

# AGENDA

## Meeting Audit Panel

**Date** Wednesday 22 October 2014

**Time** 2.30 pm

**Place** Committee Room 5, City Hall, The Queen's Walk, London, SE1 2AA

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### Members of the Panel

John Biggs AM (Chairman)  
Roger Evans AM (Deputy Chairman)

Gareth Bacon AM  
Dr Onkar Sahota AM

A meeting of the Panel has been called by the Chairman of the Panel to deal with the business listed below.

Mark Roberts, Executive Director of Secretariat  
Tuesday 14 October 2014

### Further Information

If you have questions, would like further information about the meeting or require special facilities please contact: David Hoilette, Committee Assistant; telephone: 020 7983 4306; email: [david.hoilette@london.gov.uk](mailto:david.hoilette@london.gov.uk)

For media enquiries please contact Mark Demery, Head of Assembly External Relations; Telephone: 020 7983 5769; Email: [mark.demery@london.gov.uk](mailto:mark.demery@london.gov.uk). If you have any questions about individual items please contact the author whose details are at the end of the report.

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**Agenda  
Audit Panel  
Wednesday 22 October 2014**

**1 Apologies for Absence and Chair's Announcements**

To receive any apologies for absence and any announcements from the Chair.

**2 Declarations of Interests** (Pages 1 - 4)

**The Panel is recommended to:**

- (a) That the list of offices held by Assembly Members, as set out in the table at Agenda Item 2, be noted as disclosable pecuniary interests;**
- (b) Note the declaration by any Member(s) of any disclosable pecuniary interests in specific items listed on the agenda and the necessary action taken by the Member(s) regarding withdrawal following such declaration(s); and**
- (c) Note the declaration by any Member(s) of any other interests deemed to be relevant (including any interests arising from gifts and hospitality received which are not at the time of the meeting reflected on the Authority's register of gifts and hospitality, and noting also the advice from the GLA's Monitoring Officer set out at Agenda Item 2) and any necessary action taken by the Member(s) following such declaration(s).**

**3 Minutes** (Pages 5 - 16)

**The Panel is recommended to confirm the minutes of the meeting of the Audit Panel held on 15 July 2014 to be signed by the Chair as a correct record.**

**4 Summary List of Actions** (Pages 17 - 18)

Report of the Executive Director of Secretariat  
Contact: David Hoilette, [david.hoilette@london.gov.uk](mailto:david.hoilette@london.gov.uk), telephone 020 7983 4306.

**The Panel is recommended to note the completed action arising from the previous meeting of the Audit Panel.**

## 5 External Audit Reports (Pages 19 - 40)

Report of the Executive Director of Resources

Contact: Tom Middleton; email: [tom.middleton@london.gov.uk](mailto:tom.middleton@london.gov.uk); telephone 020 7983 4257

**The Panel is recommended to note the External Auditor's GLA and GLA Group Audit Results Report 2013-2014.**

## 6 Internal Audit Reports (Pages 41 - 140)

Report of the Executive Director of Resources

Contact: Tom Middleton, [tom.middleton@london.gov.uk](mailto:tom.middleton@london.gov.uk), telephone: 020 7983 4257

**The Panel is recommended to note:**

- (a) The contents of recent internal audit reports attached to the report at Appendices 1a to 1d;**
- (b) The internal audit follow up reports attached to the report at Appendices 2a to 2f; and**
- (c) The Progress report at Appendix 3.**

The following appendices are attached to the report.

Appendix 1a -	Review of London's European Office	pages 45 to 56
Appendix 1b -	Review of Procurement Framework	pages 57 to 70
Appendix 1c -	Performance Management Analytical Review	pages 71 to 83
Appendix 1d -	Review of Income from the GLA Estate	pages 85 to 96
Appendix 2a -	Follow Up Review of Estate Strategy and Management of Assets	pages 97 to 106
Appendix 2b -	Follow Up Review of Energy and Environmental Strategy Framework and Implementation	pages 107 to 112
Appendix 2c -	Follow Up Review of London Plan and Implementation	pages 113 to 115
Appendix 2d -	Follow Up Review of the Mayor's Mentoring Programme Management Framework	pages 117 to 123
Appendix 2e -	Follow Up Review of Sickness Monitoring and Control	pages 125 to 129

Appendix 2f -	Follow Up Review of the Performance Management Framework	pages 131 to 134
Appendix 3	Progress Report	Pages 135 to 139

## 7 **Risk Management** (Pages 141 - 154)

Report of the Executive Director of Resources

Contact: Tom Middleton, [tom.middleton@london.gov.uk](mailto:tom.middleton@london.gov.uk), telephone: 020 7983 4257

**The Panel is recommended to note the corporate risk register.**

## 8 **Monitoring of Expenses and Taxable Benefits - Mayor, Elected Members and Senior Staff - 2014/15** (Pages 155 - 184)

Report of the Executive Director of Resources

Contact: Doug Wilson, [doug.wilson@london.gov.uk](mailto:doug.wilson@london.gov.uk), telephone: 020 7983 4968

**The Panel is recommended to note the taxable benefits and expenses submitted by the Mayor, London Assembly Members and senior staff during the period 1 April 2014 to 31 August 2014.**

The appendices to this item are attached for Members and Officers only but are available from the following area of the GLA's website:

[www.london.gov.uk/mayor-assembly/london-assembly/audit-panel](http://www.london.gov.uk/mayor-assembly/london-assembly/audit-panel)

## 9 **Register of Gifts and Hospitality - Mayor and Assembly Members** (Pages 185 - 196)

Report of the Monitoring Officer

Contact: Ed Williams, [ed.williams@london.gov.uk](mailto:ed.williams@london.gov.uk), telephone 020 7983 4399.

**The Panel is recommended to note the report and the contents of Appendix 1, which sets out gifts and hospitality declared by the Mayor and Members of the London Assembly in the period from 1 February 2014 (10am) until 1 September 2014 (10am).**

## **10 Register of Gifts and Hospitality - Senior Staff** (Pages 197 - 212)

Report of the Monitoring Officer

Contact: Ed Williams, [ed.williams@london.gov.uk](mailto:ed.williams@london.gov.uk), telephone 020 7983 4399.

**The Panel is recommended to note the declared gifts and hospitality by (i) staff directly appointed by the Mayor under section 67(1) of the Greater London Authority Act 1999 (as amended) and (ii) senior staff appointed by the Head of Paid Service, namely staff at Head of Unit level and above, during the period from 1 February 2014 (10am) to 1 September 2014 (10am).**

## **11 Work Programme for the Audit Panel 2014/15** (Pages 213 - 216)

Report of the Executive Director of Secretariat

Contact: David Hoilette, [david.hoilette@london.gov.uk](mailto:david.hoilette@london.gov.uk), telephone: 020 7983 4306.

**The Panel is recommended to approve its work programme for the remainder of the 2014/15 Assembly year and identify any additional issues it wishes to consider at future meetings.**

## **12 Date of Next Meeting**

The next meeting of the Panel is scheduled for 10 December 2014 at 2.00pm in Committee Room 5.

## **13 Any Other Business the Chairman Considers Urgent**

# Subject: Declarations of Interests

**Report to: Audit Panel**

**Report of: Executive Director of Secretariat**

**Date: 22 October 2014**

**This report will be considered in public**

## 1. Summary

- 1.1 This report sets out details of offices held by Assembly Members for noting as disclosable pecuniary interests and requires additional relevant declarations relating to disclosable pecuniary interests, and gifts and hospitality to be made.

## 2. Recommendations

- 2.1 **That the list of offices held by Assembly Members, as set out in the table below, be noted as disclosable pecuniary interests<sup>1</sup>;**
- 2.2 **That the declaration by any Member(s) of any disclosable pecuniary interests in specific items listed on the agenda and the necessary action taken by the Member(s) regarding withdrawal following such declaration(s) be noted; and**
- 2.3 **That the declaration by any Member(s) of any other interests deemed to be relevant (including any interests arising from gifts and hospitality received which are not at the time of the meeting reflected on the Authority's register of gifts and hospitality, and noting also the advice from the GLA's Monitoring Officer set out at below) and any necessary action taken by the Member(s) following such declaration(s) be noted.**

## 3. Issues for Consideration

- 3.1 Relevant offices held by Assembly Members are listed in the table overleaf:

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<sup>1</sup> The Monitoring Officer advises that: Paragraph 10 of the Code of Conduct will only preclude a Member from participating in any matter to be considered or being considered at, for example, a meeting of the Assembly, where the Member has a direct Disclosable Pecuniary Interest in that particular matter. The effect of this is that the 'matter to be considered, or being considered' must be about the Member's interest. So, by way of example, if an Assembly Member is also a councillor of London Borough X, that Assembly Member will be precluded from participating in an Assembly meeting where the Assembly is to consider a matter about the Member's role / employment as a councillor of London Borough X; the Member will not be precluded from participating in a meeting where the Assembly is to consider a matter about an activity or decision of London Borough X.

<b>Member</b>	<b>Interest</b>
Tony Arbour AM	Member, LFEPA; Member, LB Richmond
Jennette Arnold OBE AM	Committee of the Regions
Gareth Bacon AM	Member, LFEPA; Member, LB Bexley
John Biggs AM	
Andrew Boff AM	Congress of Local and Regional Authorities (Council of Europe)
Victoria Borwick AM	Member, Royal Borough of Kensington & Chelsea; Deputy Mayor
James Cleverly AM	Chairman of LFEPA; Chairman of the London Local Resilience Forum; substitute member, Local Government Association Fire Services Management Committee
Tom Copley AM	
Andrew Dismore AM	Member, LFEPA
Len Duvall AM	
Roger Evans AM	Committee of the Regions; Trust for London (Trustee)
Nicky Gavron AM	
Darren Johnson AM	Member, LFEPA
Jenny Jones AM	Member, House of Lords
Stephen Knight AM	Member, LFEPA; Member, LB Richmond
Kit Malthouse AM	Deputy Mayor for Business and Enterprise; Deputy Chair, London Enterprise Panel; Chair, Hydrogen London; Chairman, London & Partners; Board Member, TheCityUK
Joanne McCartney AM	
Steve O'Connell AM	Member, LB Croydon; MOPAC Non-Executive Adviser for Neighbourhoods
Caroline Pidgeon MBE AM	
Murad Qureshi AM	Congress of Local and Regional Authorities (Council of Europe)
Dr Onkar Sahota AM	
Navin Shah AM	
Valerie Shawcross CBE AM	Member, LFEPA
Richard Tracey AM	Chairman of the London Waste and Recycling Board; Mayor's Ambassador for River Transport
Fiona Twycross AM	Member, LFEPA

[Note: LB - London Borough; LFEPA - London Fire and Emergency Planning Authority; MOPAC – Mayor's Office for Policing and Crime]

3.2 Paragraph 10 of the GLA's Code of Conduct, which reflects the relevant provisions of the Localism Act 2011, provides that:

- where an Assembly Member has a Disclosable Pecuniary Interest in any matter to be considered or being considered or at
  - (i) a meeting of the Assembly and any of its committees or sub-committees; or
  - (ii) any formal meeting held by the Mayor in connection with the exercise of the Authority's functions
- they must disclose that interest to the meeting (or, if it is a sensitive interest, disclose the fact that they have a sensitive interest to the meeting); and



- must not (i) participate, or participate any further, in any discussion of the matter at the meeting; or (ii) participate in any vote, or further vote, taken on the matter at the meeting

#### UNLESS

- they have obtained a dispensation from the GLA's Monitoring Officer (in accordance with section 2 of the Procedure for registration and declarations of interests, gifts and hospitality – Appendix 5 to the Code).

- 3.3 Failure to comply with the above requirements, without reasonable excuse, is a criminal offence; as is knowingly or recklessly providing information about your interests that is false or misleading.
- 3.4 In addition, the Monitoring Officer has advised Assembly Members to continue to apply the test that was previously applied to help determine whether a pecuniary / prejudicial interest was arising - namely, that Members rely on a reasonable estimation of whether a member of the public, with knowledge of the relevant facts, could, with justification, regard the matter as so significant that it would be likely to prejudice the Member's judgement of the public interest.
- 3.5 Members should then exercise their judgement as to whether or not, in view of their interests and the interests of others close to them, they should participate in any given discussions and/or decisions business of within and by the GLA. It remains the responsibility of individual Members to make further declarations about their actual or apparent interests at formal meetings noting also that a Member's failure to disclose relevant interest(s) has become a potential criminal offence.
- 3.6 Members are also required, where considering a matter which relates to or is likely to affect a person from whom they have received a gift or hospitality with an estimated value of at least £25 within the previous three years or from the date of election to the London Assembly, whichever is the later, to disclose the existence and nature of that interest at any meeting of the Authority which they attend at which that business is considered.
- 3.7 The obligation to declare any gift or hospitality at a meeting is discharged, subject to the proviso set out below, by registering gifts and hospitality received on the Authority's on-line database. The on-line database may be viewed here:  
<http://www.london.gov.uk/mayor-assembly/gifts-and-hospitality>.
- 3.8 If any gift or hospitality received by a Member is not set out on the on-line database at the time of the meeting, and under consideration is a matter which relates to or is likely to affect a person from whom a Member has received a gift or hospitality with an estimated value of at least £25, Members are asked to disclose these at the meeting, either at the declarations of interest agenda item or when the interest becomes apparent.
- 3.9 It is for Members to decide, in light of the particular circumstances, whether their receipt of a gift or hospitality, could, on a reasonable estimation of a member of the public with knowledge of the relevant facts, with justification, be regarded as so significant that it would be likely to prejudice the Member's judgement of the public interest. Where receipt of a gift or hospitality could be so regarded, the Member must exercise their judgement as to whether or not, they should participate in any given discussions and/or decisions business of within and by the GLA.

## **4. Legal Implications**

- 4.1 The legal implications are as set out in the body of this report.

## 5. Financial Implications

5.1 There are no financial implications arising directly from this report.

<b>Local Government (Access to Information) Act 1985</b>
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List of Background Papers: None
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Contact Officer: David Hoilette, Committee Assistant
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Telephone: 020 7983 4306
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E-mail: david.hoilette@london.gov.uk
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# MINUTES

**Meeting: Audit Panel**

**Date: Tuesday 15 July 2014**

**Time: 3.30 pm**

**Place: Committee Room 5, City Hall, The Queen's Walk, London, SE1 2AA**

Copies of the minutes may be found at: <http://www.london.gov.uk/mayor-assembly/london-assembly/audit-panel>

**Present:**

John Biggs AM (Chairman)  
Roger Evans AM (Deputy Chairman)  
Dr Onkar Sahota AM

**1 Apologies for Absence and Chairman's Announcements (Item 1)**

1.1 An apology for absence was received from Gareth Bacon AM.

**2 Declarations of Interests (Item 2)**

2.1 **Resolved:**

**That the list of Assembly Members' appointments, as set out in the table at item 2, be noted as disclosable pecuniary interests.**

**3 Membership of the Panel (Item 3)**

3.1 **Resolved:**

**That the membership and chairing arrangements for the Panel as agreed by the Annual Meeting of the Assembly on 14 May 2014 be noted as follows:**

**John Biggs AM (Chairman)**  
**Roger Evans AM (Deputy Chairman)**  
**Gareth Bacon AM**  
**Dr Onkar Sahota AM**

#### **4 Terms of Reference (Item 4)**

##### **4.1 Resolved:**

**That the terms of reference of the Panel, as agreed by the Annual Meeting of the Assembly on 14 May 2014, be noted as follows:**

- 1. The Audit Panel will be concerned with ensuring the security of and monitoring of financial systems, ensuring that there is an anti-fraud culture, and promoting probity and good practice within the core GLA.**
- 2. To liaise with the external auditors over their annual programme and, with the Mayor as appropriate, to approve the annual internal audit programme.**
- 3. To deal as appropriate with matters raised by the external auditors' management letters and reports and, where a report is made in respect of the GLA, to make recommendations to the Assembly at the meeting at which the report is to be formally considered in the presence of the Mayor in accordance with Schedule 8 in the 1999 Act.**
- 4. To deal as appropriate with matters arising from the internal auditors' reports and to comment to the Mayor on matters relevant to his/her responsibilities.**
- 5. To review the GLA's Risk Management Policy and comment to the Mayor as appropriate.**

#### **5 Standing Delegation (Item 5)**

##### **5.1 Resolved:**

**That the standing delegation to the Chairman as agreed by the Annual Meeting of the Assembly on 1 May 2013 be noted as follows:**

**That a general authority be delegated to the Chairman, following consultation with**

**the lead Members of the party Groups on the Committee, to respond on the Committee's behalf where it is consulted on issues by organisations and there is insufficient time to consider the consultation at a Committee meeting.**

## **6 Minutes (Item 6)**

### **6.1 Resolved:**

**That the minutes of the meeting of the Audit Panel held on 20 March 2014 be signed by the Chairman as a correct record.**

## **7 Summary List of Actions (Item 7)**

7.1 The Panel received the report of the Executive Director of Secretariat.

### **7.2 Resolved:**

**That the completed action arising from the previous meeting of the Audit Panel be noted.**

## **8 External Audit Reports (Item 8)**

8.1 The Chairman asked the External Auditor to provide an oral update on the progress of the external audit.

8.2 The External Auditor informed the Panel that they were currently in the middle of the audit but that no new items of risk or areas of focus had been identified to date. The Greater London Authority (GLA) single entity audit and GLA Land and Property Ltd (GLAP) parts of the audit were close to completion. The major item of discussion had been the business rates and the share of the provision, but no specific issues had been established. In relation to the consolidation of the London Legacy Development Corporation (LLDC) and E20 Stadium Partnership (E20) parts, the External Auditor informed the Audit Panel that it had yet to be completed, as it had been expected that there would be changes to the first draft of accounts from LLDC and E20 that would require an iteration of the consolidation. The main items would be consideration of the value of the Arcelormittal Orbit and, potentially the Orbit loan with Arcelormittal. The Panel was informed that the charge in the profit and loss would probably be larger than the amount the GLA had actually paid towards the loan, due to joint venture accounting and the asymmetry between the rights and rewards between the London Legacy Development Corporation (LLDC) and the London Borough of Newham.

- 8.3 Responding to a request from the Chairman for further clarification, the External Auditor reported that the first draft of accounts had been prepared based on expected visitor numbers. Actual visitor numbers were now available and they were lower than expected, so there was probably impairment to the value; and associated with that there was a loan repayable out of profits. On E20, the joint venture arrangement meant that LLDC had to wait some years before it received any reward from the joint venture, and the London Borough (LB) of Newham would take its reward first. LB Newham also put in significantly less money and so the GLA would have a share of any losses of E20, and could also have to account for any impairment in the value of the initial investment.

## **9 Internal Audit Reports (Item 9)**

- 9.1 The Audit Panel received the report of the Executive Director of Resources. Appended to the report were: two internal audit reports (both of which had received substantial assurances); four follow-up reports (of which two had received substantial assurances, and two had received adequate assurances) the Progress Report; and the Annual Report 2013-14.

### **Internal Audit Reports**

- 9.2 The Audit Panel considered the following recent audit reports (attached at Appendices 1a to 1b of the report):

- GLA Recruitment Framework; and
- Delivery of the Mayor's Outer London Fund and Mayor's Regeneration Fund.

