Provided Safety Officer role over 3 days of competition*
- **In May a funfair at the Olympic Park. We are leasing space to a third party**
- **Three Mills – August event over multiple weekends. H&S team focused on observation of third-party promoter delivering and will undertake site visits to monitor**
- **Bank Holiday Boat festival - Event at the Showground Country Park, number of visitors was approx. 5000. Stalls, as well as boats on the river**
- **Authority Events Team**
 - *Notable support has been provided to the Events Team in providing assurance on third party festivals at Three Mills and Waterworks as well as Countryside Live*
 - *Reviews of documentation, site inspections and on-site presence have helped the team facilitate safe events and mitigate risks.*

Specific Health and Safety Support

- **LV Holyfield – Undertaken review of Welding operations following HSE update to regulations – action taken by farm to install LEV system and improved signage and updated risk assessment**
- **LV Rangers – Supporting the team during transition of workforce, reviewing water safety patrols**
- **Working with APMD to review safety arrangements around East India Dock – potential to install chains at water level within the dock**
- **Met with volunteer Manager to look at BIP development and any specific H&S considerations – need to produce Risk Assessment**
- **Campsites & LV Ice Centre - Support work to improve their processes following poor audit score**
- **WWC - review of Beach Play Park Risk Assessments and training to ensure robust**
- **The Wave Project – As part of the planning application process we have been working closely with LV Project Manager, Picketts Lock Manager and Contractor to ensure that digging of trial pits and collection of samples is completed safely and controls in place to manage risk of Asbestos presence**
- **Dobbs Weir – Review of procedures in place for new hot tubs operation and cleaning regimes.**

Check

- LVRPA Accidents (25/23) have increased and Incidents have decreased (486/602) *
- Vibrant Partnerships Accidents (478/632) have decreased & Incidents have increased (120/83) *
- RIDDOR reports (LVRPA 1/0), Vibrant (2/4) *
- Staff Accidents (LVRPA 12/11), Vibrant (25/41) *
- Contractor Accidents (LVRPA 0/0), Vibrant (7/7) *
- Overall decrease in Accidents & Incidents across both organisations by 231 (1109/1340) *
- Footfall decreased by 229,172
- Accident Incidence Rate (AIR); $No. \text{ of } Acc' / Inc' \times 10,000 \text{ visits} / Total \text{ No. of Visits} = \underline{No. \text{ of Accidents per } 10,000 \text{ visits}}$
- AIR 2019-20 = 1.57 (1.83) per 10,000 visits
- 2 new Personal Injury Insurance Claims in 2019-20
- 8 current 'live' Personal Injury Insurance Claims in 2019-20
- 1 Personal Injury Insurance Claims 'closed' in 2019-20
- 5 Personal Injury Insurance 'Notification Only' in 2019-20.

* (2019-20 / 2018-19 figures)

Proactive Monitoring

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.

Quarterly E-Coli inspections have been completed at both farms with no identified issues at each. Noted that farms not open to the public at the time of inspections.

LVRPA Accident / Incident Figures 2019-20 (including 2018-19 comparator)

LVRPA									
Month	Accidents reported			Incidents reported			RIDDOR Reports		
	2019-20	2018-19	Direction of Travel	2019-20	2018-19	Direction of Travel	2019-20	2018-19	Direction of Travel
Apr	3	0	🔴	89	57	🔴	1	0	🔴
May	0	2	🟢	64	70	🟢	0	0	🟡
Jun	3	8	🟢	77	52	🔴	0	0	🟡
Q1 Totals	6	8	🟢	230	179	🔴	1	0	🔴
Jul	7	4	🔴	75	102	🟢	0	0	🟡
Aug	3	3	🟡	57	55	🔴	0	0	🟡
Sept	3	2	🔴	29	30	🟢	0	0	🟡
Q2 Totals	13	9	🔴	161	187	🟢	0	0	🟡
Oct	1	1	🟡	17	57	🟢	0	0	🟡
Nov	2	1	🔴	15	46	🟢	0	0	🟡
Dec	2	0	🔴	13	29	🟢	0	0	🟡
Q3 Totals	5	2	🔴	45	132	🟢	0	0	🟡
Jan	0	1	🟢	9	20	🟢	0	0	🟡
Feb	1	1	🟡	7	34	🟢	0	0	🟡
Mar	0	2	🟢	34	50	🟢	0	0	🟡
Q4 Totals	1	4	🟢	50	104	🟢	0	0	🟡
Annual Totals	25	23	🔴	486	602	🟢	1	0	🔴

LVRPA Staff / Volunteer and Contractor Accident Figures

LVRPA						
Month	Staff / Volunteer Accidents			Contractor / Agency Accidents		
	2019-20	2018-19	Direction of Travel	2019-20	2018-19	Direction of Travel
Apr	2	0	🔴	0	0	🟡
May	0	1	🟢	0	0	🟡
Jun	0	1	🟢	0	0	🟡
Jul	2	3	🟢	0	0	🟡
Aug	1	2	🟢	0	0	🟡
Sept	1	1	🟡	0	0	🟡
Oct	1	1	🟡	0	0	🟡
Nov	2	1	🔴	0	0	🟡
Dec	2	0	🔴	0	0	🟡
Jan	0	1	🟢	0	0	🟡
Feb	1	0	🔴	0	0	🟡
Mar	0	0	🟡	0	0	🟡
Annual Totals	12	11	🔴	0	0	🟡

Vibrant Partnerships Accident / Incident Figures (Including 2018-19 comparator):

Vibrant Partnerships									
Month	Accidents reported			Incidents reported			RIDDOR Reports		
	2019-20	2018-19	Direction of Travel	2019-20	2018-19	Direction of Travel	2019-20	2018-19	Direction of Travel
Apr	32	66	■	8	12	■	0	0	■
May	54	73	■	5	3	■	0	1	■
Jun	36	83	■	17	4	■	1	0	■
Q1 Totals	122	222	■	30	19	■	1	1	■
Jul	37	79	■	8	11	■	0	1	■
Aug	71	65	■	11	14	■	0	0	■
Sept	76	34	■	37	11	■	0	0	■
Q2 Totals	184	178	■	56	36	■	0	1	■
Oct	36	44	■	6	7	■	1	0	■
Nov	29	52	■	2	1	■	0	0	■
Dec	24	28	■	2	8	■	0	1	■
Q3 Totals	89	124	■	10	16	■	1	1	■
Jan	12	38	■	3	2	■	0	1	■
Feb	37	36	■	0	5	■	0	0	■
Mar	34	34	■	21	5	■	0	0	■
Q4 Totals	83	108	■	24	12	■	0	1	■
Annual Totals	478	632	■	120	83	■	2	4	■

Vibrant Staff / Volunteer and Contractor Accident Figures

Vibrant Partnerships						
Month	Staff / Volunteer Accidents			Contractor / Agency Accidents		
	2019-20	2018-19	Direction of Travel	2019-20	2018-19	Direction of Travel
Apr	3	4	■	0	1	■
May	7	4	■	1	0	■
Jun	0	7	■	1	3	■
Jul	6	10	■	2	1	■
Aug	5	1	■	1	1	●
Sept	0	1	■	1	0	■
Oct	2	3	■	0	1	■
Nov	1	4	■	1	0	■
Dec	1	2	■	0	0	●
Jan	0	5	■	0	0	●
Feb	0	0	●	0	0	●
Mar	20	0	■	0	0	●
Annual Totals	<u>25</u>	<u>41</u>	●	<u>7</u>	<u>7</u>	●

Quarterly Usage Rates v Number of Accidents 2019-20

Figures across both organisations and include contractors reported accidents & incidents

LVRPA & Vibrant Partnerships Combined							
Quarter	Total Accidents & Incidents Reported		Visitor Figures		Accidents & Incidents per 10,000 visits		
	2019-20	2018-19	2019-20	2018-19	2019-20	2018-19	Direction of Travel
Q1	388	428	2,075,388	2,154,564	1.87	1.99	■
Q2	414	410	2,169,132	2,438,187	1.91	1.68	■
Q3	149	274	1,599,837	1,378,071	0.93	1.99	■
Q4	158	228	1,234,432	1,337,139	1.28	1.71	■
Annual Totals	<u>1,109</u>	<u>1,340</u>	<u>7,078,789</u>	<u>7,307,961</u>	<u>1.57</u>	<u>1.83</u>	●

Summary of Accidents, Incidents and Near Miss Reports – LVRPA

- 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
- Incidents involved the use of BBQ's in the Park
- Tottenham and Walthamstow Marshes most prominent incident locations and most common incident types are nuisance / abandoned vehicles and rough sleeping
- High number of unauthorised swimming incidents at Glen Faba.



Health & Safety Annual Performance Review

April 2019 to March 2020

Summary of Accidents, Incidents and Near Miss Reports – Vibrant

- Drop in number of accidents being reported across Venues – this is believed to be accurate reflection of status given previous improvements in reporting by teams and in follow up interrogation with Venue teams and low overall usage during this period including closures in March
- High number of staff 'accidents' as this includes those who reported self-isolation due to Coronavirus symptoms during March
- VeloPark and White-Water Centre most prominent accident locations.