### **GLA Recruitment Framework**

- 9.3 The Director of Audit, Risk and Assurance for the Mayor's Office for Policing and Crime (MOPAC) informed the Audit Panel that this report and review was rated substantial. There were clearly defined policies and procedures in place for recruitment. There were clearly defined job descriptions and the advertising arrangements were appropriate. There were also clearly defined terms and conditions in place to support appointments, and appropriate checks of references were undertaken. There was one minor issue discussed with the Assistant Director – Human Resources and Organisational Development and that was to ensure that those who have received training for the panels were recorded to ensure that the training was taking place.
- 9.4 The Deputy Chairman asked if Assembly Members were included in this training. The Assistant Director – Human Resources and Organisational Development replied that only employees received training, because the people who made the decisions on the panels were employees of the GLA; and Assembly Members tended to sit on panels and advise or give comments, but did not tend to be the decision makers in relation to staff appointments, as

that was a power of the Head of Paid service, which was delegated to managers.

### **Delivery of the Mayor's Outer London Fund and Mayor's Regeneration Fund**

- 9.5 The Director of Audit, Risk and Assurance (MOPAC) informed the Audit Panel that this review followed on from the programme Governance Framework conducted last year. This was a more detailed look at some of the projects within the programme and a number of projects were selected, as listed in the report, to review. It was granted a substantial assurance overall, in line with the rating given the previous year to the overall programme arrangements. The Director of Audit, Risk and Assurance (MOPAC) explained that there was a clearly defined framework that had been applied to monitoring the expenditure, and that claims and reimbursements were in line with work undertaken. Greater clarity around the validation for the self-evaluation of how well individuals had performed, or, the project had delivered against outputs, had been requested; as some independent verification as well as self-evaluation of the projects was needed.
- 9.6 The Chairman asked if the Assistant Director – Regeneration was genuinely content that the arrangements were robust from all angles. The Assistant Director – Regeneration expressed a high level of satisfaction with the outcome of the audit.

### **Internal Audit Reports – Follow Up**

- 9.7 The Audit Panel considered the following recent internal audit reports (attached at Appendices 2a to 2d of the report):
- Estate Strategy and Management of Assets – Follow Up;
  - Gifts and Hospitality – Follow Up;
  - Decision Making Framework – Mayoral and Directorate – Follow Up; and
  - General Ledger – Follow Up.

### **Estates Strategy and Management of Assets – Follow-Up**

- 9.8 The Assistant Director – Strategic Projects and Property explained that the version of the audit report in the agenda was incomplete, as the further recommendations of management response had not been completed.
- 9.9 The Director of Audit, Risk and Assurance (MOPAC) assured Audit Panel Members that for the three partly-implemented recommendations, revised timetables and action to ensure that they would be fully implemented had been agreed with the Assistant Director – Strategic Projects and Property and his team. The level of assurance had been increased to Adequate based on the follow-up and implementation of the plan to support the Estates Strategy. The Panel noted that the Assistant Director – Strategic Projects and Property was finalising some of the contractual and procurement arrangements, but progress had been made since the

original review.

- 9.10 The Chairman asked if there was any risk to enhancing the progress if this report was taken at the next meeting of the Audit Panel; the Director of Audit, Risk and Assurance (MOPAC) and the Assistant Director – Strategic Projects and Property both confirmed that there was no risk.

#### **Gifts and Hospitality – Follow-Up**

- 9.11 The Director of Audit, Risk and Assurance (MOPAC) informed the Audit Panel that there had been an improvement overall, with six recommendations fully implemented and five partly implemented. The partly implemented recommendations were mainly due to the timing of the issue of the revised policy, which the Monitoring Officer had been consulting on and working across the GLA. The revised policy and documentation was now in process, but needed to be rolled out and implemented.
- 9.12 The Monitoring Officer stated that all the recommendations had been agreed and all the ones that were partly implemented were on course to be implemented in line with the timescales set out in the paper.
- 9.13 The Deputy Chairman expressed concern that there appeared to be a delay between the declaration for the report and publication online. The Monitoring Officer explained that, working with the Auditors, there was a check where an individual was asked to confirm that everything in the last six months was accurate; and a draft of the reports submitted to the Audit Panel was also sent to all the party Groups. The Panel also noted that the database included a functionality for declarations to be registered if there was a query around them, without them being published.

#### **Decision Making Framework – Mayoral and Directorate – Follow-Up**

- 9.14 The Director of Audit, Risk and Assurance (MOPAC) stated that good progress had been made and the recommendations that were made previously had been implemented.
- 9.15 In response to a comment from the Chairman on confidentiality, the Head of Governance and Resilience reported that officers were currently processing 100 Mayoral Directions, with a view, after consultation with the Legal Department, to publish as many as possible.
- 9.16 In response to a question about the involvement of the internal auditors, the Director of Audit, Risk and Assurance (MOPAC) replied that they had checked to ensure that there were criteria supporting a decision not to publish.



### **General Ledger – Follow-Up**

- 9.17 The Director of Audit, Risk and Assurance (MOPAC) stated that originally there were a couple of recommendations around improvement of control of journals which had now been implemented; hence the substantial assurance.

### **Internal Audit Progress Report**

- 9.18 The Audit Panel considered the Progress Report. The Director of Audit, Risk and Assurance (MOPAC) informed the Audit Panel that the report confirmed the current position with the audit programme; and summarised those reports that the Audit Panel had discussed earlier in the meeting. The report noted that there were three reports at the draft report stage. The report also indicated the key areas of work planned for the next three months and she informed the Chairman that they would endeavour to bring as many of those to the Audit Panel at its next meeting in October 2014.

### **Internal Audit Annual Report 2013-14**

- 9.19 The Director of Audit, Risk and Assurance (MOPAC) concluded that the GLA had an effective internal environment supported by an improving risk management framework. She had reviewed the GLA's governance arrangement and concluded they were clearly defined and regularly reviewed and updated. The GLA had also reviewed the scheme of delegation and financial regulations earlier in the year and that was reflected in the report; as was an improvement from the previous year in the Gifts and Hospitality process. She had also concluded the outcome of the performance management review, which was a key part of Corporate Governance. There was a clearly defined framework and there was an improved tracking of the delivery of outcomes, which was a revised approach for the GLA following the issue of the revised business plan.
- 9.20 The Director of Audit, Risk and Assurance (MOPAC) brought to the attention of the Audit Panel that 48% of first time reviews were adequate, 43% were substantial and 9% were rated as limited.
- 9.21 The Head of Governance and Resilience stated that the Mentoring Report would be submitted to the next meeting of the GLA Oversight Committee. The Director of Audit, Risk and Assurance (MOPAC) confirmed that the Follow-Up Report on Mentoring would be brought back to the next Audit Panel meeting and that implementation rates were good when they go back on Follow-Up (89%); also she had been liaising with the Head of Governance and Resilience on the Annual Governance Statement.
- 9.22 In terms of audit performance, the Director of Audit, Risk and Assurance (MOPAC) stated that they had delivered the plan as agreed for last year. She then brought to the attention of the Audit Panel that at the bottom of page 95 of the report, the savings indicated for the

shared services provision should read £2.1 million. They were also taking on the audit service for the LLDC from 2015/16 and were working on the transition plans during 2014/15.

9.23 In response to a question from the Chairman about fraud, the Director of Audit, Risk and Assurance (MOPAC) replied that there were a couple of instances where they had been asked for advice last year. There were no significant issues around any of the requests and they were working with the Head of Governance and Resilience and his team on some fraud prevention for the coming year.

9.24 **Resolved:**

**That the following be noted:**

**(a) That the reports at Appendices 1a and 1b be noted;**

**(b) That the Follow-Up reports at appendices 2a to 2d, and the action under paragraph 9.10 above be noted;**

**(c) That the Progress Report at Appendix 3 be noted; and**

**(d) That the Internal Audit Annual Report 2013-14, and the correction as stated in paragraph 9.22 above, be noted.**

## **10 Annual Governance Statement 2013-14 (Item 10)**

10.1 The Panel received the report of the Executive Director of Resources.

10.2 The Head of Governance and Resilience introduced the report. He reiterated that there was a close link with the Annual Report presented by Internal Audit, in terms of the evaluation of risk and other governance arrangements, and the various assurances given to audit reports through the year. Two reports received a limited assurance and the Chairman of the Audit Panel as well as other Assembly Committees were receiving updates on them; that process was ongoing, but progress was being made. The Head of Governance and Resilience also reported that the Annual Governance Statement covered a wide range of different issues as set out in Appendix C to the report, including the issues submitted by the Assembly. This was the Assembly's input into the process and would be considered by the GLA Oversight Committee at its meeting on 23 July 2014.

10.3 The Chairman asked if Appendix B concerning Mayoral Directions had been in the previous year's Annual Governance Statement. The Head of Governance and Resilience confirmed that it had been and explained that this was because Members had raised concerns around some of the LFEPA Directions.

10.4 The Chairman commented that there were a number of reasons why there might be a Mayoral

Direction, and asked if a reason was in the summary. The Head of Governance and Resilience replied that, in broad terms, some of the Mayoral Directions on LFEPA were where there had been genuine disagreement. The Mayoral Directions and delegations of Section 30 powers to Transport for London (TfL) and the LLDC invariably related to these bodies establishing an audit trail with their Boards. It was almost always the case that they did not disagree, but they preferred to have an audit direction.

- 10.5 In response to a question from the Chairman on whether fares were statutorily a matter for a Mayoral Direction, the Head of Governance and Resilience replied that the decision on fares rests with the Mayor, and is actually a Mayoral Decision through the GLA. Also with TfL, Section 30 powers were often delegated because TfL's authority was limited to transport provision, and if there were broader functions expected of them, this is when Section 30 powers would be delegated.

## **11 Monitoring of Expenses and Taxable Benefits - Mayor, Elected Members and Senior Staff 2013-14 (Item 11)**

- 11.1 The Panel received the report of the Executive Director of Resources.
- 11.2 The Head of Financial Services informed the Panel that at paragraphs 4.6 and 4.7 of the report, the second column in the tables should be headed "April 2013 to March 2014"; and not as currently shown.
- 11.3 The Chairman noted that there was a significant increase in foreign travel expenditure over the April 2012 to March 2013 and April 2013 to March 2014 period. The Head of Financial Services reported that the increase reflected the fact that in the previous financial year there were domestic matters of concern, and probably less expenditure on promoting London abroad.
- 11.4 The Chairman referred to a previous issue relating to Kit Malthouse AM and his declaration of hospitality that he had received and asked if this issue had been resolved. The Head of Financial Services replied that there had been an issue relating to London and Partners (of which Kit Malthouse AM is Chairman), and a lunch they had provided to him. Kit Malthouse AM was unclear if he was required to declare the lunch, but felt that it was correct procedure for him to make a declaration on the GLA's register; and that following further investigation by the Monitoring Officer, the matter had now been resolved (as reported on page 19 of the agenda for this meeting of the Panel).
- 11.5 The Chairman also recalled that a Group Leader had in the past raised the issue of remuneration for Kit Malthouse AM and asked if the GLA was clear that his remuneration was justified in audit terms, and whether it had to be reported anywhere. The Head of Governance and Resilience replied that the GLA was clear about the matter in audit terms

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and it was not necessary to formally report on it. He believed that in the past the GLA Oversight Committee had received reports on this topic, however he was unsure if the GLA Oversight Committee were planning to receive further reports in the near future. He continued stating that a number of years ago in the former role of Kit Malthouse AM (as Deputy Mayor for Policing and Crime), there had been a report on non-statutory Deputy Mayors in terms of remuneration; and the remuneration was based on that.

**11.6 Resolved:**

- (a) That the taxable benefits and expenses incurred by the Mayor, London Assembly and senior staff for the period 1 January 2014 to 31 March 2014 be noted; and**
- (b) That the corrections highlighted in paragraph 11.2 above, be noted.**

**12 Work Programme for the Audit Panel 2014-15 (Item 12)**

12.1 The Panel received the report of the Executive Director of Secretariat.

**12.2 Resolved:**

- (a) That the work programme for the 2014-15 Assembly year be noted; and**
- (b) That the decision to take the Estates Strategy and Management of Assets – Follow-Up Report at the meeting of the Audit Panel on 22 October 2014 be noted.**

**13 Date of Next Meeting (Item 13)**

13.1 The next meeting of the Audit Panel was scheduled for 22 October 2014 at 2.30pm in Committee Room 5.

**14 Any Other Business the Chairman Considers Urgent (Item 14)**

14.1 There was no other business the Chairman considered urgent.

**15 Close of Meeting**

15.1 The meeting ended at 4.10pm.

**Greater London Authority  
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Chairman

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Date

**Contact Officer:** David Hoilette, Committee Assistant; telephone: 020 7983 4306;  
email: david.hoilette@london.gov.uk

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# Subject: Summary List of Actions

**Report to: Audit Panel**

**Report of: Executive Director of Secretariat**

**Date: 22 October 2014**

**This report will be considered in public.**

## 1. Summary

- 1.1 This report updates the Audit Panel on the progress made on an action arising from the previous meeting of the Audit Panel.

## 2. Recommendation

- 2.1 **That the Audit Panel notes the completed action arising from the previous meeting of the Audit Panel.**

## Action Arising From the Meeting of the Audit Panel Held on 15 July 2014

Item	Topic	Date Due	Person
9.	<p><b>GLA Estate Strategy and Management of Assets Follow Up</b></p> <p>Take the Follow Up report back to the Panel for its 22 October 2014 meeting.</p>	See item 6 on the 22 October 2014 Agenda.	Assistant Director – Strategic Projects and Property

## 3. Legal Implications

- 3.1 There are none arising from this report.

## 4. Financial Implications

- 4.1 There are none arising from this report.

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**List of appendices to this report:**

None.

**Local Government (Access to Information) Act 1985**

List of Background Papers: Minutes to the Audit Panel's 15 July 2014 meeting.

Contact Officer:	David Hoilette, Committee Assistant
Telephone:	020 7983 4306
Email:	David.hoilette@london.gov.uk



# Subject: External Auditor's GLA and GLA Group Audit Results Report 2013/14

**Report to: Audit Panel**

**Report of: Executive Director of Resources**

**Date: 22 October 2014**

**This report will be considered in public**

## 1. Summary

- 1.1 This report presents the External Auditor's GLA and GLA Group Audit Results Report 2013-14 to the Panel.

## 2. Recommendation

- 2.1 **That the Panel notes the contents of the External Auditor's GLA and GLA Group Audit Results Report 2013-14.**

## 3. Background

- 3.1 Each year the Authority's External Auditor, EY, presents its Audit Plan to the Panel for its consideration and information.

## 4. Issues arising

- 4.1 The Executive Summary on the third page of the EY report sets out the issues arising.

## 5. Legal Implications

- 5.1 There are no legal issues directly arising from this report.

## 6. Financial Implications

- 6.1 This report is entirely concerned with financial issues.

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**List of appendices to this report:**

Appendix 1- External Auditor's GLA and GLA Group Audit Results Report 2013-14

<b>Local Government (Access to Information) Act 1985</b>
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List of Background Papers: None
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Contact Officer:	Tom Middleton, Head of Governance & Resilience
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Telephone:	020 7983 4257
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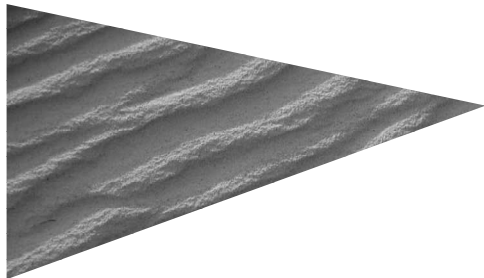
E-mail:	tom.middleton@london.gov.uk
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# Greater London Authority

For the year ended 31 March 2014

Audit Results Report – ISA (UK & Ireland) 260

September 2014



■ Karl Havers, Partner  
■ [khavers@uk.ey.com](mailto:khavers@uk.ey.com)

■ Neil Harris, Director  
■ [nharris1@uk.ey.com](mailto:nharris1@uk.ey.com)

# Contents

- ▶ Executive summary
- ▶ Extent and progress of our work
- ▶ Addressing audit risk
- ▶ Financial statements audit – issues and findings
- ▶ Arrangements to secure economy, efficiency and effectiveness
- ▶ Independence and audit fees

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# Executive summary

## *Key findings - Audit results and other key matters*

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The Audit Commission's Code of Audit Practice (the Code) requires us to report to those charged with governance – the Mayor of London - on the work we have carried out to discharge our statutory audit responsibilities together with any governance issues identified.

This report summarises the findings from the 2013/14 audit which is substantially complete. It includes the messages arising from our audit of your financial statements and the results of the work we have undertaken to assess your arrangements to secure value for money in your use of resources.

### **Financial statements**

- ▶ We expect to issue an unqualified opinion on the financial statements in late September. Our audit results demonstrate, through the small number of issues that we have to communicate, that arrangements for the production of the financial statements remain strong. There are a some areas of our work related to audit closure that are still in progress, as highlighted on page 9. The main area of difficulty remains obtaining timely accurate information from subsidiaries.

### **Value for money**

- ▶ Our review of GLA's arrangements to secure economy, efficiency and effectiveness in your use of resources is complete. We continue to find that the GLA have proper and sound arrangements to secure its financial resilience and in economy, efficiency and effectiveness in its use of resources. Our report provides a couple of observations where the GLA should keep a close eye on and strengthen their arrangements, on the GLA's exposure to LLDC's financial and operating performance and governance over decisions made to appoint Non-Statutory Deputy Mayors.

### **Whole of Government Accounts**

- ▶ We are currently undertaking our work on the Whole of Government Accounts return following the completion of our work on the Authority's financial statements. We expect to issue our assurance statement on your WGA return towards the end of September.

### **Audit certificate**

- ▶ The audit certificate is issued to demonstrate that the full requirements of the Audit Commission's Code of Audit Practice have been discharged for the relevant audit year. We expect to issue the audit certificate at the same time as the audit opinion.

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# Extent and purpose of our work

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## The Authority's responsibilities

The Authority is responsible for preparing and publishing its Statement of Accounts accompanied by the Annual Governance Statement. In the Annual Governance Statement, the Authority reports publicly on the extent to which it complies with its own code of governance, including how it has monitored and evaluated the effectiveness of its governance arrangements in the year, and on any planned changes in the coming period.

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

## Purpose of our work

Our audit was designed to:

- Express an opinion on the 2013/14 financial statements
- Report on any exception on the governance statement or other information included in the foreword
- Consider and report any matters that prevent us being satisfied that the Authority had put in place proper arrangements for securing economy, efficiency and effectiveness in the use of resources (the Value for Money conclusion)

In addition, this report contains our findings related to the areas of audit emphasis, our views on the Authority's accounting policies and judgments and significant deficiencies in internal control.

As a component auditor, we follow the group instructions and send to the National Audit Office our group assurance certificate, audit results report and auditor's report on the consolidation schedule.

This report is intended solely for the information and use of the Authority. It is not intended to be and should not be used by anyone other than the specified party.

# Addressing audit risks

## Significant audit risks

We identified the following audit risks during the planning phase of our audit, and reported these to you in our Audit Plan. Here, we set out how we have gained audit assurance over those issues.

Audit risk identified within our Audit Plan	Audit procedures performed	Issues arising
<b>Significant audit risks (including fraud risks)</b>		
<p><b><u>Fraud and management override risk</u></b></p> <p>As identified in ISA (UK &amp; Ireland) 240, management is in a unique position to perpetrate fraud because of their ability to directly or indirectly manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively.</p>	<ul style="list-style-type: none"> <li>• Tested the appropriateness of journal entries recorded in the general ledger and other adjustments made in the preparation of the financial statements;</li> <li>• Reviewed accounting estimates for evidence of management bias;</li> <li>• Evaluated the business rationale for any significant unusual transactions; and</li> </ul>	<p>Our planned procedures in relation to this risk are complete. There are no issues to report.</p>
<p><b><u>Assessment of the GLA Group boundary</u></b></p> <p>In light of the significant changes that took place within the GLA family in 2012-2013, we will continue to assess the GLA group boundary against the criteria stipulated in the two relevant international accounting standards IAS27 and IFRS10 (adopted from 1 January 2013).</p> <p>In 2013/14, LLDC have entered into a Joint Venture with LB Newham. The E20 Stadium Company LLP will take on responsibility for the development and subsequent operation of the Olympic Stadium.</p>	<ul style="list-style-type: none"> <li>• Assessed where overall control lies with regard to the operation and delivery of services of the potential group bodies.</li> <li>• In relation to the new subsidiary of LLDC, E20 Stadium Company LLP, ensured that the accounting framework and accounting policies are aligned to those of the GLA group and that it was appropriately consolidated into the GLA group either directly or via LLDC's group accounts.</li> </ul>	<p>Our planned procedures in relation to this risk are complete.</p> <p>We reassessed the GLA group boundary under IAS 27 with regard to those entities currently within the group and the other functional bodies. The assessment concluded that only LLDC and GLA Holdings Ltd lie within the group boundary and therefore require consolidation into the GLA group accounts.</p> <p>There are no issues to report in relation to this risk</p> <p>Regarding E20 Stadium Company LLP; further detail is provided at page 11.</p>

# Addressing audit risks

## Significant audit risks (continued)

Audit risk identified within our Audit Plan	Audit procedures performed	Assurance gained and issues arising
<b>Significant audit risks (including fraud risks)</b>		
<p><b><u>Significant accounting judgments and estimates, particularly provisions and contingent liabilities</u></b></p> <p>The financial statements of the GLA are based in certain areas on the significant accounting judgements of the preparers of those accounts. The accounts also contain material accounting estimates; particularly provisions and contingent liabilities.</p>	<ul style="list-style-type: none"> <li>Assessed and tested the reasonableness of accounting judgments and estimates used in the preparation of the accounts.</li> <li>Testing focused on the Compulsory Purchase Order (CPO) provisions contained within both GLA's and GLAP Ltd's financial statements.</li> <li>Ensured that accounting judgments and estimates are correctly disclosed in the accounts as required by IAS 8 and the Code of Practice.</li> </ul>	<p>Our planned procedures in relation to this risk at GLA are complete, and there are no issues to report.</p> <p>With regard to the Group; the LLDC draft accounts presented for audit did not include either a provision or contingent liability in relation to the potential VAT liability with HMRC under the partial VAT recovery scheme. Following discussions with LLDC officers, it was agreed that a contingent liability should be disclosed regarding this matter and this contingent liability is now disclosed in the GLA group accounts.</p>
<p><b><u>Pension valuations and disclosures</u></b></p> <p>The Local Authority Accounting Code of Practice and IAS19 requires the Authority to make extensive disclosures within its financial statements regarding the Local Government Pension Scheme (LGPS) in which it is an admitted body.</p> <p>The Authority's current pension fund deficit is a highly material and sensitive item and the Code requires this liability to be disclosed on the Authority's Balance Sheet.</p> <p>The information disclosed is based on the IAS19 report issued to the Authority by the actuaries to the administering body; the London Pension Fund Agency.</p>	<ul style="list-style-type: none"> <li>Liaised with the auditors of the London Pensions Authority, the LGPS administering authority, and obtained assurances over the information supplied to the actuary in relation to the Greater London Authority.</li> <li>Assessed the conclusions drawn on the work of the actuary by the Consulting Actuary to the Audit Commission, PwC. Reviewed and tested the accounting entries and disclosures made within the Authority's financial statements in relation to IAS19.</li> </ul>	<p>Our planned procedures in relation to this risk are complete. There are no issues to report.</p>



# Addressing audit risks

## *Significant audit risks (continued)*

Audit risk identified within our Audit Plan	Audit procedures performed	Assurance gained and issues arising
<b>Significant audit risks (including fraud risks)</b>		
<p><b><u>Property valuations within LLDC and GLAP Ltd</u></b></p> <p>The GLA Group Balance Sheet contains property assets which are highly material in nature.</p> <p>The unique and material nature of LLDC's Olympic Park non-current assets and the basis on which they are valued, mean that small changes in assumptions when valuing these assets can have material impact on the financial statements.</p> <p>A similar issue arises on GLAP's property assets that are classified as inventory.</p>	<ul style="list-style-type: none"> <li>Assessed the valuations assigned to these property assets and any material increases or impairments that arise during 2013/14.</li> <li>Assessed the work of the property valuers in respect of LLDC and GLAP Ltd's property portfolio. Consulted with EY Estates team where appropriate and reviewed and tested the accounting entries and disclosures made within the Authority's financial statements.</li> </ul>	<p>Our planned procedures in relation to this risk are complete.</p> <p>There are no issues to report regarding property valuations in GLAP Ltd.</p> <p>Issues did arise regarding property valuations at LLDC; specifically the Orbit Tower and the associated loan. Further detail regarding these issues are provided at page 11.</p>

# Addressing audit risks

## Significant audit risks (continued)

Audit risk identified within our Audit Plan	Audit procedures performed	Assurance gained and issues arising
<b>Significant audit risks (including fraud risks)</b>		
<p><b><u>Localisation of business rates</u></b></p> <p>There have been significant changes in the arrangements for business rates from April 2013. The detailed accounting requirements for the new arrangements are not yet clear and this therefore presents a risk in terms of the financial statements.</p> <p>One of the main changes is that individual authorities now need to provide for rating appeals. This includes not only claims from 1 April 2013 but claims that relate to earlier periods. As appeals are made to the Valuation Office, authorities may not be aware of the level of claims. Authorities may also find it difficult to obtain sufficient information to establish a reliable estimate.</p>	<ul style="list-style-type: none"> <li>Reviewed the detailed accounting transactions for business rates to ensure the Authority's accounts are materially accurate and compliant with the CIPFA Code of practice.</li> <li>Reviewed the Authority's provision for business rate appeals and ensured that it has been calculated on a reasonable basis. As part of this we ensured the provision is supported by appropriate evidence by reviewing the information provided by the London borough's, as GLA's provision comprises a share of the provision made by each borough.</li> </ul>	<p>Our planned procedures in relation to this risk are complete.</p> <p>Regarding the detailed accounting transactions, it was concluded that the Authority's accounts are materially accurate and compliant with the CIPFA Code of practice.</p> <p>Further detail regarding the Authority's provision for business rate appeals has been provided at page 10.</p>

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# Financial statements audit

## *Issues and misstatements arising from the audit*

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### **Progress of our audit**

- ▶ The following areas of our work programme remain to be completed. These include:
  - ▶ Completion of the assurance work on the Whole of Government Accounts (WGA) return
  - ▶ Receipt of a letter of representation and signed accounts
  - ▶ Final Partner review of the financial statements
- ▶ Subject to the completion of our work on the above items, we propose to issue an unqualified audit report on the financial statements.

### **Uncorrected misstatements**

On the basis of the work completed to date, we have not identified any misstatements within the draft financial statements, which management has chosen not to adjust.

### **Corrected misstatements**

- ▶ Our audit identified a number of disclosure misstatements and some minor numerical misstatements which we have highlighted to management for amendment. All of these have been corrected during the course of our work.
- ▶ The most significant amendments made to the financial statements were the result of changes made in the accounts of other entities; LLDC and the City of London Corporation. These are detailed within the significant audit risk section of this report on pages 5 to 8 and within the accounting judgements section on pages 10 and 11.

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# Financial statements audit (continued)

## Accounting judgements and issues arising: GLA and GLA Group

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### Accounting judgements

- **NDR Appeals Provision:** There have been significant changes in the arrangements for business rates from April 2013. One of the main changes is that individual billing authorities now need to provide for rating appeals, and precepting bodies such as the GLA take a share of those provisions; 20% in the case of the GLA. GLA officers undertook detailed procedures to ensure that the most significant provisions set by the billing authorities in London had been calculated on a reasonable basis and were supported by appropriate evidence. This specifically considered appeals already lodged, their potential success rate based on historic records and whether potential appeals not yet lodged were taken into account. We liaised with the auditors of the London Boroughs that set the most material provisions to obtain their views on the reasonableness of provision and data integrity. We were able to obtain sufficient assurance on the consistency of the provision setting process and that GLA's share of the appeals provisions was not materially misstated.
- The City of London Corporation increased their appeals provision after the GLA draft statements had been prepared by £54.8million; and the GLA accounts have now been amended to reflect the increase in the GLA's share of that provision by £11m, with GLA's total appeals provision now at £113m. In addition, GLA's accounts disclosures have been extended to provide further details as to how the provision for business rate appeals was set.
- **JESSICA Investment impairment:** The JESSICA investment was transferred from the LDA and was disclosed as a long term investment on the GLA's 2012/13 Balance Sheet at a value of £32m. During 2013/14, management reassessed the JESSICA investment; concluding that it does not contain a sufficiently clear exit policy or terms of repayment to the GLA of interest and principal. From this management formed an accounting judgement that the JESSICA long term investment asset be impaired to nil as the GLA currently has no assurance that this funding will be repaid in the future. We concurred with this conclusion.
- **Prior Period Adjustments in GLAP Ltd:** During the preparation of the 2013/14 GLAP financial statements, three errors were noted in the 2012/13 financial statements. After considering each, management formed a judgement that only one of the errors (the disposal of Greenwich District Hospital in 2012/13) required correcting through a prior period adjustment, which is reflected in the 2013/14 GLAP Ltd statements. The two other errors were corrected during 2013/14. We concurred with this judgement.
- **Compulsory Purchase Order Provision:** The CPO provisions within the Group were inherited from the LDA as at 1.4.12. Over the two years since that point a significant number of CPO's have been settled by the Authority. When considering the required provisions for CPO's that are yet to be settled, management have made accounting judgements based on historic settlement rates to assess the provision required going forward. Audit procedures confirmed that the accounting judgements made and the resulting provisions are reasonable.

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# Financial statements audit (continued)

## Accounting judgements and issues arising: GLA Group Only

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### Accounting judgements - LLDC

- **Orbit Tower asset valuation:** The draft LLDC financial statements that were presented for audit included the Orbit at a valuation of £6m, based on annual estimated visitor numbers of 350,000 per year. Visitor numbers during initial trading were however significantly below the planned levels on which the estimate of 350,000 was based. Following discussions with senior officers at LLDC regarding the impact of this on the asset valuation and consideration of the visitor numbers by the Corporation's Board, the Corporation commissioned a further valuation of the Orbit in July 2014. This valuation assumed annual visitor numbers of 150,000 (an estimate based on the first three months of trading) and resulted in a valuation of £875k. This updated valuation and the related asset impairment is now reflected in the GLA group accounts.
- **Orbit loan carrying value:** The loan associated with the Orbit is only repayable out of trading profits arising from the asset. Under IAS 39, LLDC is required to measure the carrying amount of financial liabilities based on present value of estimated future cash flows relating to that liability. As a result of the updated valuation of the Orbit to reflect the lower visitor numbers the Corporation has recalculated the expected cashflows relating to the Orbit loan based on visitor numbers of 150,000. As a result the carrying value of the loan was written down from £9.7m to nil and that is now reflected in the GLA group accounts
- **E20 LLP and stadium transformation:** Regarding LLDC group structure; LLDC concluded that a joint venture relationship exists between LLDC and E20 LLP and that this relationship would be accounted for using the equity method within LLDC group accounts. Therefore, from the GLA perspective, E20 is consolidated into the GLA group accounts via LLDC's group accounts.
- The objective of the LLP is to transform and then operate the Olympic Stadium. The budgeted cost of the transformation work is approximately £225m and the estimated value of the stadium on completion of the transformation work is £60m. LLDC group management have therefore concluded that 75% of stadium transformation expenditure is to be impaired over the period of the transformation works; the impairment being recognised in proportion to spend undertaken in the period. We concurred with this treatment.
- In line with this accounting policy an impairment was recognised in the 2013/14 E20 LLP statements of £25.3m; of which, under the terms of the Members Agreement; LLDC and therefore the GLA Group take over 95% as a cost.
- The impairment cost that is being recognised is based on two accounting judgements; the cost of the transformation work and the valuation of the stadium following that work. Audit procedures confirmed that any potential understatement of the impairment charge in 2013/14 would not be material to the GLA Group.

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# Financial statements audit (continued)

## *Other matters & internal control,*

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### **Other matters**

As required by ISA (UK&I) 260 and other ISAs specifying communication requirements, we are required to communicate to you significant findings from the audit and other matters that are significant to your oversight of the Authority's financial reporting process including the following:

- Qualitative aspects of your accounting practices; estimates and disclosures;
- Matters specifically required by other auditing standards to be communicated to those charged with governance. For example, issues about fraud, compliance with laws and regulations, external confirmations and related party transactions; and,
- Any significant difficulties encountered during the audit; and
- Other audit matters of governance interest,

■ We have no matters we wish to report.

### **Internal control**

It is the responsibility of the Authority to develop and implement systems of internal financial control and to put in place proper arrangements to monitor their adequacy and effectiveness in practice. Our responsibility as your auditor is to consider whether the Authority has put adequate arrangements in place to satisfy itself that the systems of internal financial control are both adequate and effective in practice.

We have not tested the controls of the Authority as we have adopted a fully substantive approach to our audit. We are therefore not expressing an opinion on the overall effectiveness of internal control.

We have reviewed the Annual Governance Statement and can confirm that:

- It complies with the requirements of CIPFA/SOLACE Delivering Good Governance in Local Government Framework; and
- It is consistent with other information that we are aware of from our audit of the financial statements.

We have not identified any significant deficiencies in the design or operation of an internal control that might result in a material misstatement in your financial statements of which you are not aware.

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# Financial statements audit (continued)

## *Written Representations & Whole of Government Accounts*

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### **Request for written representations**

We have requested a management representation letter to gain management's confirmation in relation to a number of matters. We have not requested any specific representations.

### **Whole of Government Accounts**

Alongside our work on the financial statements, we also review and report to the National Audit Office on your Whole of Government Accounts return. The extent of our review and the nature of our report are specified by the National Audit Office.

We are currently undertaking our work on the Whole of Government Accounts return following the completion of the work on the Authority's financial statements. We expect to issue our assurance statement on your WGA return towards the end of September.

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# Arrangements to secure economy, efficiency and effectiveness

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*The Code of Audit Practice (2010) sets out our responsibility to satisfy ourselves that the Greater London Authority has put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources. In examining the GLA's corporate performance management and financial management arrangements, we have regard to the following criteria and focus specified by the Audit Commission.*

## Criteria 1 - Arrangements for securing financial resilience

▶ *“Whether the GLA has robust systems and processes to manage financial risks and opportunities effectively, and to secure a stable financial position that enables it to continue to operate for the foreseeable future”*

Our review of your arrangements to secure financial resilience is complete. Through its year end capital and revenue outturn, annual budget setting, use of reserves and its medium to longer term financial planning, the GLA continues to plan well to secure its longer term financial resilience. GLA has robust and prudent plans to address volatility and risks to its future budgets from business rates retention, future Government grants, settlements and exposure it has and needs to continue to keep a close eye on as a financial guarantor to LLDC's financial and operating performance.

## Criteria 2 - Arrangements for securing economy, efficiency and effectiveness

▶ *“Whether the GLA is prioritising its resources within tighter budgets, for example by achieving cost reductions and by improving efficiency and productivity.”*

Our review of your arrangements to secure economy, efficiency and effectiveness in your use of resources is complete. GLA continues to prioritise its resources effectively, with a good track record of achieving cost reduction and improving efficiency and productivity. In response to concerns we received during our audit, we have made recommendations to GLA officers on where it can strengthen its governance and decision making process for making remunerated appointments using the Mayor's general powers under section 30 and 34 of the GLA Act 1999.



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# Arrangements to secure economy, efficiency and effectiveness

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Our review highlighted two areas which the GLA either needs to keep a close eye on or to strengthen their arrangements. Neither of these are significant to our overall 2013-2014 Value for Money conclusion.

**Exposure to LLDC's financial and operating performance:** GLA acts as funding guarantor and lender of last resort to LLDC. GLA has committed to provide significant levels of capital and revenue funding to LLDC, a lot of which is used by LLDC in delivering the targets and activities set out in its business plans. LLDC have significant transformational capital programmes, such as Olympicopolis and Olympic Stadium, all of which are integral to regeneration and growth plans for London.

During our audit, we found that the GLA have developed arrangements, at Board and officer level, to have closer and timely oversight, review and scrutiny of LLDC's contract and project performance and robustness of capital and revenue projections. GLA uses the knowledge and information from these reviews to regularly update its medium to long term budget forecasts. This work aids the GLA in prioritising its future activities, spend and use of resources; to secure its financial resilience.

Whilst we believe the GLA is doing all it can, it still remains exposed to any significant variation or slippage in LLDCs capital programmes and operating plan. For example, we are aware that there is a likely additional cost of several million for strengthening of the Stadium Roof. Future funding for a financial gap currently estimated at £190million for Olympicopolis remains uncertain - it is unclear whether the GLA will be exposed to some or all of this. We are satisfied that the GLA is appropriately responding to these financial risks.

The LLDC audit team made a number of recommendations and observations connected to strengthening forecasting, control environment and the finance function.

We believe it is vital that the GLA continues to keep a close eye on the risks it is exposed to from LLDC's finance and operating performance. GLA need to be able to have full and unfettered ability to hold LLDC to account, at Board and officer level, on its programmes, activities and financial forecasting. This is necessary if the GLA are able to plan its own financial and business objectives appropriately and take timely measures necessary to support LLDC without adversely affecting the GLA's own medium to longer term financial resilience. We will continue to review this area during our 2014-2015 audit.

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# Arrangements to secure economy, efficiency and effectiveness

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## **Governance and decision making over appointment and remuneration of non-statutory Deputy Mayor's**

We received correspondence during our audit expressing concern on the arrangements and legality of payments made to the Deputy Mayor for Business and Enterprise. Our work to review the decision making for this appointment and payment changed the scope of our 2013-2014 audit at the GLA, resulting in an increase to our audit fee set out at Appendix 1.

We reviewed GLA's legal advice, obtained legal advice from the Audit Commission, as well as obtained and considered written and oral explanations from GLA officers.

We concluded that we were not minded to challenge the legality of appointment and remuneration paid to the Deputy Mayor for Business and Enterprise. We are also aware that since our review, a Counsel opinion obtained by an Assembly Member has also reached the same conclusion. We did however find that the GLA needed to improve its arrangements for documenting and demonstrating the basis of the decisions made both for appointments and payments using Mayor's general powers under section 30 and 34 of the GLA Act 1999.

We made three improvement recommendations to GLA officers to improve the documentation and governance process underpinning these decisions:

- The GLA needs to improve the recording of the Mayor's decisions, and in so doing evidence to Assembly Members and interested parties the principal purpose and consideration of consultation for remunerated appointments under section 30 of the GLA Act 1999.
- The GLA should review the Mayoral Scheme of Delegation and consider whether it properly provides for consideration and documentation of decisions made under section 30.
- The Mayor, working with GLA officers, should annually review the terms of appointment, contract and performance standards expected for remunerated appointments under section 30.

We are aware that the GLA's Executive Director of Secretariat is currently completing a review of the governance and decision making process for remunerated appointments but more broadly the Mayor's application of section 30 powers. We know for example that GLA officers intend to amend the Mayoral Scheme of Delegation so that Mayoral Decision Forms are used in the future for remunerated appointments under section 30 of GLA Act 1999.