RIDDOR Reportable Accidents

- 3 RIDDOR Reportable accidents during 2019-20
- **Gunpowder Park** – Countryside Assistant suffered a Cut / Laceration. IP was holding wood block fencing being cut, human error cutting knuckle and tendon. Had stitches and signed off work
- **LV Riding Centre** – involving a rider falling from a horse and suffering a neck injury. IP lost his balance and slipped off the side of Jubilee whilst riding in canter. Riding under instruction.

Prime configuration

- Feasibility review of Prime system (Accident & Incident reporting software) and whether there is alternative system that could be implemented has been postponed given lack of viable alternatives and fact LSC venues coming back into Authority on temporary basis. Decision made with IT Team to return to this in Autumn with plan to set up any new system from April 2021
- From April 2020 all Vibrant venue figures will be incorporated into LVRPA figures
- While continuing with Prime we are working with the developers to implement updates to the system interface and configuration – aim to improve usability and notifications.

Personal Injury Insurance Claims Management

- See Appendix 3 for the full Insurance Claims Summary

New personal injury claims 2019-20

- **381 (WWC) 27/02/20** - Staff slipped in kitchen on wet floor. Internal investigation completed however member of staff been off work since and requires surgery, so insurers notified Loss Adjuster attended and report confirmed **liability accepted**. Reserve has been set however while IP still off sick the figure will likely increase.
- **382 (LVIC) 7/2/20** - Claimant suffered fractured wrist in two places following fall on Ice Pad. Stated that pad was overcrowded and they were hit by skater going opposite way. Also stated low number of marshals to manage session. 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. **Open and Active**

'Live' personal injury claims 2019-20

- **370 (Dobbs Weir)** - Claimant lent on the decking (Wigwam) and it gave way causing the Claimant to fall off the decking onto the floor. (8/1/18) **Liability accepted and reserve set**
- **373 (WWC)** – Member of staff at WWC who slipped on wet inflatable suffering multiple leg fractures. **Liability accepted** however final fees to be confirmed
- **377** – 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. **Liability denied** at this time however ongoing dialogue with insurers over this
- **378 (WWC)** - Child injured themselves climbing on low wall next to sand play park due to nail sticking out of fence. **Liability accepted and reserve set**
- **379 (Ice Centre)** - Alleged that minor suffered multiple leg fractures after fall on ice and subsequent drop by member of staff while dealing with injured party. Loss adjuster has completed report and insurers advise they have **rejected claim** based on evidence provided, awaiting update before closing
- **380 (Dobbs Weir) 1/2/19** - Customer hit height barrier when leaving premises causing damage to vehicle and bicycle on roof. Claimed that insufficient signage and lighting warning of this. **No response from claimant solicitors so non-active**
- **381 (WWC)** – Loss Adjuster attended, and report confirmed **liability accepted**. Reserve has been set however while IP still off sick the figure will likely increase.

Closed personal injury claims 2019-20

- **Notification Only (HHF)** – Bird of Prey incident at Hayes Hill Farm. **Liability denied** and claimant passed onto Coda Falconry to respond directly
- **372 (Old Mill & Meadows)** - 12/4/19. File re-opened as claimant solicitors have challenged our denial. Insurers maintain denial however BLM nominated to accept service should they consider it reasonable to litigate. 16/7/19 - **No response for 3 months so has been closed by insurers.**
- **374 (Waterworks)** – Member of public tripped on uneven path in Nature Reserve. Payment made by insurers to value of £9,088.20.

Insurance Issues / Risk Surveys

- Nothing to report

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

- HSE visit to Stansted Marina in light of Welding Fumes Regulation changes, recommendations for improvement provided and H&S Team working with the team there to ensure these are implemented.

Act

H&S Audits

- These were undertaken by H&S Team during Q4 across all Vibrant and key Authority venues, scores are outlined below
- In summary there was a marked improvement across the board, particularly the Vibrant venues which achieved an average score of over 90% for the first time
- All bar one Vibrant venue achieved an improved score (exception being Waterworks however remedial works being undertaken there to improve the situation)
- LVRPA Sections all achieved a very close score to previous year however while score show drops across a number of Sections this is acceptable given the continued high standards and maintaining the average score above 95%
- Areas for improvement are Incident Management Plans (a number were out of date at venues), shared premises, in particular Youth & Schools and Ice Centre, and Noise management issues
- 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
- Food Hygiene Audit completed for VeloPark – No significant issues identified.

Health & Safety Annual Performance Review

April 2019 to March 2020

	Overall Compliance	2018-19 Score	Year on Year Variance
Venue			
Fisheries	97.2	98.6	-1.4
Greenspaces	94.7	95.5	-0.7
Holyfield Hall Farm	96.7	95.2	1.6
Myddelton House	96.3	95.7	0.7
Myddelton House Gardens	94.0	97.8	-3.8
Youth & Schools	97.6	97.7	-0.0
LVRPA Average	96.1	96.7	-0.6
Dobbs Weir Campsite	90.0	86.1	3.9
Hayes Hill Farm	93.5	83.7	9.8
LV Athletics Centre	94.5	93.9	0.6
LV Hockey & Tennis Centre	98.0	95.6	2.4
LV Ice Centre	90.7	73.7	17.0
LV Riding Centre	95.0	90.4	4.6
LV Velopark	99.5	98.9	0.6
LV White Water Centre	98.9	95.7	3.1
Picketts Lock Campsite	93.8	69.0	24.8
Picketts Lock Golf	82.4	61.5	20.9
Sewardstone Campsite	90.3	86.3	3.9
Springfield Marina	93.7	91.0	2.7
Stanstead Marina	97.0	94.1	2.9
Waterworks	70.1	76.8	-6.7
Vibrant Partnerships Average	91.9	85.5	6.5
Combined Average	93.2	88.9	4.3



Health & Safety Annual Performance Review

April 2019 to March 2020

Health and Safety Audit Targets and Results

Company	Target 2019-20	Actual 2019-20
LVRPA & Vibrant	95%	93.2%
LVRPA	95%	96.1%
Vibrant Partnerships	95%	91.9%

Stretch Target for Authority proposed at 95% for 2020-21.

Legislation Updates

- Recognition of Mental Health Issues in the Workplace
- EU (Withdrawal) Act 2018
- Drone Safety – Air Navigation Amendment Order 2018
- Bouncy Castles and Other Play Inflatables: Safety Advice
- Sentencing Council: New Manslaughter Definitive Guidelines



Health & Safety Annual Performance Review

April 2019 to March 2020

AIMS & Objectives for 2020-21

Seek agreement of the annual health and safety audit targets

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

General Objectives

- Advising the Authority on the COVID-19 Planning and the Re-Opening Plan of 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 A: LVRPA Health and Safety Policy Statement
- Appendix B: Personal Injury Insurance Claims Summary
- Appendix C: LVRPA & Vibrant Partnerships Health and Safety Audit Benchmarking

Lee Valley Regional Park Authority Health & Safety Policy Statement

Issue 15

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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Personal Injury Insurance Claims Summary

Lee Valley Regional Park Authority - Policy number: UCPOP3344584
 Lee Valley Leisure Trust Limited - Policy number: UCPOP3981842

Last Updated: 31/03/20

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	Claimant was staying in a 'higham' surrounded by raised decking. Claimant lent on the decking and it gave way causing the Claimant to fall off the decking onto the floor. 18/12/17-Report complete and submitted to insurers, awaiting further guidance. 8/1/18-liability admitted and reserve set, awaiting update. Spinelle has been replaced to reduce the gap
373	Trust	887259	22/07/2017	19/01/2018	WWC	£30,406	£0	Open	Active	Claimant was helping to put away large bouncy castle 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. 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 5/4/18 - Accident Investigation Report and supporting documents submitted to insurers 22/5/18 - Insurers believe this should be referred to Airque based on evidence provided 5/8/18 - Insurers have updated their position and recommend we accept liability - reserve increased 9/8/18 - Liability accepted by Trust - awaiting further updates 24/9/18 - Employee loss of earnings info sent to insurers - awaiting update 1/11/19 - Reserved currently at £30k
377	Trust	894673	10/03/2018	15/08/2018	Sutrans Tunnel (nr HTC/MTS Trail)	No reserve	£0	Open	Active	15/8/18 - Claimant solicitor 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 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 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 16/11/18 - Insurers have rejected claim based on LV report and will update in 3 months unless hear back from solicitors 14/1/19 - Solicitor has come back with request for further information and challenging initial denial. More detail to be provided 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 15/1/20 - no response from claimants solicitors so non-active 7/2/20 - Notification from LLDC that claim has been made against them - H&S to respond with update
376	Trust	895049	08/07/2018	30/08/2018	WWC	£2,080	£0	Open	Active	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. 7/11/18 - Report submitted to insurers 20/12/18 - Insurers advice to accept liability and have set reserve on this at £2080
379	Trust	897059	01/09/2018	16/10/2018	LVC	No reserve	£0	Open	Non-Active	18/10/18 - CNF received direct from solicitor - alleged that minor 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 recommendation 14/1/19 - Loss Adjuster has advised to deny liability based on witness statement provided by worker. Will await further update from insurers
380	Trust	900558	24/08/2018	01/02/2019	Dobbs Weir Caravan Park	No reserve	£0.00	Open	Non-Active	1/2/19 - Customer hit height barrier when leaving premises causing damage to vehicle and bicycle on roof. Claimed that insufficient signage and lighting warning of this. Investigation commenced with Venue 15/1/20 - No response from claimant solicitors so non-active