We will consider the outcome of the GLA's review when it is concluded. Until then, we do not intend to take any further action.

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# Independence

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## Independence

- ▶ We confirm there are no changes in our assessment of independence since our confirmation in our Audit Plan dated 20 March 2014.
- ▶ We complied with the Auditing Practices Board's Ethical Standards for Auditors and the requirements of the Audit Commission's Code of Audit Practice and Standing Guidance. In our professional judgement the firm is independent and the objectivity of the audit engagement partner and audit staff has not been compromised within the meaning of regulatory and professional requirements.
- ▶ We confirm that we are not aware of any relationships that may affect the independence and objectivity of the firm that we are required by auditing and ethical standards to report to you.
- ▶ We consider that our independence in this context is a matter that should be reviewed by both you and ourselves. It is therefore important that you consider the facts of which you are aware and come to a view.
- ▶ If you wish to discuss any matters concerning our independence, we will be pleased to do so at the forthcoming meeting of the Audit Panel in October.
- ▶ We confirm that we have met the reporting requirements to those charged with governance under International Standards on Auditing (UK&I) 260. Our communication plan to meet these requirements were set out in our Audit Plan of 20 March 2014.

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# Audit fees

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## Audit fees

The table below sets out the scale fee and our final proposed audit fees.

	Proposed final fee 2013-14	Scale fee 2013-14	Variation comments
	£s	£s	
Total audit fee – Code work	151,172	140,000	None

- ▶ We are proposing an additional fee of £11,172 for the work we have needed to undertake in response to concerns raised with us on the legality of payments made to the Deputy Mayor for Business and Enterprise. We have discussed this additional fee with GLA officers and has been approved by the Audit Commission.
- ▶ We are also proposing a fee for the audit of GLA Holding Ltd, including GLAP Ltd , of £112,000. This is unchanged from 2012/13.
- ▶ Other than the additional fee noted above; our actual fee is currently in line with the rebased scale fee at this point in time, subject to the satisfactory clearance of the outstanding audit work. We confirm that we have not undertaken any non-audit work outside of the Audit Commission’s Audit Code requirements.

Ernst & Young LLP

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Ernst & Young LLP, 1 More London Place, London, SE1 2AF.

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In March 2010 the Audit Commission issued a revised version of the 'Statement of responsibilities of auditors and audited bodies' (Statement of responsibilities). It is available from the Chief Executive of each audited body and via the [Audit Commission's website](#).

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

The Standing Guidance serves as our terms of appointment as auditors appointed by the Audit Commission. The Standing Guidance sets out additional requirements that auditors must comply with, over and above those set out in the Code of Audit Practice 2010 (the Code) and statute, and covers matters of practice and procedure which are of a recurring nature.

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

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

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<b>Subject: Internal Audit Reports</b>	
<b>Report to: Audit Panel</b>	
<b>Report of: Executive Director of Resources</b>	<b>Date: 22 October 2014</b>
<b>This report will be considered in public</b>	

## 1. Summary

1.1 This report informs the Panel of recent internal audits.

## 2. Recommendations

2.1 **That the Audit Panel notes the contents of the internal audit:**

(a) **Reports at Appendices 1a to 1d;**

(b) **Follow up reports at Appendices 2a to 2f; and**

(c) **Internal Audit Progress Report at Appendix 3.**

## 3. Background

3.1 The GLA's Internal Audit function, provided by MOPAC, has recently issued the following reviews:

- London's European Office;
- Procurement Framework;
- Performance Management Analytical Review; and
- Income from the GLA Estate;

3.2 The Auditor has also issued the following follow up reviews:

- Estate Strategy and Management of Assets;
- Energy and Environmental Strategy Framework and Implementation;
- London Plan and Implementation;
- Mayor's Mentoring Programme Management Framework;
- Sickness Monitoring and Control; and
- Performance Management Framework.

3.3 These reports are attached as **Appendices 1a to 1d** and **Appendices 2a to 2f** respectively.

## **4. Recent Internal Audit Reports**

### **Level of Assurance**

4.1 Internal Audit award a level of assurance for each audit they undertake. The four categories of assurance are as follows:

#### *Level 1 or Substantial Assurance*

There is particularly effective management of key risks contributing to the achievement of business objectives.

#### *Level 2 or Adequate Assurance*

Key risks are being managed effectively, however a number of controls need to be improved to ensure business objectives are met.

#### *Level 3 or Limited Assurance*

Some improvement is required to address key risks before business objectives can be met.

#### *Level 4 or No Assurance*

Significant improvement is required to address key risks before business objectives can be met.



4.2 Set out below is a summary of recent internal audit reports showing the level of assurance awarded.

<b>Audit</b>	<b>Ref</b>	<b>Responsibility</b>	<b>Level of Assurance</b>
Review of London's European Office	1a	Manager of Government Relations	Adequate
Review of Procurement Framework	1b	Head of Financial Services	Adequate
Performance Management Analytical Review	1c	Head of Governance and Resilience	Adequate
Review of Income from the GLA Estate	1d	Assistant Director – Strategic Projects and Property	Adequate
Follow Up Review of Estate Strategy and Management of Assets	2a	Assistant Director – Strategic Projects and Property	Adequate
Follow Up Review of Energy and Environmental Strategy Framework and Implementation	2b	Assistant Director – Environment	Substantial
Follow Up Review of London Plan and Implementation	2c	Strategic Planning Manager	Substantial
Follow Up Review of the Mayor's Mentoring Programme Management Framework	2d	Assistant Director of Health and Communities	Substantial
Follow Up Review of Sickness Monitoring and Control	2e	Human Resources Manager	Substantial
Follow Up Review of Performance Management Framework	2f	Head of Governance and Resilience	Substantial

4.3 Attached at **Appendix 3** is internal audit's regular progress report.

## **5. Legal Implications**

5.1 There are no legal issues directly arising from this report.

## 6. Financial Implications

6.1 There are no financial issues arising directly from this report.

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### List of appendices to this report:

#### Internal Audit reports

- Appendix 1a London's European Office
- Appendix 1b Procurement Framework
- Appendix 1c Performance Management Analytical Review
- Appendix 1d Income from the GLA Estate
- Appendix 2a Estate Strategy and Management of Assets – Follow Up
- Appendix 2b Energy and Environmental Strategy Framework and Implementation – Follow Up
- Appendix 2c London Plan and Implementation – Follow Up
- Appendix 2d Mayor's Mentoring Programme Management Framework – Follow Up
- Appendix 2e Sickness Monitoring and Control – Follow Up
- Appendix 2f Performance Management Framework – Follow Up
- Appendix 3 Internal Audit Progress Report

<b>Local Government (Access to Information) Act 1985</b>
List of Background Papers: None
Contact Officer: Tom Middleton, Head of Governance & Resilience
Telephone: 020 7983 4257
Email: tom.middleton@london.gov.uk

**DIRECTORATE OF AUDIT, RISK AND ASSURANCE**  
**Internal Audit Service to the GLA**

**REVIEW OF LONDON'S EUROPEAN OFFICE**

### Audit Team

David Esling, Head of Audit and Assurance  
Jeremy Welburn, Audit Manager

### Final Report Distribution List

Jeff Jacobs, Head of Paid Service and Executive Director  
Sarah Gibson, Head of Government and EU Relations  
Martin Clarke, Executive Director – Resources  
Doug Wilson, Head of Financial Services  
Tom Middleton, Head of Governance and Resilience

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### 1. Background

1.1 This review has been carried out as part of the Greater London Authority (GLA) 2014/15 audit plan. London's European Office (LEO) was created in 2001 to ensure that the capital's interests are heard and taken into account by European Union policy makers. The office also has responsibility for making GLA colleagues aware of opportunities for EU grant funding and where necessary helping them to apply for such grants

1.2 At the outset of the review, the potential risks identified to achieving the objectives of the LEO were:

- Lack of a defined strategy and business plan means that the LEO's aims and objectives are not achieved;
- Decisions made by the LEO are not appropriate (i.e. not in accordance with business plan/ GLA policy);
- The governance structure is ineffective and does not support a sound decision making process;
- Management information supplied by the LEO is not accurate;
- Inappropriate expenditure is incurred by the LEO;
- Policies and procedures are not compliant with UK and Belgium legislative requirements;
- GLA policies and procedures are not complied with.

We are looking to provide assurance that the key risks are being effectively managed.

1.3 The LEO is structured around a co-operation agreement between the GLA, Transport for London (TfL), the London Fire and Emergency Planning Authority (LFEPA) and the Metropolitan Police Service (MPS). Work plans based on the co-operation agreement are reviewed annually with the partners, and the costs of the office are divided between the four (with the GLA paying the majority amount).

1.4 The LEO is managed by a Head of Office, with two Senior EU Policy Officers and a part-time Office Administrator who also performs the functions of a buildings manager. The Head of Office reports to the Head of Government and EU Relations within City Hall.

### 2. Audit Assurance

#### **Adequate**

Key risks are being managed effectively; however, some controls regarding the Co-Operation Agreement, work plans, expense payments and debtor invoices need to be improved to ensure business objectives are met.

### 3. Areas of Effective Control

- 3.1 A Co-Operation Agreement is in place between the GLA, TfL, LFEPA and the MPS that establishes the overall objectives of the LEO. Work plans are established for each financial year with each of the individual members of the agreement, and an update is provided at six monthly intervals of the work undertaken on these plans.
- 3.2 Expenditure against budget is provided on a monthly basis to the central GLA finance team, with copies of all invoices verified against the bank account statement. Financial information is provided in a timely manner and all associated documents supplied and authorised as appropriate.
- 3.3 Expenditure is managed effectively within LEO, with invoices paid in a timely manner, local utilities and other services procured and managed efficiently and petty cash controlled appropriately. All expenditure is justified and supported by suitable information.
- 3.4 The LEO office in Brussels moved in 2010 to a smaller office to reduce costs, sharing a meeting room and other facilities with another organisation on the same floor. The Office Manager is also shared with this other body (British Councils) to reduce costs. Efforts are being made to rent out three additional desks within the LEO to make the office more cost effective, with one already occupied and the two remaining expecting to have rental terms agreed in the near future.

### 4. Key Risk Issues for Management Action

- 4.1 The original Co-Operation Agreement has not been regularly reviewed to ensure continues to fulfil all the requirements of its members. Without an up to date agreement, agreed and signed by all its members, the strategy may not be legally binding.
- 4.2 Individual work plans have been introduced for each organisation, however, the outcomes from each of the stated aims have not been measured to ensure their effectiveness. An effective assessment of performance against the annual plans will help to identify the priorities of the LEO and allocate the resources available appropriately in the future.
- 4.3 Travel and accommodation expenses are frequently booked close to the date of travel and using personal credit cards rather than the GLA travel booking process. Best value may not be achieved through advanced booking discounts and expense claims have to be processed through the payroll system.
- 4.4 A number of debtor invoices took an excessive time to process as a result there was a delay in receiving payments.

### 5. Review Objectives

5.1 Our overall objective was to review the adequacy of the control framework in place for the London European Office. In particular, we sought to give an assurance that:

- LEO has a clearly defined strategy and business plan that defines its aims and objectives and there is evidence these are appropriately authorised and regularly reviewed, with a suitable governance structure in place;
- Progress against the LEO's stated aims and objectives is reviewed and monitored to ensure appropriate progress is made against these plans;
- That there is a process in place to set the standards for management information supplied by the LEO, and then monitor and scrutinise the information supplied;
- Expenditure incurred by the office is appropriately authorised and recorded, in accordance with GLA policies and procedures;
- Local legislation is complied with regarding terms and conditions of employment and procurement, in addition to GLA policies.

### 6. Scope

6.1 We reviewed the effectiveness of the control framework in place supporting the operation of the LEO. The review focussed on the controls in place within the GLA to ensure that the Brussels office operated according to GLA standards, and that appropriate levels of financial oversight are in place. The review examined the business planning and performance management processes within the LEO, as well as the controls in place to manage expenditure and income streams.

This audit was also going to include a review of terms and conditions of employment in relation to working in the Eurozone, but this is being covered in an external review currently being undertaken by Deloitte.



### 7. LEO Business Plan and Progress against Aims and Objectives

- 7.1 The GLA established the LEO in 2001 to ensure the representation and promotion of funding partners' interests in the European Union (EU) policy process. The number of organisations that make up the LEO have changed in the time since the original agreement, and now consist of the GLA, TfL, LFEPA and the MPS.
- 7.2 The LEO is established in a formal Co-Operation Agreement that agrees the high level joint aims and objectives of the LEO, the obligations of the GLA as the administrative party, the role of the Head of Office, the annual work plans and the payment arrangements for each member. The Agreement contains the strategy of the LEO in terms of how it will discharge its responsibilities to its members. It was signed by representatives of all the member organisations and forms the basis of the LEO's operations.
- 7.3 We found that the original Co-Operation Agreement was intended to be regularly reviewed, but there is no evidence that the current arrangements for the LEO are supported in an up to date Agreement. As the GLA is the host organisation, there is a risk that without a signed Agreement between all members that the strategy of the LEO is not up to date, and that the current arrangements are not legally binding and do not represent a fair reallocation of costs.

#### **Recommendation**

The Co-Operation Agreement between the GLA, TfL, LFEPA and the MPS is reviewed to ensure that the aims and objectives are up to date and relevant and that the division of costs between the parties involved is fair and equitable.

- 7.4 Individual work plans are agreed annually between the LEO and each of the member organisations. The member organisations do not have a proportion of the work plan allocated to them based on the level of contribution they make to the costs. Work undertaken is based on the potential effect on London of any of the EU policies or priorities, whatever area that may be in.
- 7.5 These formal work plans are agreed each year between the LEO and representatives of each member, with six monthly activity reports provided by the LEO. An overall work plan for the office is signed off by the Mayor's Chief of Staff and Deputy Mayor for Policy and Planning. We found that there has not been a full annual review of progress against the individual work streams undertaken.
- 7.6 The work plans often contain broad aims regarding the influencing of EU policy and, as such, it is difficult to establish performance measures to assess progress. Without effective management of these plans, it will be difficult to assess the success of the work undertaken, and decide the priorities for the following year. A full assessment of the progress against individual work streams will help to allocate resources more effectively and lead to realistic targets being set. There is a risk that these work plans will lead to the LEO agreeing to tasks it does not have the resources to undertake.

### **Recommendation**

A review of progress against the individual work streams is undertaken to assess delivery against the planned objectives. This should be used to inform resource planning and establish realistic and achievable work plans.

## 8. Management Information Supplied by the LEO

- 8.1 The scheme of delegation clearly outlines the financial procedures for the LEO, establishing the processes to be followed for purchasing, invoices, sales invoices, petty cash, one off payments and expenses claims. It also provides details of the procedures to be followed for the monthly and quarterly expenditure and budget monitoring information provided to the finance team at City Hall. The scheme of delegation was updated in September 2014.
- 8.2 The LEO has its own bank account in Brussels to pay local suppliers, rent and utility companies. This account is reconciled and replenished regularly by the GLA to ensure there are sufficient funds to pay their obligations. A monthly return is provided by the LEO to the GLA central finance team showing the bank statement for the previous month with all expenditure itemised. Each line of expenditure is linked to a scanned copy of the relevant invoice and verified by the GLA team. A petty cash reconciliation is also provided. No issues regarding monitoring information were found in this area.

## 9. Purchasing and Expenses

- 9.1 All purchase requisitions are raised by the Head of Office at the LEO and sent to the Head of Government and EU Relations at City Hall for authorisation. Once the requisition has been authorised, it is returned to the Brussels office for a purchase order to be raised (the majority of purchases are made locally, so do not utilise the GLA procurement function) by the Office Administrator. When the goods or services are received, the Head of Office authorises payment via the LEO bank account. It was noted during testing that the bank account settings allowed the authorising officer to also raise a payment request as well as making the online payment. This was raised with the bank at the time of the audit and the appropriate control put in place on the system.
- 9.2 We found that all expenditure we tested was appropriately authorised and reconciled to the bank account statements with appropriate supporting documentation. There was evidence that reasonable steps to obtain best value from suppliers were taken. There was minimal usage of the petty cash, and where it was utilised the expenditure was reasonable and appropriate.
- 9.3 The LEO rents a desk within the office to a representative of Bristol City Council under a serviced office agreement. Negotiations are underway with Bristol Council to rent a further two desks which will offset some of the rental costs of the building. The additional desk already rented has been leased under a three year agreement. The charging mechanism is set by the GLA facilities management team based on a division of total costs.

## FINDINGS AND RECOMMENDATIONS

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- 9.4 The LEO also receives funding from its three partners, the MPS, LFEPA and TfL. This funding is received at the start of the financial year, and invoices are raised via the GLA for this. We found that some invoices took a considerable amount of time to be raised from the time of the original request being sent from the LEO office. There is a risk that payment may not be received if an invoice is not raised in a timely manner.

### **Recommendation**

All debtor invoices are raised within 30 days of the service being provided.

- 9.5 Staff within the LEO incur travelling expenses, with the majority being between the Brussels Office and City Hall. Eurostar tickets, hotels and meals are purchased on personal credit cards and reimbursed through the payroll system. All claims sampled were for appropriate expenditure, had supporting documentation attached and were authorised correctly.
- 9.6 We found that the majority of the travel and hotel expenses sampled were booked relatively close to the day of travel. However, if the meetings the travel was to attend were known in advance, an advance booking could have reduced the cost of rail or hotel fees. If the GLA travel booking process was also utilised for those trips known in advance, it would be more efficient in terms of repaying expense claims and employees would not have to incur expenditure on their own credit cards.

### **Recommendation**

Wherever possible, travel and accommodation is booked in advance, and consideration is given to utilising the GLA travel booking process.

- 9.7 LEO staff are all based in Brussels and their UK salary is converted (at the rate at the time their employment contracts were agreed) and paid in Euros. Expenses incurred whilst visiting the UK for GLA meetings at City Hall are converted to Euros for payroll purposes. These expenses used to be paid at the rate agreed at the time the employment contract was agreed, but are now paid at the rate on the day the expenditure was incurred. This rate is established by the GLA Treasury Services.

## 10. Terms and Conditions of Employment

- 10.1 This area has not been included in the audit review as it is the subject of an external review into employment terms and conditions, the most significant area examined being that of the exchange rate at which LEOs monthly salary is converted at. This piece of work is still ongoing.

**RISK AND AUDIT ASSURANCE STATEMENT – DEFINITIONS**

Overall Rating	Criteria	Impact
<b>Substantial</b>	There is a sound framework of control operating effectively to mitigate key risks, which is contributing to the achievement of business objectives.	There is particularly effective management of key risks contributing to the achievement of business objectives.
<b>Adequate</b>	The control framework is adequate and controls to mitigate key risks are generally operating effectively, although a number of controls need to improve to ensure business objectives are met.	Key risks are being managed effectively, however, a number of controls need to be improved to ensure business objectives are met.
<b>Limited</b>	The control framework is not operating effectively to mitigate key risks. A number of key controls are absent or are not being applied to meet business objectives.	Some improvement is required to address key risks before business objectives can be met.
<b>No Assurance</b>	A control framework is not in place to mitigate key risks. The business area is open to abuse, significant error or loss and/or misappropriation.	Significant improvement is required to address key risks before business objectives can be achieved.