Personal Injury Insurance Claims Summary

Lee Valley Regional Park Authority - Policy number: UCPOP3344584
 Lee Valley Leisure Trust Limited - Policy number: UCPOP3981842

Last Updated: 31/03/20

Our Ref	Trust / Authority	Travelers Ref	Date of Incident	Date Listed	Location	Current Reserve	Payments Made	Open / Closed	Active / Non-Active	Status
381	Trust	903621	02/01/2019	30/04/2019	WWC	£24,500.00	£0.00	Open	Active	<p>30/4/19 - 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</p> <p>24/7/19 - Letter sent from Solicitor submitting claim - acknowledged and forwarded onto Travelers. SMT informed and formal investigation report undertaken</p> <p>28/8/19 - H&S met with Loss Adjuster to provide statements and document evidence. Indications that liability will be accepted however will await report.</p> <p>4/9/19 - Loss adjuster report recommends acceptance of liability and to settle on best terms - Confirmation of Reserve set at £24.5k</p> <p>17/9/19 - Confirmed to insurers that liability accepted</p> <p>14/11/19 - Insurers wish to contact HR directly to assess wages information as reserve likely to increase</p>
382	Trust	TBC	31/12/2019	07/02/2020	LVIC	£0.00	£0.00	Open	Active	<p>7/2/20 - New claim notification received from Solicitors. Claimant suffered fractured wrist in two places following fall on Ice Pad. Stated that pad was overcrowded and they were hit by skater going opposite way. Also stated low number of marshals to manage session.</p> <p>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.</p>



Overall Compliance Score	2018-19 Score	Year on Year Variance
97.2	97.9	-0.7
94.7	95.5	-0.7
96.7	94.6	2.2
96.3	95.6	0.7
94.0	97.8	-3.8
97.6	97.7	-0.0
96.1	96.5	-0.4

Venue	Health and Safety Policy Statement	Responsibilities & Structure	Communication & Consultation with employees	Staff Competency / Infra, 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	
Fisheries	100	100	100	100	100	100	100	100	100	100	89	-	100	83	87	100	100	100	100	100	92	93	100	100	100	100	100	100	100		
Greenspaces	100	100	100	93	100	94	-	92	100	94	95	-	100	95	100	100	100	100	100	100	83	93	100	100	78	97	100	89	100		
Holyfield Hall Farm	100	100	100	93	94	100	92	100	100	100	81	-	97	94	87	100	100	100	100	100	100	93	100	100	100	97	92	94	100		
Myddelton House	100	100	100	93	89	93	100	100	100	100	95	-	94	93	100	-	100	100	100	100	100	33	100	100	89	97	-	94	83		
Myddelton House Gardens	100	100	100	93	78	100	92	100	93	100	100	100	81	73	87	-	89	99	93	100	100	93	100	100	89	100	100	78	100		
Youth & Schools	100	100	100	100	100	100	-	100	73	100	83	-	100	93	100	-	100	100	100	100	100	100	89	100	100	100	100	100	100		
LVRPA Ave.	100	100	100	96	94	98	92	99	94	99	81	100	95	89	93	100	96	96	85	100	96	94	89	100	93	98	98	93	97		
Dobbs Weir Campsite	99.0	100	83	85	78	83	83	87	100	64	95	-	83	90	100	-	93	87	83	100	100	93	-	100	86	83	94	100	100	100	
Hayes Hill Farm	100	100	100	73	89	87	100	87	100	78	99	-	97	90	93	-	85	100	100	100	92	87	87	100	93	100	91	100	94	100	
LV Athletics Centre	100	100	75	100	94	87	-	90	100	94	90	83	97	95	100	78	100	100	100	89	100	100	83	100	100	100	93	100	87	100	
LV Hockey & Tennis Centre	100	100	100	100	83	100	100	100	91	100	100	100	100	100	93	100	100	100	100	100	100	87	-	100	100	100	92	100	100	100	
LV Ice Centre	92	100	83	93	100	72	92	92	73	100	81	-	91	95	100	100	89	99	100	100	75	73	87	100	95	83	94	100	100	100	
LV Riding Centre	100	100	100	80	83	89	100	100	87	100	96	-	97	96	87	100	89	100	100	100	100	80	-	100	100	100	100	100	100	100	100
LV Velopark	100	100	100	100	100	100	100	100	100	100	100	100	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	94	100	-	92	100	89	96	100	100	94	80	-	78	93	92	100	100	80	-	100	86	-	97	100	94	100	100
Picketts Lock Campsite	100	100	83	100	94	83	100	100	100	100	89	-	94	95	80	-	78	93	92	100	100	80	-	100	86	-	97	100	94	100	100
Picketts Lock Golf	92	92	63	73	83	83	83	87	73	89	71	-	82	73	93	89	87	87	92	100	92	87	-	83	100	100	100	100	82	100	100
Sewardstone Campsite	100	87	91	80	83	83	-	100	100	90	89	-	85	86	100	-	89	90	92	100	100	73	-	100	92	100	100	100	87	100	100
Springfield Marina	97	100	75	100	100	89	80	87	100	100	94	-	91	90	87	100	100	100	100	100	80	-	83	96	100	100	100	94	100	100	100
Stanstead Marina	96	100	92	91	100	100	100	93	93	94	94	-	91	100	91	100	100	100	100	100	93	-	100	96	100	100	100	100	100	100	100
Waterworks	83	100	62	67	61	72	-	83	75	94	81	97	61	52	33	-	78	70	33	100	83	70	80	75	83	-	57	100	90	100	100
Vibrant Partnerships Ave.	97	96	85	90	89	88	92	91	92	90	90	90	91	90	88	96	89	90	91	91	86	81	86	96	85	97	86	99	90	100	100
Combined Ave.	93.2	91.1	91.1	90	91	92	94	93	93	93	91	92	92	90	90	97	92	92	90	99	56	85	87	97	96	96	97	99	91	99	

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RISK REGISTER 2020/21

Presented by the Corporate Director

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 2020 (Paper AUD/106/20).
- 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. Some of the impacts of the Covid-19 pandemic have been included within the current Risk Register but a sub risk register has been populated to specifically review these impacts. 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 20 September 2018	Residual Risks 14 February 2019	Residual Risks 20 June 2019	Residual Risks 19 September 2019	Residual Risks 27 February 2020	Residual Risks 25 June 2020
	4	3	3	2	3	5
	7	9	9	9	7	7
	7	7	7	8	9	8
Total Risks	18	19	19	19	19	20
Notional Score	461	495	479	462	478	599

- 12 The key point to note since the last review of the register is the overall increase in the corporate risk register residual notional score. This is due to the increased financial and operational risks caused by the Covid-19 pandemic and its effects on the Authority's business and flow of income. The increased operational and financial risks from the LSC Contract Retender (SR9) are also still in place – which had moved from amber to red. This is also reflected within the sub register where some of the individual risks are showing a deterioration. 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. A verbal update will be presented at Committee to advise Members regarding progress.

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 highlighted red.

ENVIRONMENTAL IMPLICATIONS

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

EQUALITY IMPLICATIONS

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

FINANCIAL IMPLICATIONS

- 15 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.
- 16 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.
- 17 Due to the impact of the Covid-19 pandemic, an emergency budget was approved by Members in May at Executive Committee (Paper E/674/20) following a briefing paper to full Authority on the budget implications in April. The impact of Covid-19 will have a long term effect on both the Authority and other businesses and will require close monitoring of the Authority's cash reserves over the coming year, as well as being an important factor in the 2021/22 budget/levy setting process and for the medium term financial plan.

HUMAN RESOURCE IMPLICATIONS

- 18 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

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

RISK MANAGEMENT IMPLICATIONS

- 20 These are dealt with through the main body of the report and through the revised register. Covid-19; the Ice Centre; the Picketts Lock Development; the 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 the approved Business Plan.

Author: Vince Donaldson, 01992 709 816, vdonaldson@leevalleypark.org.uk

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BACKGROUND REPORTS

Lee Valley Regional Park Authority Risk Management Strategy June 2018

PREVIOUS COMMITTEE REPORTS

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)).

STRATEGIC RISK REGISTER AS AT 25 JUNE 2020

Risk ID	Risk Name	Inherent Risk Score				Residual Risk Score				Further Actions Needed to reduce Risk	Deadline for Completion Actions	Officers(s) Responsible	Updated Comments 25/06/2020	Updated Comments 27/02/2020
		Lead	Impact	Likelihood	Total Score	Impact	Likelihood	Total Score	Control/Transfer/Treat/Terminate If Treat, further actions needed)					
SR1	Legal Failure to comply with the 1968 Perik Act and other statutory requirements.	DCEO	8	7	58	6	1	6	6	6	6	DCEO	Ongoing	Ongoing
	Failures to comply with Health & Safety legislation	CD	9	6	54	7	2	14	7	2	14	CD (S&L)	Annual Audits in progress and annual report to Members in June 2020	Annual Audits in progress and annual report to members in June
SR2	Contractual Agreeing to accept a partners' financial terms and conditions that will place an unacceptable long term liability on the Authority	HoF	9	4	36	8	2	16	8	2	16	DCEO/ HoF	Ongoing	Ongoing
	Contractors, Governing Bodies, or Third Party Operator not delivering agreed objectives/contract	HoF	7	6	42	6	2	12	6	2	12	CD (S&L)	Contracts working well and an extension to the Health & Safety contract has been agreed and will start April 14. Contractor appointment for new LSC delayed. CM contract re-tendered. Back 1 year, contractor given to existing contractor due to COVID-19.	Contracts working well and an extension to the Health & Safety contract has been agreed and will start April 14. Contractor appointment for new LSC delayed.
	Management of Facilities Contracts & failure to maintain assets to a good H&S and operational standard	DCS	9	4	36	7	3	21	7	3	21	APMD	APMD Annual Inspections	APMD Annual Inspections & Review. MPG Work complete by 31.12.19

STRATEGIC RISK REGISTER AS AT 26 JUNE 2020

Risk ID	Risk Name	Inherent Risk Score			Residual Risk Score			Treat/Transfer/Trade/Terminate (if Treat, further actions needed)	Further Actions Needed to reduce Risk	Deadline for Completion Actions	Owner(s) Responsible	Updated Comments	Updated Comments
		Impact	Likelihood	Total Score	Impact	Likelihood	Total Score						
SR 3	Resources												
	I.T. Infrastructure does not meet future business need requirements. Authority requires funding for updating or improving IT Infrastructure	HoIT	9	4	38	6	3	24	Support Services Review for new Contract post 2020	31/03/2020	CD	25/08/2020	27/02/2020
	The Authority fails to recruit/retain staff at all levels of the appropriate calibre	CEO	8	8	64	4	4	16	Ongoing Monitoring	On-going	CEO/HoF	25/08/2020	27/02/2020
SR 4	Financial Management												
	Financial Risks of over/under spent budget through non-achievement of income targets or inaccurate budget forecasting. Insufficient Resources to meet objectives	HoF	9	9	81	9	8	72	Ongoing budget monitoring & review MTFP in September	Executive Quarterly Monitoring	HoF	25/08/2020	27/02/2020
SR5	Governance & Leadership												
	Lack of a clear corporate direction	CEO	9	9	81	9	2	18	Set out 2020-2025 Business Plan	23/01/2020	CEO	25/08/2020	27/02/2020
	Challenge to Authority's powers to raise the Levy on all constituent councils	CEO	9	9	81	9	1	9	Set out 2020-2030 Vision	Quarterly Monitoring 23/01/2020	CEO	25/08/2020	27/02/2020

STRATEGIC RISK REGISTER AS AT 25 JUNE 2020

Risk ID	Risk Name	Inherent Risk Score			Residual Risk Score			Further Actions Needed to Reduce Risk	Deadline for Completion Actions	Officer(s) Responsible	Updated Comments	Updated Comments
		Level	Impact	Likelihood	Total Score	Impact	Likelihood					
SR6	Reputation/Communication Impact on Authority's reputation due to service failure, damaged stakeholder and/or contractor relationships.	HoC	7	5	35	6	3	18	Quarterly Monitoring Report	HoC	25/06/2020	27/02/2020
SR7	Business Continuity Inadequate business continuity implementation at any (all) sites following natural disaster, IT failure including Cyber Terrorism; Flooding, Disease Outbreak (animals/humans), Terrorism.	CEO	6	5	30	5	3	15	Audit Recommendations implemented Further training and testing. Trust Risk Register - alignment re risk and continuity	CD		

STRATEGIC RISK REGISTER AS AT 25 JUNE 2020

Risk ID	Inherent Risk Score	Residual Risk Score	Impact	Likelihood	Total Score	Existing Controls	Source of Assurance	Further Actions Needed to reduce Risk	Deadline for Completion	Updated Comments	Updated Comments
55R	9	7	9	7	63	<p>Existing Controls</p> <ul style="list-style-type: none"> Pandemic Planning Procedure Emergency Pandemic Protocols IT Operational Procedures 	<p>Source of Assurance</p> <ul style="list-style-type: none"> EA Est Audit IA Int Audit SMT Sr Mgmt Team RD H&S IM Members BSC H&S LA Legal Advice APMD Asset Mgmt Team EC Est Consult 	<p>Tolerate/Transfer/Treat/Terminate if Treat, further actions needed)</p> <p>Treat</p>	<p>H & S Recommendations, implemented Training and reviews of financial, legal, leadership protocols Update of communication processes Review of staffing structure to continue business</p>	<p>25/06/2020</p>	<p>27/03/2020</p>
56R	9	9	9	9	81	<p>Existing Controls</p> <ul style="list-style-type: none"> Site investigations carried out prior to developments & land remediated. Site investigations carried out on some other sites. Some sites monitored. Sites closed to public access where contamination is significant. Contaminated Land Policy Member Task & Finish group Completion of Contaminated Land Strategy & Policy Consultant Site Investigations work completed. 	<p>Source of Assurance</p> <ul style="list-style-type: none"> IM 1/4ly Authority Meetings IM Working Groups IM Exec Monthly SMT Weekly Meeting Minutes 	<p>Ongoing monitoring</p>	<p>Ongoing Monitoring plus analysis when land sold/purchased or developed</p>	<p>25/06/2020</p>	<p>27/03/2020</p>

STRATEGIC RISK REGISTER AS AT 25 JUNE 2020

Risk ID	Risk Name	Inherent Risk Score				Residual Risk Score				Further Actions Needed to reduce Risk	Deadline for Completion Actions	Officer(s) Responsible	Updated Comments	Updated Comments	
		Impact	Likelihood	Total Score	Existing Controls	Impact	Likelihood	Total Score	Treat/Transfer/Terminate (if further actions needed)						
SR0	Major Business Developments Ice Centre Failure in Strategic Risks 1-8 above in the development of the Ice Centre circa £30m project and Legal Challenge	CEO	9	8	72	<p>Legal Advice</p> <p>Prudential Code</p> <p>Feasibility Studies</p> <p>Member Steering Group</p> <p>Existing PR/Comms</p> <p>Feasibility budget with LB Waltham Forest Advice</p> <p>Working Planning</p> <p>Working Planning</p>	<p>Source of Assurance</p> <p>EA Ext Audit</p> <p>IA Int Audit</p> <p>SMT Sr Mgmt Team</p> <p>RD H&S</p> <p>IM Members</p> <p>BSC H&S</p> <p>LA Legal Advice</p> <p>AP/MD Asset Mgmt Team</p> <p>EC Ext Consult</p>	<p>9</p> <p>7</p> <p>63</p>	<p>↑</p>	<p>Treat</p>	<p>Planning Approval</p> <p>Business Plan</p> <p>Design Team</p> <p>Engagement stakeholders, users and local community</p>	08/10/2020	CD	<p>The planning application was submitted in December 2019 and validated in January 2020. The consultation period is now underway and stage 3- design started in March. The procurement of a contractor to build the venue commenced in April and planning due before committee in July 2020.</p>	<p>The planning application was submitted in December 2019 and validated in January 2020. The consultation period is now underway and stage 4 design will start in March along with the procurement of a contractor to build the venue.</p>
	Picketts Lock Development Failure in Strategic Risks 1-8 above in the development of the Picketts Lock circa £40m project and Legal Challenge	CEO	8	8	64	<p>Legal Advice</p> <p>Prudential Code</p> <p>Feasibility Studies</p> <p>Existing PR/Comms</p> <p>Feasibility budget with LB Enfield Advice</p> <p>Property Member Group</p> <p>Working Planning</p> <p>Land & Planning</p>	<p>EC Reports SMT</p> <p>Weekly Meeting</p> <p>Minutes</p> <p>Exec Monthly</p> <p>1/4ly Authority Meetings</p> <p>IM Working Groups</p> <p>IA Audit Plan</p> <p>EA -Annual Audit Letter</p>	<p>8</p> <p>7</p> <p>56</p>	<p>↑</p>	<p>Treat</p>	<p>Planning Approval</p> <p>Business Plan</p> <p>Design Team</p> <p>Engagement stakeholders, users and local community</p>	31/03/2020	DCEO	<p>Site investigations completed. Further discussions with developer and London Borough of Enfield ongoing.</p>	<p>Site investigations completed. Further discussions with developer and London Borough of Enfield ongoing.</p>
	Leisure Services Contract Retender Failure in Strategic Risks 1-8 above in the development of the Leisure Services Contract circa £20m and potential Legal Challenge	CEO	9	5	45	<p>Legal Advice</p> <p>Procurement Regulations</p> <p>Medium Term Financial Plan</p> <p>Existing PR/Comms</p> <p>Consultants</p> <p>Steering Group</p> <p>Engagement & Specification</p> <p>Exercise Complete</p> <p>External Member Tender</p> <p>Market Tender</p>	<p>EC Reports</p> <p>SMT Weekly Meeting</p> <p>IM Exec Monthly</p> <p>IM 1/4ly Authority Meetings</p> <p>IM Working Groups</p> <p>IA Audit Plan</p> <p>EA -Annual Audit Letter</p>	<p>9</p> <p>8</p> <p>72</p>	<p>↓</p>	<p>Treat</p>	<p>Tender Evaluation</p> <p>Award of Contract</p>	31/03/2020	CEO	<p>Preferred Contractor selected and approved by Members.</p> <p>Legal challenge to procurement still subject to arbitration and potentially court decisions</p>	<p>Preferred Contractor selected and approved by Members.</p> <p>Legal challenge to procurement still subject to arbitration and potentially court decisions</p>