**RISK RATINGS**

Priority	Categories recommendations according to their level of priority.
1	Critical risk issues for the attention of senior management to address control weakness that could have significant impact upon not only the system, function or process objectives, but also the achievement of the organisation’s objectives in relation to: <ul style="list-style-type: none"> <li>• The efficient and effective use of resources</li> <li>• The safeguarding of assets</li> <li>• The preparation of reliable financial and operational information</li> <li>• Compliance with laws and regulations.</li> </ul>
2	Major risk issues for the attention of senior management to address control weaknesses that has or is likely to have a significant impact upon the achievement of key system, function or process objectives. This weakness, whilst high impact for the system, function or process does not have a significant impact on the achievement of the overall organisational objectives.
3	Other recommendations for local management action to address risk and control weakness that has a low impact on the achievement of the key system, function or process objectives ; or this weakness has exposed the system, function or process to a key risk, however the likelihood is this risk occurring is low.
4	Minor matters need to address risk and control weakness that does not impact upon the achievement of key system, function or process or process objectives; however implementation of the recommendation would improve overall control.

Ref.	Findings and Risk	Priority	Recommendations	Accepted	Management Response and Responsibility	Target Date
7.3	We found that the original Co-Operation Agreement was intended to be regularly reviewed, but there is no evidence that the current arrangements for the LEO are supported in an up to date Agreement. As the GLA is the host organisation, there is a risk that without a signed Agreement between all members that the strategy of the LEO is not up to date, and that the current arrangements are not legally binding and do not represent a fair reallocation of costs.	2	The Co-Operation Agreement between the GLA, TfL, LFEPA and the MPS is reviewed to ensure that the aims and objectives are up to date and relevant and that the division of costs between the parties involved is fair and equitable.	Yes	The cooperation agreement was previously agreed in 2009 under the current administration. However the agreement will be amended to reflect the changes to the functional bodies who are signatories to it. This will be concluded prior to invoices being issued for the 2015/16 financial year.	April 2015
7.6	The work plans often contain broad aims regarding the influencing of EU policy and, as such, it is difficult to establish performance measures to assess progress. Without effective management of these plans, it will be difficult to assess the success of the work undertaken, and decide the priorities for the following year. A full assessment of the progress against individual work streams will help to allocate resources more effectively and lead to realistic targets being set. There is a risk that these work plans will lead to the LEO agreeing to tasks it does not have the resources to undertake.	3	A review of progress against the individual work streams is undertaken to assess delivery against the planned objectives. This should be used to inform resource planning and establish realistic and achievable work plans.	Yes	The functional bodies agree their work plans and are sent progress reports. LEO's overall work programme is signed off the Head of Government and EU Relations and the Chief of Staff. However the Head of Government and EU relations will implement a biannual review of progress against the work streams with the relevant organisations. This could form part of the revised cooperation	With immediate effect

Ref.	Findings and Risk	Priority	Recommendations	Accepted	Management Response and Responsibility	Target Date
					agreement as noted in 7.3	
9.4	The LEO also receives funding from its three partners, the MPS, LFEPA and TfL. This funding is received at the start of the financial year, and invoices are raised via the GLA for this. We found that some invoices took a considerable amount of time to be raised from the time of the original request being sent from the LEO office. There is a risk that payment may not be received if an invoice is not raised in a timely manner.	3	All debtor invoices are raised within 30 days of the service being provided.	Yes	A reminder has been issued that all debtor invoices should be raised within 30 days	With immediate effect
9.6	We found that the majority of the travel and hotel expenses sampled were booked relatively close to the day of travel. However, if the meetings the travel was to attend were known in advance, an advance booking could have reduced the cost of rail or hotel fees. If the GLA travel booking process was also utilised for those trips known in advance, it would be more efficient in terms of repaying expense claims and employees would not have to incur expenditure on their own credit cards.	3	Wherever possible, travel and accommodation is booked in advance, and consideration is given to utilising the GLA travel booking process.	Yes	It is not always possible to make bookings very far in advance to take advantage of cheaper fares and bookings are on the whole made when dates of travel are known. However where possible LEO will use the GLA corporate credit card for paying for hotels and travel	With immediate effect

**DIRECTORATE OF AUDIT, RISK AND ASSURANCE**  
**Internal Audit Service to the GLA**

**REVIEW OF PROCUREMENT FRAMEWORK**

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### Audit Team

Karen Welsh, Risk and Assurance Auditor  
Jeremy Welburn, Audit Manager  
David Esling, Head of Audit and Assurance

### Report Distribution List

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Frances Nguene, Chief Accountant  
Martin Clarke, Executive Director, Resources  
Tom Middleton, Head of Governance and Resilience



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1. Background

- 1.1 This review has been carried out as part of the Greater London Authority (GLA) 2014/15 audit plan. The GLA has delegated procurement functions to Transport for London (TfL). TfL Procurement provide strategic direction, support and advice on the sourcing of all goods and services the GLA needs to carry out its day-to-day business and to obtain value for money.
- 1.2 At the outset of the review, the potential risks identified to achieving the objectives of the procurement framework were:
- Ineffective procurement governance framework
  - Non-compliance with internal procedures and legislative requirements
  - Ineffective partnership working
  - Unethical procurement practices
  - Inadequate performance monitoring
  - Failure to achieve value for money
- 1.3 We are looking to provide assurance that the key risks are being effectively managed.
- 1.4 A request for Mayoral Decision (MD376) was submitted in 2009 for the approval of the Mayor for GLA and TfL’s entry into a shared service arrangement for TfL’s discharge of the GLA’s transactional and systems accounting and procurement functions. The request was approved by the Mayor in July 2009 and GLA’s procurement function transferred to TfL as part of a shared service agreement.
- 1.5 The cost of the Procurement function prior to transfer to TfL was £232k which related to four GLA staff posts who provided a basic purchasing service only. Following the transfer of the procurement function, TfL now provide a full procurement service which includes sourcing products, providing strategic advice on where and how to procure goods and services, coordinating professional advice that may be required on the procurement process, managing relationships with major suppliers, identifying improvements in the procurement process and promoting best practice. Payments made to TfL for the procurement function are as follows:-

<b>Procurement costs</b>	<b>2012/13</b>	<b>2013/14</b>
	<b>£</b>	<b>£</b>
Procurement costs	463,006	463,006
Housing & Land Resourcing Accommodation (re H&L procurement)	178,781	155,520
Complex OJEU	13,864	20,256
	34,700	52,050
	<b>690,351</b>	<b>690,832</b>

- 1.6 Key Performance Indicators (KPI) submitted by TfL showed the total of shopping carts raised over the period April to June 2014 and that the percentage of KPIs met for April, May and June were 86%, 93% and 89% respectively.

## 2. Audit Assurance

<p>Adequate Key risks are being managed effectively; however, a number of controls need to be improved to ensure business objectives are met.</p>
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## 3. Areas of Effective Control

- 3.1 A Service Level Agreement (SLA) is in place with TfL for providing the procurement service to the GLA. Roles and responsibilities are shown in the SLA along with performance measures and KPIs. Guidance for undertaking procurement activities are in place and available to all personnel.
- 3.2 Adequate systems are in place for the procurement of goods and services which are compliant with the GLA Contracts and Funding Code, Scheme of Delegation and Financial Regulations. GLA shoppers (who can place orders) and approvers have been identified and the payment of invoices is undertaken by Financial Services Centre (FSC) at TfL.
- 3.3 Contracts are awarded following a tender process and the day to day monitoring of contracts is undertaken by GLA personnel. A record of all contracts is maintained by TfL and expiry dates are identified and action is taken to renew if applicable.
- 3.4 Details of the total purchase orders for the financial year 2013/14 had been submitted to the quarterly Procurement Integration Communications meetings held with GLA and TfL where the SLA and performance of TfL is discussed. Top 5 purchase orders and top 10 live contracts are also identified and reported on at GLA and TfL meetings.
- 3.5 The SLA between TfL and GLA is discussed at the quarterly Procurement Integration Communication Meetings. KPIs are submitted to meetings and issues identified are recorded and addressed. Reports showing orders over £250 are produced and submitted to the GLA quarterly budget monitoring sub-committee and are available to all personnel and the public.

## 4. Key Risk Issues for Management Action

- 4.1 Cost savings were identified prior to the Procurement function transferring to TfL. However, we found no evidence of any further reviews or confirmation

that savings have been received or whether value for money is being maintained by the current shared service arrangement.

- 4.2 Standard procurement strategies are completed and authorised for spending amounts over £100K. An overall procurement strategy however, is not in place.
- 4.3 KPI data has been identified within the SLA and reports are submitted to the quarterly TfL and GLA meetings showing the number of shopping carts raised and whether KPIs have been met, however, other performance indicators documented in the SLA were not included in the reports. These include for example, release of orders, incorrectly raised shopping carts and response times to general queries.

### 5. Review Objectives

5.1 Our overall objective was to review the adequacy of the control framework in place for procurement. In particular, we sought to give an assurance that:

- Service objectives, deliverables, roles, responsibilities and accountabilities have been clearly defined, documented and agreed with TfL.
- A defined procurement strategy is in place that supports the GLA's strategic objectives.
- Procurement of goods and services is compliant with the Contracts and Funding Code, Scheme of Delegation, Financial Regulations and where applicable, EU Procurement legislation.
- Contracts have been agreed for the supply of goods and services and there are robust contract management arrangements in place.
- Supplier and category spend are regularly monitored and arrangements are in place for achieving economies of scale and savings to ensure value for money.
- Accurate and timely management information is produced and regularly reviewed, monitored and reported.

### 6. Scope

6.1 We reviewed the effectiveness of the control framework in place for the GLA's procurement function. We examined the arrangements in place with TfL for delivery of the service and the mechanisms by which service performance is monitored by the GLA. We reviewed a sample of recent procurements to assess if these were compliant with internal and legislative requirements, supported GLA objectives and were appropriately authorised. We also reviewed the effectiveness of contract monitoring processes and the arrangements in place for ensuring value for money is being obtained.

### 7. Service Objectives, Deliverables, Accountability, Roles and Responsibility

7.1 Request for Mayoral Decision (MD376) – Finance and Procurement Shared Services requested approval for the transfer to TfL the GLA's procurement and some finance functions. The project was identified to address the limitations of the GLA finance and procurement systems and to lay a foundation for further shared services development. The MD was authorised by the Mayor in July 2009. The procurement function is more comprehensive than previously provided in-house and is designed to deliver more efficient and better value in purchasing goods and services. However, the service now provided is more expensive than the previous in-house provision.

7.2 A business case (Appendix A attached to MD376) detailed the proposal for changing the current finance and procurement system and the delegation of certain accountancy and procurement functions to TfL. The business case

## FINDINGS AND RECOMMENDATIONS

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identified a number of cost savings by transferring the function to TfL which included staffing cost savings £0.6m p.a., supply chain savings of £0.4m p.a., other costs estimated at £0.4m p.a. including ICT support. Non-cashable benefits included improved invoice payments, reporting and data analysis capability.

- 7.3 We found no evidence that any further savings had been identified and reported on as per the original business case. There is a risk that without analysis of performance data regarding savings made that the GLA may not be receiving value for money from the new arrangements.

### **Recommendation**

The shared service arrangement is regularly reviewed to identify any further savings and to ensure value for money is being obtained, as per the original business case. This should include the cost of the service provision.

- 7.4 A Service Level Agreement (SLA) between GLA and TfL is in place and clearly shows the responsibilities of Group Procurement (TfL) and Client Responsibilities (GLA). The SLA also contained details relating to KPIs and Group Procurement Performance Measurers which included creation of purchase orders, release of orders, and identification of incorrectly raised orders, response times, contracts register, and notice of contract expiry. Reports had been submitted to GLA by TfL showing the number of shopping carts raised by GLA and whether KPIs had been met. However further reporting on other performance measures for the release of orders, incorrectly raised shopping carts, response times to general queries were not located. There is a risk that the performance of the procurement function is not being fully reported and monitoring of the contract is not undertaken.

### **Recommendation**

Reports are produced on all performance measures and submitted to the GLA on a regular basis for monitoring purposes.

- 7.5 Roles and responsibilities of GLA and TfL are contained in the SLA. TfL is responsible for processing raised shopping carts and identifying any issues with those, releasing purchase orders within the timeframe specified in KPI and reporting performance as specified in the KPIs. GLA are responsible for raising shopping carts, ensuring compliance when raising carts, ensuring budgetary approval and that all relevant and correct information is provided and monitoring takes place.
- 7.6 TfL Commercial Services are responsible for the procurement and management of contract services for GLA including providing advice on procurement, quotations and tender processes. Organisational structures are in place for the TfL Commercial Services and clearly showed category managers and their area of responsibility. Further contact details are contained on the GLA web site which is accessed by all GLA personnel.

### 8. Procurement Strategy

- 8.1 The TfL Commercial Service Mini Guide states that Procurement Strategies must be completed for orders over £100K. A standard template has been made available on the GLA web site and requires information for the scope of the requirement, Estimated Value, Savings and Pricing, Market Considerations, Routes to Market – Options, Approach / Supplier Selection, Risk Assessment, terms and conditions, signature and approval. Completed procurement strategies were located for our sample of contracts where required.
- 8.2 An overall TfL procurement strategy is in place, produced by TfL Commercial Services, but this does not currently include reference to the specific GLA aims and objectives. Without these details there may be a risk of a lack of direction and of objectives not being achieved. The procurement strategy was, however, being reviewed and updated at the time of our audit review.

#### **Recommendation**

The overall TfL procurement strategy refers to the GLA aims and objectives in this area.

### 9. Procurement of Goods and Services

- 9.1 The GLA Contracts and Funding Code, Scheme of Delegation and Financial Regulations document the processes to be adhered to in relation to the procurement of goods and services. All documents are available to GLA and TfL personnel and are updated on a regular basis.
- 9.2 All goods and services are procured via the SAP Financial system. Separation of duties are in place with allocated shoppers raising shopping carts following approval from Budget Managers (cost centre managers). Purchase orders are raised by Commercial Services at TfL, goods and services are received by GLA and confirmed on the SAP system and invoices and payments are processed by the Financial Services Centre at TfL.
- 9.3 Our testing of a sample of payments from the current financial year were all located on the SAP system and contained adequate supporting documentation for the purchase. Shopping cart history is shown on the SAP system including shopper, approver, goods receipt and payment. Separation of duties in relation to placing orders, approving and payments has been previously reviewed in detail within the Creditors and Financial Control Framework audit reviews undertaken in 2013 and access and separation of duties were found to be adequate and therefore, we did not undertake any further testing in this area as part of this review. We also found that the procurement of goods and services was in line with Contracts and Funding Code, Scheme of Delegation and Financial Regulations.

## FINDINGS AND RECOMMENDATIONS

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### 10. Tender and Award

- 10.1 Three quotations are required for orders up to £10K if a call-off from a suitable framework is not possible and are attached to shopping carts. The purchasing process is managed by TfL Commercial Services via the eTendering portal. For orders between £10K to £150K, a full tender process is required and this is fully managed within Commercial Services via the eTendering portal. Requirements over £150K, tender processes are carried out in compliant with the Public Contracts Regulations 2006.
- 10.2 We found from our testing of a sample of contracts, tender processes had been undertaken by TfL and GLA and signed contracts had been awarded.
- 10.3 TfL maintains a contracts registers which shows all contracts in place, period of contract and nature of the contract. The register also alerts TfL when a contract is due to expire and details are submitted to the quarterly meetings held by GLA and TfL. Our sample of contracts showed that two were due to expire in May and July with one contract having been granted an extension and the other for ICT suppliers containing a clause to provide support for a further year. Day to day monitoring of contracts is undertaken by GLA personnel.

### 11. Supplier and Category Spend

- 11.1 Supplier registration guidance is available and located on the GLA and TfL web site. Registration is undertaken online on the Bravosolution IT system by Suppliers with mandatory fields being completed. Username and passwords are issued by the system. New vendors are required to submit on headed paper their company bank details with a signature. Checks are undertaken by TfL on contact details, bank details, VAT and Companies House numbers. A check list had been completed by TfL and attached to all new vendor details. New vendors had been entered onto SAP by TfL.
- 11.2 The same vendors are used by both TfL and GLA so it was not possible to show all vendors used by GLA only. TfL maintain a list of spend against each vendor for their records. Monthly reports are produced and located on the GLA web site showing all orders over £250. Reports are also submitted to the quarterly Budget Monitoring Sub-Committee. Management Account reports are also produced by the GLA Finance and discussed with individual Directorates and Lead Accountants. Any issues with the Management Accounts are identified, documented and addressed.

### 12. Management Information

- 12.1 Procurement Integration Communications Meetings are held with GLA and TfL on a quarterly basis to discuss the SLA and Procurement functions. Minutes of the meetings showed attendance by representatives from TfL by the Head of Commercial Services and Category Managers and GLA representatives of



## FINDINGS AND RECOMMENDATIONS

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Executive Director of Resources, Assistant Director of Finance, Head of Financial Services and Chief Accountant. Reports showed updates on the procurement service, the top ten contracts planned, expiring and awarded in the last six months, procurement issues, grants, funding mechanism, resources and shared services.

- 12.2 KPIs had been submitted and reported on at the procurement integration communications meeting. KPIs showed the total of shopping carts raised over the period April to June 2014 and that the percentage of KPIs met for April, May and June were 86%, 93% and 89% respectively. No further KPIs were evidenced (see point 7.4)
- 12.3 From a review of reports from the procurement integration meetings, issues had been identified and recommendations made and recorded. Recommendations had been addressed in relation to aligning thresholds and ensuring TfL and the GLA are aware of each other governance structures and TfL hosting monthly workshops for new GLA staff and reviser for current staff. Outstanding recommendations related to improvement towards transparency, reducing turnaround of processing shopping carts from 5 days to 3 day, pipeline/ contract expiry needs to be improved from both parties and where efficiency savings are created, to highlight this to the GLA and make suggestions where savings could be achieved were ongoing and outstanding.
- 12.4 Orders over £250 are published on the GLA web site and are submitted to the quarterly Budget Monitoring Sub-Committee. Reports from the Committee in July and March 2014 showed that for quarter 3 (Oct – Jan 2014) and quarter 4 (Jan-March 2014) a total of £109.8m and £196.5m had been spent respectively. Reports are published on the GLA website and are available to the public.

**RISK AND AUDIT ASSURANCE STATEMENT – DEFINITIONS**

Overall Rating	Criteria	Impact
<b>Substantial</b>	There is a sound framework of control operating effectively to mitigate key risks, which is contributing to the achievement of business objectives.	There is particularly effective management of key risks contributing to the achievement of business objectives.
<b>Adequate</b>	The control framework is adequate and controls to mitigate key risks are generally operating effectively, although a number of controls need to improve to ensure business objectives are met.	Key risks are being managed effectively, however, a number of controls need to be improved to ensure business objectives are met.
<b>Limited</b>	The control framework is not operating effectively to mitigate key risks. A number of key controls are absent or are not being applied to meet business objectives.	Some improvement is required to address key risks before business objectives can be met.
<b>No Assurance</b>	A control framework is not in place to mitigate key risks. The business area is open to abuse, significant error or loss and/or misappropriation.	Significant improvement is required to address key risks before business objectives can be achieved.