STRATEGIC RISK REGISTER AS AT 25 JUNE 2020

Risk ID	Risk Name	Inherent Risk Score			Residual Risk Score			Tolerate/Transfer/Treat/Terminate (If Treat, further actions needed)	Further Actions Needed to reduce Risk	Deadline for Completion Actions	Owner(s) Responsible	Updated Comments
		Impact	Likelihood	Total Score	Impact	Likelihood	Total Score					
SR10	Implications of implementing L1 and 3 Property Strategy Purchases- Opportunity Cost of Resources, Reducing Available Resources or Increasing future liabilities	8	6	48	7	2	14	↑	Seek External Advice incl. Planning Context. Identify Resources Members Decision. Ongoing Monitoring. Consultation.	31/03/2020	HoP	Property now purchased. No new purchases currently planned and future purchases will be put on hold until financial reserves allow.
	Disposals - Legal challenge, Reputational Damage, reduced public access or biodiversity. Failure to deliver anticipated capital resources through land disposal due to the constraints imposed by the riparian borough/districts and other agencies, e.g. green belt/food risk/contaminated land	8	7	56	8	6	40	↑	Seek External Advice incl. Planning Context. Members Decision. Consultation.	31/03/2020	HoP	All planned disposals completed.
SR11	Impact of Brexit on Authority Failure in Strategic Risks 1-10 above due to changes in the Economic and Business climate brought about by changes following the departure from the European Union	7	9	63	6	6	36	↑	Monitor: Land Sales Interest rates Third Party Investors/ stakeholders Legal framework Pension valuations	Ongoing	DCEO/ HoP	Practical risk needs ongoing monitoring particularly in relation to Finance and future strategic investments, and 3rd party contracts

590

Score 45-61 High Risk
 Score 18-42 Moderate risk
 Score 1- 16 Low risk

↑ ↓ ↑

Progress in a positive direction is reducing the risk
 Progress is negative and risk is getting worse.
 Progress static/subject to actions or as risk is "tolerated"

LEISURE SERVICE CONTRACT SUB RISK REGISTER AS AT 25 JUNE 2020

Risk ID	Risk Name	Inherent Risk Score			Residual Risk Score			Further Actions Needed to reduce Risk	Deadline for Completion Actions	Officer(s) Responsible	Updated Comments 25/06/2020	Comments 27/02/2019
		Lead	Impact	Likelihood	Total Score	Impact	Likelihood					
SR1	Legal Failure to comply with Public Procurement Regulations	DCEO	7	9	63		Existing Controls 	LA In house IA Audit Plan SMT Weekly Meeting Minutes M Exec Monthly M LSC Group EC advice	LA In house IA Audit Plan SMT Weekly Meeting Minutes M Exec Monthly M LSC Group EC advice	LA In house IA Audit Plan SMT Weekly Meeting Minutes M Exec Monthly M LSC Group EC advice	LA In house IA Audit Plan SMT Weekly Meeting Minutes M Exec Monthly M LSC Group EC advice	Members received and approved report on final assessed tenders and appointed highest scorer
	Process delayed by legal challenge before November 1st 2019	DCEO	7	8	56		Provision of Legal Services Member scrutiny through LSC Working Group, Authority & Committee meetings Ext Consultants Support Internal Audit	LA In house IA Audit Plan SMT Weekly Meeting Minutes M Exec Monthly M LSC Group EC advice	LA In house IA Audit Plan SMT Weekly Meeting Minutes M Exec Monthly M LSC Group EC advice	LA In house IA Audit Plan SMT Weekly Meeting Minutes M Exec Monthly M LSC Group EC advice	Members received and approved report on final assessed tenders and appointed highest scorer	Members received and approved report on final assessed tenders and appointed highest scorer

LEISURE SERVICE CONTRACT SUB RISK REGISTER AS AT 25 JUNE 2020

Risk ID	Risk Name	Inherent Risk Score			Residual Risk Score			Further Actions Needed to reduce Risk	Deadline for Completion Actions	Updated Comments	Comments		
		Lead	Impact	Likelihood	Impact	Likelihood	Total Score						
SR2	Contractual New contractual arrangements not in place by 1 April 2020	DCEO	7	8	56		Existing Controls Reports to SMT and Members Financial/Legal/Risk Implications fully appraised. Ext Consultants Support In house staff work plans prioritised Project Timetable/Plan	Source of Assurance EA Ext Audit IA Int Audit SMT Sr Mgmt Team RD H&S M Members BSC H&S LA Legal Advice APMD Asset Mgmt Team EC Ext Consult PR Performance Review	Treat Ongoing resources review for contracts Work plan priority	DCEO	Weekly	Members approved the temporary transfer back in-house while legal challenge remains Updated Comments 25/06/2020	Members approved the temporary transfer back in-house while legal challenge remains Updated Comments 27/02/2019
	Existing Service deteriorates as current contract nears end causing failure to delivering on agreed objectives, contractual requirements or terminating contract prior to commencement of new contract	HoF	6	6	36		Delivery monitored by Director/Head of Service and performance monitoring team Quarterly Performance Reports to Executive & Scrutiny Committees.	M Exec Monthly M Scrutiny 1/4ly IA Audit Plan SMT Weekly Meeting Minutes LA current contract	Treat Quarterly Contract monitoring. Contractor Service Plan for 2019/20 Agreed	HoF	Executive Quarterly Monitoring	Q3 LSC monitoring report to Executive 19/12/19. Q3 LSC monitoring report due to Executive 27/2/20. Q4 LSC monitoring report due to Executive 27/2/20.	Q2 LSC monitoring report to Executive 19/12/19. Q3 LSC monitoring report due to Executive 27/2/20.
	Management of Facilities Contracts & failure to maintain assets to a good H&S and operational standard	DCEO	9	4	36		Advice and support APMD plus external contractors. Quality contractors employed for maintenance through procurement (Price Quality ratio applied). Performance department regular inspections carried out	APMD Annual Inspections PR Monthly Inspections M Exec Monthly Scrutiny 1/4ly	Treat Ongoing Monitoring Implement pre 2020 condition survey work & Review.	HoA	Annual/Monthly Inspections & Review.	Asset Management plan 2019/20 and 2020/21 to address condition survey	Asset Management plan 2019/20 and 2020/21 to address condition survey

LEISURE SERVICE CONTRACT SUB RISK REGISTER AS AT 25 JUNE 2020

Risk ID	Risk Name	Inherent Risk Score			Residual Risk Score			Further Actions Needed to reduce Risk	Deadline for Completion Actions	Officer(s) Responsible	Updated Comments 25/06/2020	Comments 27/02/2019	
		Lead	Impact	Likelihood	Total Score	Impact	Likelihood						Total Score
SR 3	Resources												
	Inadequate I.T. Infrastructure/ Systems/Data for new LSC.	HoF	7	5	35	7	8	56	Treat	Review for Procurement process Review for new Contract post 2020	31/03/2020	HoF/ HoI	<p>Systems and Services decoupling progressing payroll review re April 2020 requirements complete. Temporary requirements needed from 1 April 2020</p>
	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	Tolerate	Support Services Review implemented for the time between Nov 2018 to Oct 2019 then post April 1st 2020	31/10/2019	HoF	<p>Support Services Decoupling complete.</p>

LEISURE SERVICE CONTRACT SUB RISK REGISTER AS AT 25 JUNE 2020

Risk ID	Risk Name	Inherent Risk Score			Residual Risk Score			Further Actions Needed to reduce Risk	Deadline for Completion Actions	Officer(s) Responsible	Updated Comments 25/06/2020	Comments 27/02/2019
		Lead	Impact	Likelihood	Total Score	Impact	Likelihood					
SR 4	Financial M anagement Financial Risks of contractor failure and Authority to assume control of venues	HoF	9	6	54	9	8	72	31/09/2019	DCEO	Members approved the temporary transfer back in-house while legal challenge remains	Preferred bidder selected and approved and meets requirements
SR5	Governance & Leadership Contractor fails to provide the governance structures and leadership to deliver the statutory, financial and best practice requirements of the contract.	CEO	7	7	49	7	2	14	30/11/2019	CEO	Preferred bidder selected and approved and meets requirements	Preferred bidder selected and approved and meets requirements

LEISURE SERVICE CONTRACT SUB RISK REGISTER AS AT 25 JUNE 2020

Risk ID	Risk Name	Inherent Risk Score			Residual Risk Score			Officers(s) Responsible	Updated Comments 25/06/2020	Comments 27/02/2019
		Lead	Impact	Likelihood	Total Score	Impact	Likelihood			
SR6	Reputation/Communication Retendering 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	CD S&L	7 7	7 7	49 49	5 1	5 5	CD S&L	Complete	Complete
SR7	Business Continuity Inadequate business continuity implementation during procurement phase and during mobilisation of new contract.	CEO	7 7	7 7	49 49	7 4	28 28	CD S&L	Authority contract mobilisation team in place work programmes and actions in progress. This is based on the decision to bring the venues back in house for a period of time. Although venues back in house, all currently closed due to Covid-19 pandemic.	Authority contract mobilisation team in place work programmes and actions in progress. This is based on the decision to bring the venues back in house for a period of time.

LEISURE SERVICE CONTRACT SUB RISK REGISTER AS AT 25 JUNE 2020

Risk ID	Risk Name	Inherent Risk Score			Residual Risk Score			Further Actions Needed to reduce Risk	Deadline for Completion Actions	Officer(s) Responsible	Updated Comments 25/06/2020	Comments 27/02/2019
		Lead	Impact	Likelihood	Total Score	Impact	Likelihood					
SR8	Major Business Developments Leisure Services Contract Retender Failure in Strategic Risks 1-7 above in the retender of the Leisure Services Contract	CEO	9	5	45	 Existing Controls Legal Advice Procurement Regulations Medium Term Financial Plan Existing PR/Comms External Member Steering Group Market Engagement SMT Specification monitoring.	 Source of Assurance EA Ext Audit IA Int Audit SMT Sr Mgmt Team RD H&S IM Members BSC H&S LA Legal Advice APMD Asset Mgmt Team EC Ext Consult PR Performance Review	 Total Score 72	 Treat Scoring team who will be independently trained to score the bids. Separate panel three officers (1 external) who will be the check and challenge for all areas relating to the scoring. Internal Audit	CEO	Members approved the temporary transfer back in-house while legal challenge remains	Members approved the temporary transfer back in-house while legal challenge remains
	Leisure Services Contract Retender Failure to appoint contractor for new Leisure Services Contract.	CEO	8	3	24	 Existing Controls Legal Advice Procurement Regulations External Consultants Steering Group Procurement regulations followed through process	 Source of Assurance SMT Weekly Meeting Minutes IM Exec Monthly Meetings IM 1/4ly Authority Meetings IM Working Groups IA Audit Plan EA -Annual Audit Letter	 Total Score 72	 Treat Explore setting up a skeleton trust to be established as part of Business Continuity Plan for maintaining service provision.	CEO	Members approved the temporary transfer back in-house while legal challenge remains	Members approved the temporary transfer back in-house while legal challenge remains

584

463



Score 45-81 High Risk
 Score 18-42 Moderate risk
 Score 1- 16 Low risk

Progress in a positive direction ie reducing the risk
 Progress is negative and risk is getting worse.
 Progress static subject to actions or as risk is "tolerated"









COVID-19 PANDEMIC SUB RISK REGISTER AS AT 25 JUNE 2020

Risk ID	Risk Name	Inherent Risk Score			Residual Risk Score			Total Score	Likelihood	Impact	Source of Assurance	Existing Controls	Further Actions Needed to reduce Risk	Deadline for Completion Actions	Officers(s) Responsible	Comments	
		Lead	Impact	Likelihood	Lead	Impact	Likelihood										
SR1	Legal Failure to comply with Covid-19 Health & Safety legislation	CD	9	6	7	2	14	7	2	14	RD/SMT Assurance EA Ext Audit IA Int Audit SMT Sr Mgmt Team RD H&S M Members BSC H&S LA Legal Advice AP/MD Asset Mgmt Team EC Ext Consult PR Performance Review	Health and Safety management H&S manual (procedures) regularly reviewed by RDHS who monitor up and coming legislation. Risk Reduction Plan revised to meet legislation.	RD/SMT 1/4ly Reports RD Monthly Audits M Quarterly Report	Further Actions Needed to reduce Risk Pandemic Procedure & H&S Pandemic Risk Reduction Plans delivered.	Executive Quarterly Monitoring	CD	COVID-19 Oversight team meet twice a week throughout the pandemic, which has been in place since February 2020. Pandemic Procedure Audits in progress and annual H & S report to members in Jun
											(if Treat, further actions needed) Tolerate/Transfer/Treat/Terminate						

COVID-19 PANDEMIC SUB RISK REGISTER AS AT 25 JUNE 2020

Risk ID	Risk Name	Inherent Risk Score			Residual Risk Score			Further Actions Needed to reduce Risk	Deadline for Completion Actions	Officers' Responsible	Comments
		Lead	Impact	Likelihood	Total Score	Existing Controls	Impact				
SR2	Contractual Contractors, Governing Bodies not delivering agreed objectives/contract due to limitations imposed by Covid-19 legislation	HoF	7	6	42						
	Management of Facilities Contracts & failure to maintain assets to a good H&S and operational standard	CD	9	5	45						




COVID-19 PANDEMIC SUB RISK REGISTER AS AT 25 JUNE 2020

Risk ID	Risk Name	Inherent Risk Score			Residual Risk Score			Tolerate/Transfer/Treat/Terminate (if Treat, further actions needed)	Further Actions Needed to reduce Risk	Deadline for Completion Actions	Officer(s) Responsible	Comments 25/06/2020
		Lead	Impact	Likelihood	Total Score	Impact	Likelihood					
SR 3	Resources											
	Inadequate I.T. Infrastructure/ Systems/Data support due to staff shortages imposed by furlough process	CD	8	6	48					HoIT	Authority reviewing furlough processes to enable continuity of IT support, requirement for home working of staff	
	The Authority have insufficient staff at all levels available to respond to business demands due to furloughing staff	CEO	8	8	64					CEO/ CD	Authority reviewing furlough processes to enable business continuity is enabled and return to work planning is in place as required.	





COVID-19 PANDEMIC SUB RISK REGISTER AS AT 25 JUNE 2020

Risk ID	Risk Name	Inherent Risk Score			Residual Risk Score			Total Score	Tolerate/Transfer/Treat/Terminate (If Treat, further actions needed)	Further Actions Needed to reduce Risk	Deadline for Completion Actions	Officer(s) Responsible	Comments	
		Lead	Impact	Likelihood	Impact	Likelihood	Total Score							
SR 4	Financial Management Financial Risks of over/under spent budget through non-achievement of income targets due to closures imposed by Covid-19 pandemic. Insufficient Resources to meet objectives while using financial reserves	HoF	9	9	81		Existing Controls			Treat	Ongoing Monitoring	Executive Quarterly Monitoring	HoF	Medium Term Financial Plan, key aspects of 2020 business plan all considered as part of Emergency Budget in May.
SR5	Governance & Leadership Challenge to Authority's powers to raise the Levy on all constituent councils with changes caused by Covid-19 pandemic on their budgets	CEO	9	7	63		Stakeholder engagement Clear Budget/Levy Direction Review of Emergency Budget to reduce expenditure Funded Financial Plan Statutory Levy Raising Powers Monitoring of Legislation			Tolerate	Set out 2020-2030 Vision Communicate Emergency budget to stakeholders as required	Executive Quarterly Monitoring	CEO	Ongoing

COVID-19 PANDEMIC SUB RISK REGISTER AS AT 25 JUNE 2020

Risk ID	Risk Name	Inherent Risk Score				Residual Risk Score				Further Actions Needed to reduce Risk	Deadline for Completion Actions	Officer(s) Responsible	Comments 25/06/2020		
		Lead	Impact	Likelihood	Total Score	Existing Controls	Source of Assurance	Impact	Likelihood					Total Score	Tolerate/Transfer/Treat/Terminate (if Treat, further actions needed)
SIR6	Reputation/Communication Impact on Authority's reputation due to service failure caused by Covid-19 pandemic, damaged stakeholder and/or contractor relationships.	HoC	8	6	48	 Managed via social media, web and digital updates Media relations Internal communications Utilisation of new technologies Venue communications	SMT Weekly Meeting Venues re-opening group Weekly Meetings M 1/4ly Authority Meetings M Exec Monthly	6	3	18	 	Treat	Social media, digital communications, web updates and media relations proactively explaining our position as a result of new Government announcements on Covid19 and our key business activities such as staged reopening of venues. Ensuring all aspects of customer, partner, club and NGB communications are carried out Strong liaison with venues, open spaces and other parts of the Authority affected by Coronavirus to ensure comms work aligns with key business objectives Regular and extensive internal comms utilising technologies such as video conferencing, group chats to keep all staff, furloughed and working engaged and	HoC	Comms planning had been completed for the in-housing of non-LSC venues and temporary in-housing of the six LSC venues. These plans have been revised and updated to deal with Covid19 and its impact internally and externally, and work needed on reopening and relaunching with new emergency budgets. Communications being reprioritised during this time to support key business requirements and emerging issues.