**RISK RATINGS**

Priority	Categories recommendations according to their level of priority.
1	Critical risk issues for the attention of senior management to address control weakness that could have significant impact upon not only the system, function or process objectives, but also the achievement of the organisation’s objectives in relation to: <ul style="list-style-type: none"> <li>• The efficient and effective use of resources</li> <li>• The safeguarding of assets</li> <li>• The preparation of reliable financial and operational information</li> <li>• Compliance with laws and regulations.</li> </ul>
2	Major risk issues for the attention of senior management to address control weaknesses that has or is likely to have a significant impact upon the achievement of key system, function or process objectives. This weakness, whilst high impact for the system, function or process does not have a significant impact on the achievement of the overall organisational objectives.
3	Other recommendations for local management action to address risk and control weakness that has a low impact on the achievement of the key system, function or process objectives ; or this weakness has exposed the system, function or process to a key risk, however the likelihood is this risk occurring is low.
4	Minor matters need to address risk and control weakness that does not impact upon the achievement of key system, function or process or process objectives; however implementation of the recommendation would improve overall control.

Ref.	Findings and Risk	Priority	Recommendations	Accepted	Management Response and Responsibility	Target Date
7.3	We found no evidence that any further savings had been identified and reported on as per the original business case. There is a risk that without analysis of performance data regarding savings made that the GLA may not be receiving value for money from the new arrangements.	2	The shared service arrangement should be regularly reviewed to identify any further savings and to ensure value for money is being obtained, as per the original business case. This should include the cost of the service provision.	Yes	Savings made by TfL in the procurement process on behalf of the GLA are recorded. Many are non-cashable but add value to the GLA. TfL have also worked to become more efficient and as part of their Commercial Transformation Programme have centralised all SAP activity and e-tendering activity into a Procurement Operations Team. The charging mechanism was also reviewed and agreement has been made to do a more fundamental review when we have 6 months data from the Procurement Operations Team and to consider a charging mechanism more akin to the FSC. The shared service will continue to be regularly	January 2015

Ref.	Findings and Risk	Priority	Recommendations	Accepted	Management Response and Responsibility	Target Date
					<p>reviewed to identify any further savings and to ensure value for money continues to be obtained.</p> <p>Head of Financial Services</p>	
7.4	Reporting on other performance measures for the release or orders, incorrectly raised shopping carts, response times to general queries were not located. There is a risk that the performance of the procurement function is not being fully reported and monitoring of the contract is not undertaken.	2	Reports should be produced on all performance measures and submitted to the GLA on a regular basis for monitoring purposes.	Yes	<p>Performance measures will be discussed and agreed with TfL.</p> <p>Head of Financial Services</p>	December 2014
8.2	An overall TfL procurement strategy is in place, produced by TfL Commercial Services, but this does not currently include reference to the specific GLA aims and objectives. Without these details there may be a risk of a lack of direction and of objectives not being achieved. The procurement strategy was, however, being reviewed and updated at the time of our audit review.	3	The overall TfL procurement strategy should refer to the GLA aims and objectives in this area.	Yes	<p>A procurement strategy is in the process of being produced by TfL and will incorporate details relating to the GLA.</p> <p>Head of Financial Services</p>	December 2014

**DIRECTORATE OF AUDIT, RISK AND ASSURANCE**  
**Internal Audit Service to the GLA**

**Performance Management Analytical Review**

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### 1. Background

- 1.1 This review has been carried out as part of the Greater London Authority (GLA) 2014/15 audit plan. Following our review of the Performance Management Framework which was completed in December 2013 it was decided to carry out a review of the systems in place for the generation of performance management information.
- 1.2 The GLA Business Plan 2013/14 - 2015/16, sets out how each of its directorates will deliver the Mayor's vision and priorities. The plan contains key milestones and 20 key performance indicators (KPIs) which are monitored quarterly. A quarterly Finance & Performance Monitoring Report is produced for the Investment and Performance Board (IPB) and the Budget Monitoring Sub-Committee which includes performance against the KPIs.
- 1.3 The GLA's approach to data collection and collation is covered by a Data Quality Framework which was first approved in March 2012. The GLA Use of Statistics Code of Practice was published in March 2014 and sets out the key principles which need to be adhered to by GLA staff when producing and using statistics and in particular when they are being published.
- 1.4 At the outset of the review, the potential risks identified to achieving the production of accurate data were:
- Incomplete/inaccurate performance data captured/collated;
  - Information used from a non-reliable source;
  - Lack of knowledge/skills to analyse performance data;
  - Ineffective analysis of performance;
  - Ineffective decision making based upon poor quality data;
  - Ineffective reporting and review of performance;
  - Loss of public confidence.
- 1.5 We are looking to provide assurance that the key risks are being effectively managed.

### 2. Audit Assurance

#### Adequate

Key risks are being managed effectively; however, a number of controls need to be improved to ensure business objectives are met.



### 3. Areas of Effective Control

- 3.1 Comprehensive policies and procedures are in place for the collection, recording, analysis and reporting of performance data. The GLA Data Quality Framework and Use of Statistics Code of Practice provide staff with clear guidance on the need to produce accurate performance data.
- 3.2 Roles and responsibilities for the production of performance data are clearly established. Each KPI has nominated performance and data owners who are responsible for the production and approval of their KPI.
- 3.3 Processes in place for the analysis, verification and approval of performance data prior to reporting are operating effectively. For each KPI reviewed clear processes were used for the collation and verification of data produced prior to being reported.
- 3.4 Full details of each KPI are properly recorded and provide a detailed definition of each KPI and how it is calculated. A standard template provides details of data for the period, a rating and commentary on performance and data quality with a checklist to ensure that all data has been recorded.
- 3.5 For each KPI well maintained spreadsheets are held for the collation of performance data. For all of the KPIs reviewed it was possible to follow the data from the KPI spreadsheet to the quarterly Finance & Performance Monitoring Report.

### 4. Key Risk Issues for Management Action

- 4.1 Performance data is not always being received from all functional bodies despite formal requests and reminders having been made. There is a risk that the data used for monitoring performance is not complete leading to an ineffective analysis of performance.
- 4.2 Assurance that all relevant sources of performance data have been identified is not always provided. A lack of complete performance data could undermine the ability to accurately demonstrate the achievement of the Mayor's vision and priorities
- 4.3 External parties who are required to provide performance data are not always made aware of the requirements of the Data Quality Framework. There is a risk that external partners are not able to provide data that is complete and accurate.
- 4.4 It is important that there is clarity when estimated and/or projected data are used to produce performance outturns and more could be done to ensure this when KPI data is being reported.

## FINDINGS AND RECOMMENDATIONS

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### 5. Review Objectives

5.1 Our overall objective was to review the accuracy and integrity of data gathered to support performance management and review. In particular, we sought to give an assurance that:

- A comprehensive set of procedures are in place in relation to data collection, recording, analysis and reporting;
- All staff responsible for the production of data have the relevant skills/competences;
- Processes are in place for the collection, recording, analysis and reporting of data, which are focused on securing data which is accurate, valid, reliable, timely, relevant and complete.

### 6. Scope

6.1 We reviewed the accuracy and integrity of GLA performance data and we examined four KPIs to ascertain the procedures in place for maintaining the quality of data produced.

6.2 The following four KPIs were reviewed:

- Jobs created and supported through GLA Group investment;
- The number of affordable homes delivered;
- Tonnes of CO2 saved as a direct result of Mayoral energy supply programmes;
- Number of volunteering opportunities taken up through Team London.

### 7. Policies and Procedures

7.1 We found that there are comprehensive policies and procedures in place for the collection, recording, analysis and reporting of performance data. The GLA Data Quality Framework clearly sets out the requirements which need to be followed by GLA staff to ensure that performance monitoring information is based upon quality data and that best practice is followed in the way data is collected, collated, recorded and managed. The Framework was approved by the Corporate Governance Steering Group on the 30 March 2012 and is reviewed on a regular basis with the last revision having taken place in April 2014 following the launch of the GLA Use of Statistics Code of Practice.

- 7.2 The GLA Use of Statistics Code of Practice was formally launched by the GLA Intelligence Unit in March 2014 and outlines the following 5 key principles which need to be adopted when using statistics; Accuracy, Transparency, Openness and Confidentiality, Good Practice in Public Statements and Appropriate Use of Resources. The Intelligence Unit also held a presentation to GLA staff when the Code of Practice was launched.
- 7.3 The GLA, Transport for London, London Fire and Emergency Planning Authority, the London Legacy Development Corporation and the Mayor's Office for Policing and Crime/Metropolitan Police Service have all signed up to the implementation of the GLA Use of Statistics Code of Practice.

### 8. Staff Roles and Responsibilities

- 8.1 Roles and responsibilities for the production of performance data have been clearly established. Each KPI has an allocated data owner who has the responsibility for the collation, production, checking and reporting of data associated with their performance indicator. Each KPI also has a performance owner who is responsible for approving the data prior to reporting and for the performance of the KPI. The Executive Director of Resources is the GLA data quality champion and the Governance and Resilience Unit provides support to the data quality champion.
- 8.2 Staff responsibilities regarding performance data are recorded in staff job descriptions. Responsibilities are also part of the GLA competency framework which contains a competency relating to research and analysis which covers the need for GLA staff to check the accuracy of data and information before using it.
- 8.3 Although there is no formal training process in place for the production of performance data all of the GLA staff interviewed during the course of the audit had a clear understanding of their roles and responsibilities and were aware of the requirements of the Data Quality Framework and the GLA Use of Statistics Code of Practice. All the officers were also able to clearly demonstrate the processes by which their performance data is created. Each team interviewed had a member of staff who had attended the launch of the Use of Statistics Code of Practice in March 2014.
- 8.4 We found that all relevant documentation and guidance referring to the Data Quality Framework are maintained on the Data Quality webpage on the GLA intranet site. All of the documentation and guidance is kept up to date with the most recent update having taken place on the 15<sup>th</sup> April 2014. The Use of Statistics Code of Practice is held on the London Datastore section of the GLA internet site.

### 9. The Collection, Recording, Analysis and Reporting of Data

- 9.1 Formal requests have been made to all functional bodies for the provision of data to support each KPI. However, for some of the KPIs we reviewed data is not always being received despite the fact that the non-provision of data has been reported to the IPB and reminders have been sent by the relevant data owners. In particular it has not yet been possible to obtain data from MOPAC/MPS to support the achievement of the jobs created and supported through GLA Group investment KPI. Although some progress has been made in improving the completeness of data there is a risk that the GLA is not able to provide a complete picture of the meeting of KPIs which in turn undermines the ability to demonstrate performance.

**Recommendation**

All functional bodies are reminded of the requirement to provide timely data to the responsible data owner and any non-compliance is noted in the Finance and Performance Monitoring Report.

- 9.2 For some KPIs it is not clear whether all relevant sources of data to support performance have been identified and reported upon. For the number of volunteering opportunities taken up through Team London KPI data was not being obtained from MOPAC/MPS for the number of Volunteer Police Cadets and Met Police Volunteers in place. In addition it is possible that over time additional sources of data could become available which would further assist in monitoring performance. Ensuring that all potential sources of data have been obtained will strengthen the GLAs ability to accurately demonstrate its achievements in meeting its KPIs.

**Recommendation**

Data sources for all KPIs are reviewed to ensure that all relevant sources of data are being used.

- 9.3 We found that the processes in place for the analysis and verification of performance data are operating effectively. For each KPI we reviewed a clear process was in place for the collation and verification of data produced prior to being sent for publication with in all cases the final approval being provided by the relevant Performance Owner. For each KPI a standard template is completed which provides details of data for the period, a rating and commentary on performance and data quality with a checklist to ensure that all data has been recorded. If targets are not being met the reasons and details of any remedial measures taken are recorded. The template is then sent to the Governance and Resilience Unit which is responsible for collating KPI data and reporting on GLA performance as part of the quarterly Finance & Performance Monitoring Report.

## FINDINGS AND RECOMMENDATIONS

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- 9.4 All of the KPIs reviewed had a KPI Information sheet which outlined the following information:
- The rationale for the KPI;
  - The Directorate who owns the KPI;
  - A detailed definition of the KPI;
  - How the KPI is calculated;
  - Sources of information;
  - System/process for producing the PI;
  - Method for assuring and checking data;
  - Risks to and limitations in the quality of the data.
- 9.5 Each of the KPI Information Sheets reviewed provided clear definitions for the KPI and also highlighted any issues surrounding possible factors which could impact on the accuracy of the KPI data. For example the KPI Information Sheet for the number of volunteering opportunities taken up through Team London states that part of the data is based upon a conversion rate of website applicants and not the actual conversion of applicants who then go on to volunteer. It is explained that obtaining actual data would be expensive and would risk discouraging organisations from posting applications if reporting was mandatory.
- 9.6 For each KPI reviewed there was a spreadsheet in place where performance data is collated prior to analysis and reporting. Details outlining any assumptions made when compiling performance data are recorded within each spreadsheet. We reviewed the formulas used within each KPI spreadsheet and all were found to be accurate. For all of the KPIs reviewed it was possible to follow the data from the KPI database to the KPI template and finally to the KPI report.
- 9.7 External partners who provide data to support the KPIs are not always being made aware of the requirements of the Data Quality Framework and the Use of Statistics Code of Practice. There is a risk that partners are not aware of the need for quality data and it is not possible to provide an assurance that all data received is complete and accurate.

### **Recommendation**

All external partners who provide the GLA with performance data are provided with a summary of the requirements of the Data Quality Framework and the Use of Statistics Code of Practice.

- 9.8 Some performance data is based upon estimated and projected rather than actual figures. Although the use of estimates and projections is made clear within KPI background details and the Finance & Performance Monitoring Report makes a general point that some KPIs rely on estimates with the commentary for most KPIs noting when data is provisional, more should be done to ensure there is a clear public record of the basis on which the KPIs are calculated. The Finance & Performance Monitoring Report should also be clear when data that would normally be expected to be final/confirmed is provisional.
- 9.9 Efforts are being made particularly within the tonnes of CO2 saved as a direct result of Mayoral energy supply programmes KPI to improve the accuracy of the performance data produced. We found for some KPIs such as the number of affordable homes delivered provisional data is used due to the confirmation of data by third parties not matching the deadlines for the provision of KPI monitoring information (this was, however, highlighted in the report). For other KPIs such as the number of volunteering opportunities taken up through Team London assumptions are used in calculating some of the data due the resource requirements needed for the production of actual performance data. There is a risk that by not making it publicly clear the means by which KPI data is generated could undermine confidence in the validity of the performance data which is being produced and reported.

### **Recommendation**

The detailed definition behind each KPI is published so it is clear on what basis each KPI is calculated. The Finance & Performance Monitoring Report and the Mayor of London's Annual Report should make it clear when provisional or estimated data is used in the place of what would normally be confirmed data.

**RISK AND AUDIT ASSURANCE STATEMENT – DEFINITIONS**

Overall Rating	Criteria	Impact
<b>Substantial</b>	There is a sound framework of control operating effectively to mitigate key risks, which is contributing to the achievement of business objectives.	There is particularly effective management of key risks contributing to the achievement of business objectives.
<b>Adequate</b>	The control framework is adequate and controls to mitigate key risks are generally operating effectively, although a number of controls need to improve to ensure business objectives are met.	Key risks are being managed effectively; however, a number of controls need to be improved to ensure business objectives are met.
<b>Limited</b>	The control framework is not operating effectively to mitigate key risks. A number of key controls are absent or are not being applied to meet business objectives.	Some improvement is required to address key risks before business objectives can be met.
<b>No Assurance</b>	A control framework is not in place to mitigate key risks. The business area is open to abuse, significant error or loss and/or misappropriation.	Significant improvement is required to address key risks before business objectives can be achieved.

**RISK RATINGS**

Priority	Categories recommendations according to their level of priority.
1	Critical risk issues for the attention of senior management to address control weakness that could have significant impact upon not only the system, function or process objectives, but also the achievement of the organisation’s objectives in relation to: <ul style="list-style-type: none"> <li>• The efficient and effective use of resources</li> <li>• The safeguarding of assets</li> <li>• The preparation of reliable financial and operational information</li> <li>• Compliance with laws and regulations.</li> </ul>
2	Major risk issues for the attention of senior management to address control weaknesses that has or is likely to have a significant impact upon the achievement of key system, function or process objectives. This weakness, whilst high impact for the system, function or process does not have a significant impact on the achievement of the overall organisational objectives.
3	Other recommendations for local management action to address risk and control weakness that has a low impact on the achievement of the key system, function or process objectives ; or this weakness has exposed the system, function or process to a key risk, however the likelihood is this risk occurring is low.
4	Minor matters need to address risk and control weakness that does not impact upon the achievement of key system, function or process or process objectives; however implementation of the recommendation would improve overall control.

Ref.	Findings and Risk	Priority	Recommendations	Accepted	Management Response and Responsibility	Target Date
9.1	Performance data is not always being received from all functional bodies which could undermine the ability to accurately demonstrate performance.	2	All functional bodies are reminded of the requirement to provide timely data to the responsible data owner and any non-compliance is noted in the Finance and Performance Monitoring Report.	Yes	Ongoing efforts are already being made to secure complete data for KPIs. A reminder will be sent to all data and performance owners asking them to a) remind functional bodies of the need to provide timely and complete data, where relevant; and b) to ensure that where this does not happen the Governance & Resilience Unit is informed and issues are flagged in the Monitoring report.  Responsibility: Head of Governance and Resilience	October 2014
9.2	It is not clear as to whether all sources of data have been identified.	3	Data sources for all KPIs are reviewed to ensure that all relevant sources of data are being used.	Yes	Work has already taken place to identify data sources, and contacts, to feed into the volunteering KPI.  This recommendation is closely linked to that above. The Governance & Resilience unit will therefore at the same time provide a reminder to all data and performance owners of the need to ensure all relevant data sources are being used.  Responsibility: Head of Governance and Resilience	October 2014



Ref.	Findings and Risk	Priority	Recommendations	Accepted	Management Response and Responsibility	Target Date
9.7	External partners are not always made aware of the GLA's data quality requirements leading to the risk that it is not possible to provide an assurance that all data received is complete and accurate.	3	All external partners who provide the GLA with performance data are provided with a summary of the requirements of the Data Quality Framework and the Use of Statistics Code of Practice.	Yes	The Data Quality Framework is clear on the need to ensure partners follow good data quality principles. However, performance and data owners will be reminded of this requirement and asked to in turn ensure partners are compliant with the key aspects of both the framework and the Use of Statistics Code of Practice.  Responsibility: Head of Governance and Resilience	October 2014
9.9	By not making it publicly clear the means by which KPI data is generated could undermine confidence in the validity of the performance data which is being produced and reported.	2	The detailed definition behind each KPI is published so it is clear on what basis each KPI is calculated. The Finance & Performance Monitoring Report and the Mayor of London's Annual Report should make it clear when provisional or estimated data is used in the place of what would normally be confirmed data.	Yes	KPI Information Sheets will be published.  Responsibility: Head of Governance and Resilience	December 2014

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**DIRECTORATE OF AUDIT, RISK AND ASSURANCE**  
**Internal Audit Service to the GLA**

**REVIEW OF INCOME FROM THE GLA ESTATE**

### Audit Team

David Esling, Head of Audit and Assurance  
Phil Drysdale, Audit Manager  
Karen Welsh, Risk and Assurance Auditor

### Report Distribution List

David Lunts, Executive Director of Housing and Land  
Simon Powell, Assistant Director – Strategic Projects and Property  
Malcolm Beadle, Senior Manager Land Estates and Property  
Martin Clarke, Executive Director – Resources  
Tom Middleton, Head of Governance and Resilience  
Doug Wilson, Head of Financial Services

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### 1. Background

- 1.1 This review has been carried out as part of the Greater London Authority (GLA) 2014/15 audit plan. The GLA seeks to maximise the income it generates through contractual arrangements, rents, lease charges and other levies from its extensive land and property estate.
- 1.2 At the outset of the review, the potential risks identified to achieving the objectives of income from the GLA Estate were:
- Inadequate arrangements for recording, monitoring and collecting income
  - Poor contract management
  - Inaccurate and incomplete record keeping
  - Loss or misappropriation of income
  - Ineffective monitoring and review processes
- 1.3 We are looking to provide assurance that the key risks are being effectively managed.
- 1.4 Strategic Projects and Property who are part of the Housing and Land Directorate are responsible for the overall management of the GLA land estate. The team's projects include Royal Albert Dock, Beam Park, South Dagenham, Crystal Palace National Sports Centre, London Thames Gateway Development (LTGDC) and Greenwich Peninsula. The team also manage a number of sites with existing development agreements in place which will deliver benefits over the coming years, including new housing, commercial space and jobs. Monies are received from the estate through rents, licenses and disposal of assets.

### 2. Audit Assurance

#### Adequate Assurance

Key risks are being managed effectively; however, a number of controls need to be improved to ensure business objectives are met.

### 3. Areas of Effective Control

- 3.1 Adequate procedures have been established for the collection of income from the estate. Income has been identified and payments are received on a quarterly basis. A spreadsheet has been produced showing all income due, payments received and lease arrangements. Asset registers are maintained by the Capital Accountant with records of all assets also held by the Strategic Projects and Property team.
- 3.2 Contracts are in place with GVA Grimley Ltd (GVA), Greenwich Leisure Ltd (GLL) and Debenham Thouard Zadelhoff (DTZ). GVA are now responsible for the majority of the estate following the transfer in June 2014 of the Homes and

Communities Agency (HCA) portfolio, previously managed by DTZ. Crystal Palace National Sports centre is managed by GLL, however, options are currently being considered whether to retain or dispose of the Sports Centre. Monthly Management reports are received by the Estates Officer and discussed with contractors on a regular basis.

- 3.3 All income from the GLA estate is received and processed by Finance. Income received is posted to the GLA Land and Property Ltd (GLAP) account and monthly reports are produced and reviewed. Regular meetings are held with Estate Officer and Finance and outstanding amounts are identified.
- 3.4 Reconciliation and monitoring processes are undertaken by Finance on a quarterly basis and records are maintained. Anomalies are identified and had been recorded showing any follow up action taken.

#### 4. Key Risk Issues for Management Action

- 4.1 Records are in place showing income due and any outstanding monies due to the Authority. However, no records are maintained to show meetings held with contractors, any issues identified and action taken to resolve issues.
- 4.2 Monthly and quarterly reports are received by the GLA from GLL in relation to the National Sports Centre and GVA for the rest of the Estate. Reports contain details of income received, financial accounts and services provided. Reports are discussed on a monthly basis by GLA and contractors; however, reliance is placed on information supplied by the Contractors and no further checks are undertaken by GLA on Contractors' financial information.
- 4.3 Reconciliations had been undertaken on income received and the balance sheet; however, there was no evidence of who had undertaken the review or of any independent review of the reconciliations.

### 5. Review Objectives

5.1 Our overall objective was to review the adequacy of the control framework in place for the receipt of income from the GLA estate. In particular, we sought to give an assurance that:

- Adequate procedures are in place to ensure that all income received is recorded, collected and monitored and that data held is accurate and appropriately maintained.
- Contractual arrangements with third parties who manage the estate on behalf of the GLA are managed appropriately.
- All income from the GLA estate is received, processed and adequately controlled.
- Reconciliation and monitoring processes and reporting controls have been established and are working effectively.

### 6. Scope

6.1 We reviewed the effectiveness of the control framework supporting the arrangements in place with legacy organisations and related parties such as GLA Land and Property (GLAP) and GVA Grimley Limited (GVA) for income collection generated from the estate. In particular we looked at the maintenance of asset registers, contractual arrangements with third parties, identification and receipt of income, record keeping, monitoring and review processes.

### 7. Income Received, Recorded and Monitoring

7.1 All income has been identified by the Estates Officer following an exercise undertaken to capture all income due relating to rent due and monies from the issue of licenses. All leases were reviewed which showed money due to the Authority and details have been recorded on an income statement produced by the Estates Officer. The income statement which contained all amounts due and payments received was provided by the Estates Officer within Strategic Projects and Property and compared to a number of leases to ensure documents were in place and amounts due had been adequately recorded. Leases were located for 13 out of the 15 assets reviewed, 2 of which related to land and records were not in place. Payments due to the Authority were shown in the leases and had been recorded on the income statement.

7.2 The income breakdown statement is updated on a monthly basis by the Estates Officer showing all income received. Income not received is identified by the Estates Officer, recorded and discussed with the Contractors on a monthly basis; however we found that no record of any action taken is maintained by the Estates Officer.



### Recommendation

Records are maintained by Strategic Projects and Property to show meetings held with contractors and to include any issues identified and the action taken.

- 7.3 Licenses are provided by the GLA to outside companies for the use of property for the purpose of filming, photo shoots, car parking and helicopter landing. Requests had been submitted to GVA and forwarded to GLA for approval by the Senior Manager Land Estates and Property. A record of licenses granted is maintained and this was checked to supporting requests to ensure all licenses were authorised. Supporting documentation was located for all licenses reviewed and license payments as recorded on the request forms were shown on income statements provided by GVA to GLA.
- 7.4 We reviewed a list of disposals to ascertain if disposals were recorded, had been adequately authorised and were shown in the accounts. Details for disposals was provided for the last year and showed fourteen disposals. Eleven authorised MDs were located for the disposals with the remaining three leases being signed prior to transferring to the GLA. Payments from the disposals were shown on the financial accounts and in the bank account.

## 8. Contractual Arrangements

- 8.1 We confirmed that signed contracts are in place for GVA, GLL and DTZ. Contracts in place are between the contractors and London Development Agency (LDA) for GVA, GLL and Homes and Communities Agency (HCA) for DTZ. Although contracts are in place, contracts were not updated when LDA and HCA transferred to the GLA.
- 8.2 An extension has been awarded to GVA until the end of March 2015 and the contract with DTZ will be concluded in June 2014 with the DTZ portfolio being transferred to GVA who will manage the majority of the GLA estate excluding the Crystal Palace National Sports centre which is managed by GLL.
- 8.3 Monthly reports are received by Strategic Projects and Property from GVA. The report submitted for April 2014 covering the Royal Docks, Dagenham, Former LTGDC and Rest of London contained detail of all assets, tenant name, term of lease and charges. Meetings are held with Strategic Projects and Property and GVA following receipt of the report, however no records are maintained to show meetings held, issues identified or action taken.
- 8.4 GLL is responsible for the management of the Crystal Palace National Sports Centre and states in the contract that any surplus arising shall be shared as 33.3% retained by the contract, 33.3% paid to LDA/GLA and the balance 33.3% transferred by the Contractor to a specially designed bank account called the "Crystal Palace National Sports Centre Reinvestment Fund". Monthly and quarterly reports are produced by GLL showing income and expenditure which showed that no money was due to the GLA; however no further checks had been

## FINDINGS AND RECOMMENDATIONS

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undertaken by GLA to confirm figures submitted are correct and whether any monies would be due to the GLA.

### Recommendation

Spot checks of contractor financial records are undertaken by GLA to confirm amounts submitted and determine whether the correct amounts are being paid to the GLA.

## 9. Processing of Income

- 9.1 Income is collected on behalf of Strategic Projects and Property by GVA and DTZ in relation to assets. Any surplus share on income for GLL is split between the contractor, GLA and Reinvestment Fund.
- 9.2 DTZ Income breakdowns – summary and actual client's statements are provided to the GLA on a monthly basis. The report showed monies collected by each quarter and details of their banking summary, cash book summary, debtor control account, creditor control account and expenditure transaction total. Amounts submitted by DTZ were located on the GLAP bank account and balance sheet.
- 9.3 Monies are collected by GVA on behalf of GLA and client supporting reporting packs had been provided and included aged debt report, client statement/summary, bank statement, expenditure and income downloads and cash reconciliation. Until recently funds had been held in a GVA account on behalf of GLAP but since March 2014 all monies collected by GVA are paid directly to the GLA via the GLAP bank account and we found that an accumulated surplus to the value of £3.4m was paid into the GLAP bank account in May 2013.
- 9.4 We confirmed that Income received from the Estate had been paid into the GLAP bank account and details posted to GLAP balance sheet account. Monthly Management account reports produced from the Finance SAP IT system for GLAP are produced by the Senior Accountant and submitted to the Senior Manager Land Estates and Property on a monthly basis. The reports contained a number of transactions relating to other aspects of property and it was difficult to trace payments made in the bank account to the GLAP management reports, therefore we are unable to confirm that correct amounts have been posted to the GLAP management accounts and this may result in a risk that management accounts are not showing a true record.

### Recommendation

A process is explored whereby all rental income is clearly recorded to assist in confirming amounts paid into the GLAP bank account.

### 10. Reconciliation, Monitoring and Reporting Processes

- 10.1 Our review found that quarterly reconciliations had been undertaken by contractors and information had been sent to GLA.
- 10.2 We confirmed that reconciliations had been undertaken of the GLAP rent ledger and balance sheet for DTZ and GVA Cash and Bank reconciliation and balance sheet for GVA. We reviewed reconciliations submitted for the last two months and found that there was no evidence of who had undertaken the reconciliation or whether there had been an independent review of the reconciliations.

#### Recommendation

Reconciliations are independently reviewed and evidence of the person preparing and reviewing the reconciliation should be clearly shown.

- 10.3 Adequate reporting arrangements are in place to enable decision making with reports being produced in relation to the estate which are submitted to the Housing Investment Group (HIG), the Budget and Performance Committee and the Budget Monitoring Sub-Committee. We reviewed the reports submitted to the HIG in April 2014 and these included details relating to new developments and disposals. A report had also been submitted to provide more details in relation to the planned disposal of some property and included issues and key risks.
- 10.4 A paper for the GLA Land and Property Assets had been prepared and submitted to the March 2014 Budget and Performance Committee. The paper was discussed with the Committee and representatives from each of the GLA Group including Mayor's Office for Policing and Crime, London Fire Brigade, and GLA.
- 10.5 Matters relating to GLA assets had also been reported in the quarterly GLA Finance and Performance Monitoring Report – third quarter 2013/14 which had been submitted to the Budget Monitoring Sub-Committee in March 2014.

**RISK AND AUDIT ASSURANCE STATEMENT – DEFINITIONS**

Overall Rating	Criteria	Impact
<b>Substantial</b>	There is a sound framework of control operating effectively to mitigate key risks, which is contributing to the achievement of business objectives.	There is particularly effective management of key risks contributing to the achievement of business objectives.
<b>Adequate</b>	The control framework is adequate and controls to mitigate key risks are generally operating effectively, although a number of controls need to improve to ensure business objectives are met.	Key risks are being managed effectively; however, a number of controls need to be improved to ensure business objectives are met.
<b>Limited</b>	The control framework is not operating effectively to mitigate key risks. A number of key controls are absent or are not being applied to meet business objectives.	Some improvement is required to address key risks before business objectives can be met.
<b>No Assurance</b>	A control framework is not in place to mitigate key risks. The business area is open to abuse, significant error or loss and/or misappropriation.	Significant improvement is required to address key risks before business objectives can be achieved.

**RISK RATINGS**

Priority	Categories recommendations according to their level of priority.
1	Critical risk issues for the attention of senior management to address control weakness that could have significant impact upon not only the system, function or process objectives, but also the achievement of the organisation’s objectives in relation to: <ul style="list-style-type: none"> <li>• The efficient and effective use of resources</li> <li>• The safeguarding of assets</li> <li>• The preparation of reliable financial and operational information</li> <li>• Compliance with laws and regulations.</li> </ul>
2	Major risk issues for the attention of senior management to address control weaknesses that has or is likely to have a significant impact upon the achievement of key system, function or process objectives. This weakness, whilst high impact for the system, function or process does not have a significant impact on the achievement of the overall organisational objectives.
3	Other recommendations for local management action to address risk and control weakness that has a low impact on the achievement of the key system, function or process objectives ; or this weakness has exposed the system, function or process to a key risk, however the likelihood is this risk occurring is low.
4	Minor matters need to address risk and control weakness that does not impact upon the achievement of key system, function or process or process objectives; however implementation of the recommendation would improve overall control.

Ref.	Findings and Risk	Priority	Recommendations	Accepted	Management Response and Responsibility	Target Date
7.2	Income not received is identified by the Estates Officer, recorded and discussed with the Contractors on a monthly basis; however we found that no record of any action taken is maintained by the Estates Officer. There is a risk that action may not be taken to obtain all income due.	3	Records should be maintained by Strategic Projects and Property to show meetings held with contractors and to include any issues identified and the action taken.	Yes	Interim arrangements to be made with existing service providers.  New processes to be introduced into consolidated Estate Management contract from start of next financial year.	September 2014  April 2015
8.4	Monthly and quarterly reports are produced by GLL showing income and expenditure which showed that no money was due to the GLA; however no further checks had been undertaken by GLA to confirm figures submitted are correct and whether any monies would be due to the GLA. There is a risk that money which may be due to the GLA is not identified and received.	2	Spot checks of contractor financial records should be undertaken by GLA to confirm amounts submitted and determine whether the correct amounts are being paid to the GLA.	Yes	Contractual arrangements to be reviewed (including with LLDC as GLL undertake similar activity at the Aquatic centre and the Copperbox) to ascertain if spot checks are viable Identify appropriate party to undertake spot checks  If appropriate, implement check	October 2014  October 2014

Ref.	Findings and Risk	Priority	Recommendations	Accepted	Management Response and Responsibility	Target Date
9.4	Monthly Management account reports produced from the Finance SAP IT system for GLAP are produced by the Senior Accountant and submitted to the Senior Manager Land Estates and Property on a monthly basis. The reports contained a number of transactions relating to other aspects of property and it was difficult to trace payments made in the bank account to the GLAP management reports, therefore we are unable to confirm that correct amounts have been posted to the GLAP management accounts and this may result in a risk that management accounts are not showing a true record.	3	A process should be explored whereby all rental income is clearly recorded to assist in confirming amounts paid into the GLAP bank account.	Yes	H&L and Finance are currently reviewing roles, responsibilities and processes in respect of the GLAP portfolio from an accounting perspective. This will be included within that review	November 2014
10.2	We reviewed reconciliations submitted for the last two months and found that there was no evidence of who had undertaken the reconciliation or whether there had been an independent review of the reconciliations.	3	Reconciliations should be independently reviewed and evidence of the person preparing and reviewing the reconciliation should be clearly shown.	Yes	Balance sheet reconciliations will be signed by preparer and approver.	July 2014

**DIRECTORATE OF AUDIT, RISK AND ASSURANCE**  
**Internal Audit Service to the GLA**

**Follow up Review of Estate Strategy and  
Management of Assets**

### 1. Background

- 1.1 This audit follows up the progress made towards implementing the nine agreed recommendations from the audit of Estate Strategy and Management of Assets that was completed in September 2013.

### 2. Audit Assurance

Adequate

Key risks are being managed effectively, however, a number of controls need to be improved to ensure business objectives are met.

### 3. Key Findings

- 3.1 The overall control framework for Estate Strategy and Management of Assets has improved. Since the original review six recommendations have been fully implemented and three partly implemented.
- 3.2 An Estate Strategy and Implementation Plan have been developed, approved and published. The implementation plan is monitored and regularly updated. Risks have been identified and are recorded on both Asset Management and Housing and Land Risk Registers and where applicable risks are reported on the Corporate Risk Register.
- 3.3 A review of acquisitions and disposals has been undertaken and records are maintained. Standard template forms have been developed and will be published in June 2014. Details of the disposals by long lease and supporting documentation are maintained and are recorded on the Fixed Asset Register. Processes for the management of expenditure and income have been established and documented.
- 3.4 Delegated powers for decision making within Housing and Land is currently being reviewed and a paper has been prepared for submission to the Housing and Land Investment Group (HIG) in June 2014. Requests for delegated powers are also submitted on Request for Mayoral Decision (MD) for individual projects. A reconciliation of title deeds has been undertaken and details are recorded with ex-HCA deeds and legal documents held off-site securely and records maintained of their location. A paper will be submitted to the Housing and Land Senior Management Team in June 2014 for agreement for a central location to hold all title deeds.
- 3.5 Contractual and procurement arrangements are being reviewed and extensions to current contracts have been granted and documented. A reporting framework is also in the process of being developed.



## ACTION PLAN

Ref.	Original Finding and Risk Identified	Priority	Original Recommendation	Follow Up Finding	Further Recommendations and Management Response
7.3	An estate strategy has not yet been developed, approved and published following the transfer of the portfolios to the Authority in April 2012. The lack of strategy could result in ineffective decisions being made.	2	<p>A strategy and implementation plan for the GLA estate is developed, approved and published within a defined timescale.</p> <p>Considerable work has been undertaken and the final version will be presented to GLAP directors for approval in November 2013.</p> <p>Assistant Director - Strategic Projects and Property and the Senior Manager – Land, Estates and Property.</p> <p><b>Target Date: November 2013</b></p>	<p><b>Implemented</b></p> <p>An Estate's Strategy has been produced and was approved in October 2013. The Strategy can be located on the GLA web site.</p> <p>An Asset Management Strategy – Implementation Plan has been established and shows all property, estates, development projects and strategy.</p> <p>Details of properties are also discussed at the Housing and Land SMT briefings.</p>	<b>None</b>
7.4	The risks relating to the management of the estate have not been identified and it is therefore not possible to provide assurance they are being effectively managed.	2	<p>The risks associated with managing the GLA estate are captured, recorded and evaluated and where necessary escalated to the directorate/corporate risk registers.</p> <p>This will be included within the overall risk activity for Housing and Land and escalated to the corporate risk register where appropriate.</p> <p>Senior Manager – Land, Estates</p>	<p><b>Implemented</b></p> <p>Risks associated with managing the GLA estate are recorded on the Asset Management Risk Register. Risks from the Risk Register are also transferred to the Housing and Land Risk Register and the Corporate Risk Register where applicable.</p>	<b>None</b>

ACTION PLAN

Ref.	Original Finding and Risk Identified	Priority	Original Recommendation	Follow Up Finding	Further Recommendations and Management Response
			and Property.  <b>Target Date: November 2013</b>		
8.3	Evidence for the approval for the reduction of income by £15k for a disposal by long lease was not retained.	3	Delegated powers for decision making within the Housing and Land Directorate are formalised and recorded.  This will be addressed as part of the overall governance activity of the GLA. Proposals relating to property have been developed previously and these will be revisited and proposal submitted to GLAP directors for approval.  Assistant Director - Strategic Projects and Property, the Senior Manager – Land, Estates and Property and the Head of Governance and Resilience.  <b>Target Date: November 2013</b>	<b>Partly Implemented</b>  A draft paper – Governance discussion has been produced and will be submitted to the June 2014 HIG in relation to the overview of GLA delegations.  Delegated powers for decision making within the Housing and Land Directorate are also requested on an individual basis for each case and approval is obtained via the Request for Mayoral Decision process.	<b>Recommendation</b>  A final decision is made on the best means of granting delegated powers for decision making within the Housing and Land Directorate.  <b>Management Response:</b>  This has been the subject of discussion internally and at a recent HIG meeting. It has been agreed that initial proposals need to be reconsidered and a wider ranging solution proposed which links closer to the Mayoral Scheme of Delegation. Proposals will be formulated in consultation with Governance and Legal prior to re-submitting to HIG  <b>Target Date:</b>  October 2014