COVID-19 PANDEMIC SUB RISK REGISTER AS AT 25 JUNE 2020

Risk ID	Risk Name	Inherent Risk Score				Residual Risk Score				Further Actions Needed to reduce Risk	Deadline for Completion Actions	Officer(s) Responsible	Comments 25/06/2020	
		Lead	Impact	Likelihood	Total Score	Impact	Likelihood	Total Score	Tolerate/Transfer/Treat/Terminate (if Treat, further actions needed)					
SR7	Business Continuity Inadequate pandemic management processes in place park wide following major international viral outbreak	CEO	9	7	49	 Existing Controls	Assurance EA Ext Audit IA Int Audit SMT Sr Mgmt Team RD H&S M Members B&C H&S LA Legal Advice APMD Asset Mgmt Team EC Ext Consult PR Performance Review	7	5	35	 Treat	H & S Recommendations, implemented Training and reviews of financial, legal, leadership protocols Updates of communication processes Review of staffing structure to continue business	CEO/ CD	Pandemic procedure and processes to be reviewed and updated. Separate Sub Risk Register Implemented.
SR8	Environmental Management Failure to manage contamination could be a risk to users, this includes land and/or water contamination (also damage to reputation from failing to manage contamination)	DCEO	9	9	81	 Site investigations carried out prior to developments & land remediated. Site investigations carried out on some other sites. Some sites monitored. Sites closed to public access where contamination is significant. Contaminated Land Policy Member Task & Finish group Completion of Contaminated Land Strategy & Policy Consultant Site Investigations work completed.	M 1/4ly Authority Meetings M Working Groups M Exec Monthly SMT Weekly Meeting Minutes	7	2	14	 Tolerate	Ongoing monitoring	DCEO	Ongoing monitoring in line with Land Contamination Strategy & Policy Ongoing Monitoring plus analysis when land sold/ purchased or developed

COVID-19 PANDEMIC SUB RISK REGISTER AS AT 25 JUNE 2020

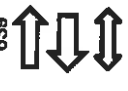
Risk ID	Risk Name	Inherent Risk Score				Residual Risk Score				Officers Responsible	Comments 25/06/2020		
		Lead	Impact	Likelihood	Total Score	Existing Controls	Source of Assurance	Impact	Likelihood			Total Score	
SR9	Major Business Developments Picketts Lock Development Failure in Strategic Risks 1-8 above in the development of the Picketts Lock project caused by impact of Covid-19 restrictions	CEO	8	8	64	<p>Legal Advice</p> <p>HM Gov Restrictions managed</p> <p>Prudential Code</p> <p>Feasibility Studies</p> <p>Existing PR/Comms</p> <p>Feasibility budget</p> <p>Working with LB Enfield</p> <p>Planning Advice</p> <p>Land & Property Member Group</p>	<p>EC Reports</p> <p>SMT Weekly Meeting Minutes</p> <p>M Exec Monthly</p> <p>M 1/4ly Authority Meetings</p> <p>M Working Groups</p> <p>IA Audit Plan</p> <p>EA -Annual Audit Letter</p>	<p>EA Ext Audit</p> <p>IA Int Audit</p> <p>SMT Sr Mgmt Team</p> <p>RD H&S</p> <p>M Members</p> <p>BSC H&S</p> <p>LA Legal Advice</p> <p>APMD Asset Mgmt Team</p> <p>EC Ext Consult</p> <p>PR Performance Review</p>	8	7	56	<p>CEO/CD</p>	<p>Site investigations completed.</p> <p>Further discussions with developer and London Borough of Enfield ongoing.</p>
	Leisure Services Contract Retender Failure in Strategic Risks 1-8 above in the retender of the Leisure Services Contract due to impact of Covid-19 restrictions and potential Legal Challenge from winning bidder on removal of restrictions	CEO	9	7	63	<p>Legal Advice</p> <p>Procurement Regulations</p> <p>Medium Term Financial Plan</p> <p>Existing PR/Comms</p> <p>Market Engagement & Specification</p> <p>Tender Exercise Completed</p>	<p>EC Reports</p> <p>SMT Weekly Meeting Minutes</p> <p>M Exec Monthly</p> <p>M 1/4ly Authority Meetings</p> <p>M Working Groups</p> <p>IA Audit Plan</p> <p>EA -Annual Audit Letter</p>	<p>EA Ext Audit</p> <p>IA Int Audit</p> <p>SMT Sr Mgmt Team</p> <p>RD H&S</p> <p>M Members</p> <p>BSC H&S</p> <p>LA Legal Advice</p> <p>APMD Asset Mgmt Team</p> <p>EC Ext Consult</p> <p>PR Performance Review</p>	9	8	72	<p>CEO/CD</p>	<p>Preferred Contractor selected and approved by Members.</p> <p>Legal challenge to procurement still subject to court decisions</p> <p>Possible challenge from winning contractor on continuing closure of facilities due to Covid-19</p>

639

327



Score 45-81 High Risk
Score 18-42 Moderate risk
Score 1 - 16 Low risk



Progress in a positive direction i.e. reducing the risk
Progress is negative and risk is getting worse.
Progress static subject to actions or as risk is "tolerated"

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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

**PROVISION OF FINANCIAL MANAGEMENT AND
ACCOUNTANCY SUPPORT JULY 2020-JULY 2021**

Presented by the Chief Executive

EXECUTIVE SUMMARY

The Director of Finance & Resources is leaving the Authority on 5 July 2020. Since he made his intention to resign known, at the end of 2019, the Chief Executive has been exploring ways to provide a cost effective financial management and support service for the Authority. The Authority does have a highly competent and skilled finance team led by a Head of Finance. With the Head of Finance still working towards his full accountancy qualification the Authority needs the input of a qualified Section 151 officer. In addition, it is felt in the interim that the senior management team and Members would benefit from wider financial support, as was provided by the Director of Finance & Resources position.

Discussions took place with a number of neighbouring local authorities regarding a service level agreement for the provision of the services outlined above. Following productive discussions with the Chief Executive and Executive Director for Resources at the London Borough of Enfield both parties agreed to work towards a Service Level Agreement.

Officers have agreed the Heads of Terms and these are attached as Appendix A to this report. Subject to Member approval the service level agreement with the London Borough of Enfield will run from July 2020 - July 2021 (one accounting year cycle).

The Audit Committee will receive this report for information at its meeting on 25 June, but both the Chairman of the Audit Committee and the external auditor from Ernst & Young are aware and supportive of this proposal.

RECOMMENDATIONS

- Members Approve:
- (1) entering into a Service Level Agreement with the London Borough of Enfield for the provision of financial management and support as set out in the proposed Heads of Terms attached as Appendix A to this report; and
 - (2) subject to (1) above to delegate authority to the

Chief Executive in consultation with the Chairman to make any necessary amendments as a consequence of comments from the Audit Committee.

BACKGROUND

- 1 Towards the end of 2019 the Director of Finance & Resources advised the Chief Executive that he would be leaving the Authority mid-2020. His last day with the Authority is 5 July 2020. This pending departure of the Director of Finance & Resources was then factored into the management restructure which was being considered at the time. The management restructure was approved by Executive Committee in December 2019 (Paper E/649/19) and as part of the approval the Director of Finance & Resources post was deleted. The lead finance officer for the Authority going forward will be the Head of Finance.
- 2 The Authority needs to secure a resource to deliver the Section 151 function for the period up until when the Head of Finance has the required qualifications.
- 3 Over the past 6 months the Chief Executive has been exploring ways by which the required financial support can be secured. Options considered included, procuring the resource from an accountancy body such as CIPFA, employing a part time public sector accountant and buying the service from a neighbouring Borough through a Service Level Agreement (SLA). The opportunity for a wider arrangement, covering more than just the Section 151 support meant that the SLA might provide the best solution for the Authority.
- 4 Following discussions with a number of Boroughs, the Authority and London Borough of Enfield (LBE) agreed to take forward and work up a SLA between the two organisations. Discussions over the past few months have involved the LBE's Chief Executive and Executive Director for Resources, along with the Chief Executive, Director of Finance & Resources and Head of Finance from the Authority.

THE PROPOSED SERVICE LEVEL AGREEMENT

- 5 The SLA will be set up in the form of a contract between the two parties. The proposed Heads of Terms are set out in Appendix A to this report. The key aspects of the SLA are as follows.

Objectives

LBE to provide:

- a) statutory 151 role functions as set out in the CIPFA guidance;
 - b) to support a number of specific functions as listed in the appendix to the Heads of Terms document; and
 - c) to provide professional development support to the finance function.
- 6 In addition, the following benefits are anticipated as part of this arrangement:
 - a) opportunities for both LBE and LVRPA staff to work in either organisation as part of a mutually agreed placement scheme;

- b) LVRPA will benefit from the wider knowledge and breadth of expertise that can be accessed in a larger finance team;
- c) increased resilience as both the LBE Director of Finance and Executive Director of Resources are both experienced Section 151 officers; and
- d) opportunities to build on the existing relationship between the two organisations that may arise.

SHORT TERM SUPPORT FROM THE DEPARTING DIRECTOR OF FINANCE & RESOURCES

- 7 To assist the period of transition and to input into some major outstanding matters the departing Director of Finance & Resources has agreed to be engaged on a casual arrangement, working one day a week for the next few months.

EXTERNAL AUDITOR COMMENTS

- 8 We have shared our proposed arrangements and exploration of options in a meeting with Ernst & Young (EY) our External Auditor and circulated the draft proposals with the EY External Audit engagement lead. EY sought assurances on the steps the Authority were taking during the transition period. In particular, to secure the transfer of knowledge and expertise associated with critical management judgements for the 2019-20 financial statements and the ongoing budget, financial planning and treasury management decisions the Authority will be taking during the 2020-2021 financial year in response to COVID-19 and other strategic and corporate risks.

Having considered the Authority's arrangements and proposed decisions, EY are not minded to challenge the approach and recommendations contained in this report. EY will continue to review the effectiveness of the arrangements which are put in place as they complete their scheduled audit of the Authority's 2019-2020 financial statements. If EY have any further observations on the effectiveness of the arrangements put in place these will be reported in their 2019-2020 Audit Results Report which at this stage is anticipated to be reported to the Authority's September Audit Committee.

ENVIRONMENTAL IMPLICATIONS

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

FINANCIAL IMPLICATIONS

- 10 The SLA allows for up to 42 days of support for the 12-month period including a contingency of 10 days. The day rate charged by LBE is £800 so the annual service charge is estimated at £33,600. The additional 10 contingency days to be agreed as required and if used the maximum cost to the Authority would be £41,600. There are sufficient funds in the finance consultancy budget to meet this cost.

HUMAN RESOURCE IMPLICATIONS

- 11 There are no human resource implications arising directly from the

recommendations in this report.

LEGAL IMPLICATIONS

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

RISK MANAGEMENT IMPLICATIONS

- 13 There are no risk management implications arising directly from the recommendations in this report.

EQUALITY IMPLICATIONS

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

Author: Shaun Dawson, 01992 709 848, sdawson@leevalleypark.org.uk

BACKGROUND REPORTS

None

APPENDIX ATTACHED

Appendix A Proposed Heads of Terms

PREVIOUS COMMITTEE REPORTS

Executive Committee	E/649/19	A Proposed New Senior Management Structure	19 December 2019
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LIST OF ABBREVIATIONS

LBE	London Borough of Enfield
SLA	Service Level Agreement
LVRPA	Lee Valley Regional Park Authority
EY	Ernst & Young

Heads of Terms to Form the Contract for Services Between LBE and LVRPA for Statutory Section 151 role and strategic finance professional oversight of the finance function

The purpose of the is agreement is to set out the arrangements between Lea Valley Regional Park Authority and London Borough of Enfield to provide the statutory function of Section 151 role and strategic financial oversight of the existing finance team (complementing the existing management arrangements).

Objective of the Agreement

The purpose of this Service Level Agreement is to describe the key services that will be provided by London Borough of Enfield. As set out in Appendix A.

Future reviews and amendments to this Service Level Agreement

This agreement will be reviewed annually as part of an annual planning process and any changes will be agreed with both parties. Changes made to this agreement will be signed off by all parties annually.

Period covered

Initial period: 1 July 2020 to 31 July 2021; thereafter 1 August to 31 July. This date has been chosen in order to align key financial cycle, as at 31 July the financial statement of accounts should be signed off.

Period of notice

Six months

Objectives of the Service

The broad objectives of the service are for Enfield Council to provide:

- 1) Statutory Section 151 role functions as set out in the CIPFA guidance that can be found at the following link:
<https://www.cipfa.org/policy-and-guidance/reports/the-role-of-the-chief-financial-officer-in-local-government> (attached a copy)
- 2) To support a number of specific functions as set out in Appendix A of this document
- 3) To provide professional development support to the finance function

In addition, the following additional benefits are anticipated as part of this arrangement:

- 1) Opportunities for both LBE and LVRPA staff to work in either organisation as a part of a mutually agreed temporary placement scheme to gain experience, for example, CIPFA students in either organisation to swap.
- 2) LVRPA will benefit from the wider knowledge and breadth of expertise that can be accessed in a larger finance team (LBE finance capital, corporate and budget monitoring team is 65FTE) modelling for large scale capital investments.
- 3) Increased resilience as both the LBE Director of Finance and Executive Director of Resources are both experienced Section 151 officers (and all three Heads of Service are fully qualified professionals).
- 4) Opportunities to build on the existing relationship between the two organisations that may arise.

Working Relationships

As a minimum, in addition to the specific functions set out on in Appendix A there will be regular meetings to ensure the arrangements are working satisfactorily, build relationships and to plan the work tasks and so on:

- Head of Finance at LVRPA and Director of Finance (LBE)
- Chief Executive at LVRPA and Executive Director of Resources (LBE)
- Chair of Authority's Audit Committee/Audit Committee Members and the Authority's Executive Committee and the Director of Finance/Exec Director of Resources (LBE)

The parties to this agreement seek to uphold the values of both organisations in our working relationships.

Cost

The cost is £800 a day. If all contingency days are used this would total £41,600 per annum. It is proposed that an annual invoice is raised for £33,600 (42 days) is raised at the beginning of the period, with the contingency days utilised to be agreed at the end of the period and recorded during the year.

Responsibilities of LBE

To bring their professional expertise and knowledge to undertake the functions set out in Appendix A; meet the required deadlines, attend the meeting commitments outlined in Appendix A, commit to resource to fulfil these functions.

Provide an equally experienced and qualified substitute to attend/provide cover should the named contact be unavailable.

Responsibilities of LVRPA

LVRPA is expected to provide reasonable, timely access to accurate information and key stakeholders in order to facilitate LBE undertaking their role.

Professional advice

The following officer is the first point of contact for advice and technical support:

Matt Bowmer, Director of Finance. Matt.bowmer@enfield.gov.uk 0208 379 5580

Dispute settlement

In the unlikely event of a dispute it is expected that these will be resolved at the working level at which they arise. If this is not possible then the relevant signatory to this agreement will discuss the matter and decide on the action to take.

Appendix A – Summary of Functions

Theme	Description of Activity re Section 151	Frequency	Est. days	Activity of LVRPA Head of Finance (HoF)	Ref
Treasury Management	Review Financial Investments/Borrowing	Quarterly	0.5	Annual Cash flow Daily Cash Flow	TM Policy/Annual Investment Strategy
	Borrowing/Repayment Options - Ice Centre	One-Off	5.0	This is one-off - day to day management by HoF	To be determined through Ice Centre business plan and capital funding paper.
Final Accounts	Support CEO/HoF				
	Annual Governance Statement	Annual June	1.0	Prepare Draft Accounts	Timetable/Accounting Policies
	Narrative report	Annual June	1.0	Working Papers	Timetable/Accounting Policies
	Statement of Responsibilities	Annual June	1.0	Day to day Audit Liaison	Timetable/Accounting Policies
	Liaise With External Audit Director Audit Plan	Bi annual Feb/July	0.5	Liaise/Instruct Valuation	Timetable/Accounting Policies
	Manage Overall Closedown Process	Weekly May June July	4.5	Liaise Instruct Pension	Timetable/Accounting Policies
	Sign-Off accounts/Liaise Audit Chair	Annual July	0.5		
Budget Process	Review/Challenge Medium Term Financial Plan	Late Summer	1.0	Re cost MTFP	Current MTFP
	Review Budget Assumptions and Methodology	October	1.0	Prepare Budget Assumptions and Methodology	Last Year Paper & Timetable
	Liaise With CEO/SMT/Chair	October	1.0	Prepare Budget Papers and manage Process	
	Prepare/Present Budget & Levy Workshop	December	4.0	Support work for Budget & Levy Workshop	Last Year Paper
	Authority Budget Paper/Presentation	January	1.0	Support for Budget Paper	Last Year Paper
Committee Process	Revenue/Capital Quarterly Monitoring - Oversight	July/Oct/ Feb/May	2.0	Monitoring monthly & prepare & present Reports	Established Process & Papers
	3 Audit Committees a year plus oversight of papers	Feb/June/ September	3.0	Papers prepared by HoF and others at LVRPA	Established Process & Papers
	Input/Oversight into monthly Member reports	Monthly	15.0	Draft FI prepared HoF and signed off by Section 151	
Ad hoc	Contingency/Ad-Hoc Advice/Liaise with CEO/SMT		10.0		
	Estimated Total Annual Days		52.0		

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