## ACTION PLAN

Ref.	Original Finding and Risk Identified	Priority	Original Recommendation	Follow Up Finding	Further Recommendations and Management Response
9.2	<p>The reconciliation of title deeds has yet to be completed. There are also no agreed procedures for the safe storage of title deeds and legal documents associated with the estate.</p> <p>There is a risk that documentation will not be available when required.</p>	3	<p>To ensure that all title deeds are available and appropriately stored:</p> <ul style="list-style-type: none"> <li>The reconciliation of title deeds to the fixed asset register is completed as soon as practicable, and any anomalies identified are recorded and addressed promptly.</li> <li>The title deeds and legal documents for the ex-HCA portfolio are stored safely until a decision is made on the most economical and effective way to store the title deeds for the estate.</li> <li>A full review and reconciliation will be undertaken. A process for storage and access to legal documents will be developed and implemented.</li> </ul> <p><b>Target Date: February 2014</b></p> <ul style="list-style-type: none"> <li>The title deeds for the ex-HCA portfolio will be stored off site via 3<sup>rd</sup> party suppliers until a permanent solution has been implemented.</li> </ul> <p><b>Target Date: September</b></p>	<p><b>Implemented</b></p> <p>A reconciliation of title deeds has been undertaken, recorded and remains ongoing. The locations of title deeds are also recorded on the Title Deed Reconciliation. Title deeds and legal documents for the ex-HCA are now held off-site securely with records maintained by GLA.</p> <p>A paper will also be submitted to the Housing and Land SMT meeting in June 2014 with a recommended secure location for holding all title deeds centrally.</p>	<p><b>None</b></p>

## ACTION PLAN

Ref.	Original Finding and Risk Identified	Priority	Original Recommendation	Follow Up Finding	Further Recommendations and Management Response
			<p><b>2013</b></p> <p>Senior Manager – Land, Estates and Property</p>		
9.4	<p>The SAP fixed asset register went live in May 2013 and reflected the estate at the time of transfer. A central record of acquisitions and disposals actioned between then and the original transfer has not been maintained. It has not yet been decided how a “disposal by long lease” will be recorded in the SAP fixed asset register to ensure that reporting on the estate is properly interpreted.</p> <p>Information supplied to update the asset register may not be complete or accurate.</p>	2	<p>To ensure that accurate information is contained in the SAP fixed asset register:</p> <ul style="list-style-type: none"> <li>A review is undertaken within the Housing and Land Directorate to ensure that complete and accurate details have been collated on acquisitions and disposals affected to date.</li> </ul> <p><b>Target Date: October 2013</b></p> <ul style="list-style-type: none"> <li>A process for updating the fixed asset register during the year is developed to ensure that it is kept up-to-date, and accurate reports are produced.</li> </ul> <p><b>Target Date: December 2013</b></p> <ul style="list-style-type: none"> <li>Agreement is reached and documented as to how disposals by long lease, and other non-standard disposals, are to be recorded in the GLA asset register to facilitate accurate reporting.</li> </ul>	<p><b>Implemented</b></p> <p>A review of acquisitions and disposals was undertaken by Finance and records are held of acquisitions and disposals.</p> <p>Proposed standard forms have been produced for Asset Acquisition and Asset Disposal and these forms will be used to update the Fixed Asset Register. Forms will be submitted to the SMT for approval and submission on the GLA Governance pages in May 2014.</p> <p>Records are held by Finance of long lease disposals and details are shown in the Fixed Asset Register even with a nominal or nil value.</p>	None

## ACTION PLAN

Ref.	Original Finding and Risk Identified	Priority	Original Recommendation	Follow Up Finding	Further Recommendations and Management Response
			<p><b>Target Date: November 2013</b></p> <p>These recommendations will be undertaken in conjunction with Finance.</p> <p>Senior Manager – Land, Estates and Property.</p>		
<p>10.4</p> <p style="writing-mode: vertical-rl; transform: rotate(180deg);">Page 103</p>	<p>Two of the contracts for the management of the estate have expired, and a formal process to support the contract extensions has not been followed. The use of expired contracts to manage the estate could leave the Authority at risk of a legal challenge.</p> <p>There is an informal approach to contract management, which could leave the organisation open to criticism if a risk materialises.</p>	<p>3</p>	<p>To ensure there is effective use of contracts:</p> <ul style="list-style-type: none"> <li>The contractual arrangements for managing the GLA estate are formally agreed, and the appropriate procurement action taken pending the establishment of a GLA wide corporate contract.</li> </ul> <p>An effective method of contract management for the GLA estate is developed and consistently applied to ensure contract terms and conditions are met.</p> <ul style="list-style-type: none"> <li>Working with Procurement, short terms extensions will be documented to regularise the position.</li> </ul> <p><b>Target Date: November 2013</b></p>	<p><b>Implemented</b></p> <p>A review of the contractual arrangements is currently taking place and the Senior Manager, Land, Estates and Property is working with Procurement to put in place an alternative arrangement.</p> <p>Options for the contractual arrangements for Crystal Palace (Greenwich Peninsula) are being discussed and GLA are working with external consultants on this.</p> <p>Extensions for Fairhurst (Greenwich) and GVA Grimley (manages the majority of the GLA Estate) have been granted until 31 March 2015.</p>	<p><b>None</b></p>

ACTION PLAN

Ref.	Original Finding and Risk Identified	Priority	Original Recommendation	Follow Up Finding	Further Recommendations and Management Response
			<ul style="list-style-type: none"> <li>We are working with TfL and MOPAC procurement teams to deliver a single contract for Estate Management in place from 01/04/14. This will be achieved via the current MOPAC procurement exercise for the supply of Estate Management Services.</li> </ul> <p><b>Target Date: April 2014</b></p> <p>Senior Manager – Land, Estates and Property.</p>		
11.2	The processes in place for approving and monitoring contract expenditure need to improve to ensure all expenditure is properly approved.	3	<p>A process for ensuring that expenditure incurred by the contractors has been appropriately approved by the Housing and Land Directorate is developed.</p> <p>This will be actioned via a review of Directorate approval processes (linked to 8.3) and proposals submitted to GLAP directors in November for approval.</p> <p>Assistant Director - Strategic Projects and Property, the Senior Manager – Land, Estates and Property and the Head of Governance and Resilience.</p>	<p><b>Partly Implemented</b></p> <p>Delegation levels within the Housing and Land Directorate are being reviewed. (see recommendation 8.3).</p> <p>A list of all assets and a record of all expenditure is maintained and monitored by the Estates Officer.</p> <p>Monthly bank reconciliations of expenditure transactions are undertaken by GLA Finance.</p>	<p><b>Recommendation</b></p> <p>Delegation levels are agreed within the Housing and Land Directorate and implemented.</p> <p><b>Management Response:</b></p> <p>This links with 8.3 above. Routine activity is covered by the general GLA Governance directions which have recently been re-issued. However, those non routine property transactions are not specifically covered and a supplementary process is required</p>

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## ACTION PLAN

Ref.	Original Finding and Risk Identified	Priority	Original Recommendation	Follow Up Finding	Further Recommendations and Management Response
			<b>Target Date: November 2013</b>		<b>Target Date:</b> October 2014
11.4	<p>An exercise has not been undertaken to ensure that the Authority are aware of all the rents due to them, and checks not have been performed to ensure that the contractors are including all rents due in their returns.</p> <p>Income may be lost as a consequence.</p>	2	<p>The Authority conducts an exercise to ensure that appropriate rents are charged and collected on its behalf by the contractors.</p> <p>A full review will be undertaken as part of the current re-budgeting exercise.</p> <p>Senior Manager – Land, Estates and Property.</p> <p><b>Target Date: October 2013</b></p>	<p><b>Implemented</b></p> <p>An exercise was undertaken by the Housing and Land Directorate and all leases/licences checked to determine all income due to the GLA.</p> <p>Two spreadsheets (Asset Report and Income Statement) have been created showing all GLA Assets along with rents/licence fees due.</p>	<b>None</b>
12.2	A reporting framework has not yet been developed in relation to the estate, which could result in ineffective scrutiny and review.	2	<ul style="list-style-type: none"> <li>Following the approval of the estate strategy an appropriate oversight of the delivery against the supporting implementation plan is established and reported against.</li> <li>A reporting framework is developed that will allow</li> </ul>	<p><b>Partly Implemented</b></p> <p>A reporting framework is in the process of being reviewed and developed.</p>	<p><b>Original Recommendation Applies</b></p> <p><b>Management Response:</b></p> <p>A full review of data held on outputs and monitoring against approvals has been delayed pending arrival of a</p>

## ACTION PLAN

Ref.	Original Finding and Risk Identified	Priority	Original Recommendation	Follow Up Finding	Further Recommendations and Management Response
Page 106			<p>effective scrutiny of the outcomes against decisions made, and work undertaken to achieve the desired outcomes.</p> <p>A formal reporting process will be developed and submitted to GLAP directors for approval. It is anticipated that a formal review meeting of GLAP directors and relevant GLA officers will take place half yearly, starting in November 20213.</p> <p>Assistant Director - Strategic Projects and Property and the Senior Manager – Land, Estates and Property.</p> <p><b>Target Date: November 2013</b></p>		<p>replacement member of staff. The post will be filled on 30<sup>th</sup> June and the reporting framework will be fully developed and implemented. This will link to the regular updates to HIG in respect of the Asset Strategy. Delivery will be linked to a decision on the way forward for project management reporting i.e. retention of PCS</p> <p><b>Target Date:</b></p> <p>October 2014</p>



**M O P A C**

**MAYOR OF LONDON**  
OFFICE FOR POLICING AND CRIME

**DIRECTORATE OF AUDIT, RISK AND ASSURANCE**  
**Internal Audit Service to the GLA**

**Follow up Review of Energy and Environmental  
Strategy Framework and Implementation**

### 1. Background

- 1.1 This audit follows up the progress made towards implementing the four agreed recommendations from the audit of Energy and Environmental Strategy Framework and Implementation that was completed in March 2014.

### 2. Audit Assurance

<p>Substantial There is particularly effective management of key risks contributing to the achievement of business objectives.</p>
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### 3. Key Findings

- 3.1 The overall control framework for Energy and Environmental Strategy Framework and Implementation has improved. Since the original review three recommendations have been fully implemented and one partly implemented.
- 3.2 The GLA has agreed with TfL to fund internally the £290,000 costs of the Clean Air Fund Programmes. The working arrangements between GLA and TfL are the subject of a paper submitted to the May 2014 Investment Performance Board (IPB) and a draft Director's Decision (DD) is awaiting approval by the Executive Director. Approval for the Air Quality Programme 2014/15 and resourcing needs was requested at the May 2014 IPB meeting.
- 3.3 A DD has been completed to seek approval for the changes to the funding period and has been submitted to the IPB. The DD has been put forward to the Executive Director, Development Enterprise and Environment for their approval.
- 3.4 A template has been produced which shows summary results including CO2 savings. A CO2 calculator has also been established along with instructions for use and will be published on the Heat Map Website by the end of August 2014.
- 3.5 A Decentralised Energy Programme Delivery Unit (DEPDU) Task Order Budget tracking spreadsheet has been put in place and is monitored by the Decentralised Energy team. Invoices and budget information received from project providers are checked to the spreadsheet. A reporting template has been produced and issued to all Boroughs to enable disaggregation of reporting against the different funding sources which ensures greater transparency.

## ACTION PLAN

Ref.	Original Finding and Risk Identified	Priority	Original Recommendation	Follow Up Finding	Further Recommendations and Management Response
8.4	The Investment and Performance Board initially approved a budget of £200,000 for the CAF2 programme based on Transport for London (TfL) reimbursing this amount, though this funding has yet to be secured. A further £90,000 temporarily funded by the GLA for the CAF3 programme is also yet to be secured. The sustainability of Air Quality programmes and projects are at risk if committed funds are not secured.	2	<p>Action should be taken by the GLA to secure and collect funding committed by Transport for London for Air Quality initiatives.</p> <p><b>Management Response</b> GLA and TfL officers have now agreed that GLA will cover the £290,000. Discussions are still ongoing regarding TfL support for the air quality programme in future years. Any TfL funding for future years will be subject to Mayoral Direction, as part of the normal approvals process. The reimbursement process is now complete. Future years AQ funding will be discussed at the April IPB meeting with a Mayoral Decision shortly thereafter.</p> <p><i>Responsibility:</i> Principal Policy and Programme Officer (Air Quality)</p> <p><b>Target Date:</b> April 2014</p>	<p><b>Implemented</b></p> <p>The issue of payment of £290,000 was internally resolved with GLA meeting the cost. A draft Director's Decision has been produced setting out the air quality programme for FY 2014/15 showing activity, resources and funding. A paper was also submitted to the IPB in May 2014 setting out the Air Quality Programme and resourcing which had detailed the working arrangements with TfL and for the approval of IPB for the proposed air quality programme for 2014/15.</p>	<p><b>None</b></p>
10.8	A change in the School's Clean Air Zone Project grant funding agreement period with the London Borough of Camden has yet to be formally documented, though is in the process of being done and has yet to be approved by the officer holding the	3	<p>Project changes that affect the term of the grant funding agreement are formally documented and approved by the appropriate authority as per approved procedures.</p> <p><b>Management Response</b></p>	<p><b>Partly Implemented</b></p> <p>A draft Director's Decision (DD) form has been completed documenting all details relating to changes to the project funding</p>	<p><b>Recommendation</b></p> <p>The Director's Decision is approved.</p> <p><b>Management Response</b> The recommendation is</p>

## ACTION PLAN

Ref.	Original Finding and Risk Identified	Priority	Original Recommendation	Follow Up Finding	Further Recommendations and Management Response
	appropriate authority to do so. Unapproved time extensions could hamper the GLA's delivery of the overall project/programme.		<p>The decision to extend the funding period will be approved by the responsible senior officer, appropriately documented and put into place ahead of the proposed 6 Month extension.</p> <p><i>Responsibility:</i> Principal Policy and Programme Officer (Air Quality)  <b>Target Date:</b> April 2014</p>	agreement. The DD has been submitted to the Executive Director, Development Enterprise and Environment for their approval.	<p>accepted and is in the course of being delivered.</p> <p><b>Target Date</b>            1<sup>st</sup> September 2014</p>
11.5	There is no mechanism in the Decentralised Energy Programme to require Project Sponsors to formally report on expected CO2 emission savings following completion of the project. Programme success would not be measurable if performance data is not consistently obtained.	3	<p>The GLA should ensure that agreements with Project Sponsors require them to formally report to the GLA the expected/actual outcomes following the completion of projects and identify any lessons learnt and areas for improvement.</p> <p><b>Management Response</b>            The GLA DE team will establish a CO2 reporting requirement to be included as part of the project procurement documentation. A CO2 calculator will also be made available on the London Heat Map website.</p> <p><i>Responsibility:</i> Senior Programme Delivery Manager (Decentralised Energy)</p>	<p><b>Implemented</b></p> <p>A template has been produced which shows summary results including CO2 savings.</p> <p>A CO2 calculator has been established along with instructions for use and will be published on the Heat Map Website by the end of August 2014.</p>	<b>None</b>

## ACTION PLAN

Ref.	Original Finding and Risk Identified	Priority	Original Recommendation	Follow Up Finding	Further Recommendations and Management Response
			<b>Target Date:</b> April 2014		
11.7	<p><b>Part 1</b> Project budget data in the Decentralised Energy Programme contained discrepancies between the initial agreed project budgets and that presented on the service provider's project monitoring spreadsheet.</p> <p><b>Part 2</b> Budget monitoring data supplied by Local Authorities as part of the School's Clean Air Zone Project in October 2013 and December 2013 did not follow a consistent format and expenditure against the GLA's contribution could not be distinguished from other contributors. Where budget monitoring data is not properly scrutinised or presented in a consistent format, there is a risk that programme/project progress will be inaccurately reflected.</p>	3	<p>Where the GLA are reliant on service providers or project sponsors to monitor project level budgets, assurance is sought on the accuracy of information presented. Also, an agreed budget monitoring reporting framework is required from project sponsors.</p> <p><b>Management Response</b> <b>Part 1</b> The Decentralised Energy team will introduce its own 'checks and balances' of the services providers period invoice submission. This will include keeping duplicates of the Task Orders, a monitoring spreadsheet and invoice approval routines checking to ensure the total invoicing does not exceed the Task Ceiling.</p> <p><i>Responsibility:</i> Senior Programme Delivery Manager (Decentralised Energy)</p> <p><b>Part 2:</b> A reporting template was issued to boroughs to ensure consistency in reporting. However, reflecting the feedback we have received, we have</p>	<p><b>Implemented</b></p> <p><b>Part 1</b> A DEPDU Task Order Budget Tracking spreadsheet has been established and is monitored by the Decentralised Energy team. Invoices and budget information received from project providers are checked to the spreadsheet.</p> <p><b>Part 2</b> A reporting template has been produced and issued to all Boroughs which show GLA income, GLA spend, GLA expected spend Defra income and spend, LIP funding and spend and any carry forwards. The report had been completed by each of the Boroughs for FY 2013/14.</p>	None

## ACTION PLAN

Ref.	Original Finding and Risk Identified	Priority	Original Recommendation	Follow Up Finding	Further Recommendations and Management Response
			<p>amended the template to provide further disaggregation of reporting against different funding sources to ensure greater transparency.</p> <p><b>Target Date:</b>  <b>Part 1</b> April 2014  <b>Part 2</b> Complete</p>		

**M O P A C**

**MAYOR OF LONDON**  
OFFICE FOR POLICING AND CRIME

**DIRECTORATE OF AUDIT, RISK AND ASSURANCE**  
**Internal Audit Service to the GLA**

**Follow up Review of London Plan and  
Implementation**

### 1. Background

- 1.1 This audit follows up the progress made towards implementing the one agreed recommendation from the audit of the London Plan and Implementation that was completed in March 2014.

### 2. Audit Assurance

Substantial  
There is particularly effective management of key risks contributing to the achievement of business objectives.

### 3. Key Findings

- 3.1 The overall control framework for the London Plan and Implementation has improved. Since the original review the one recommendation has been fully implemented.
- 3.2 A risk register is in the process of being produced. Risks associated with the London Plan and Implementation have been identified and recorded on the draft register. Owners of the risk along with deadlines to address risk are recorded on the register. The register will be regularly reviewed at the Planning Senior Management Team meetings.



## ACTION PLAN

Ref.	Original Finding and Risk Identified	Priority	Original Recommendation	Follow Up Finding	Further Recommendations and Management Response
7.8	Risks associated with the London Plan and Implementation which are not clearly identified, documented, reviewed or addressed may not be managed effectively.	2	<p>Risks associated with the London Plan and Implementation are identified, recorded, regularly reviewed and addressed.</p> <p><b>Management Response</b> A formal system to monitor the wider risks attached to the London plan delivery and implementation will be introduced.</p> <p>Principal Strategic Planner – Planning</p> <p><b>Target Date:</b> April 2014</p>	<p><b>Implemented</b></p> <p>Risks associated with the London Plan and Implementation have been identified and recorded. Owners of the risk and deadlines to address risks are also shown on the register.</p> <p>The risk register will be reviewed at the Planning Senior Management Team meetings.</p>	<b>None</b>

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**M O P A C**

**MAYOR OF LONDON**  
OFFICE FOR POLICING AND CRIME

**DIRECTORATE OF AUDIT, RISK AND ASSURANCE**  
**Internal Audit Service to the GLA**

**Follow up Review of the Mayor's Mentoring  
Programme Management Framework**

### 1. Background

- 1.1 This audit follows up the progress made towards implementing the six recommendations which were originally accepted from the audit of the Mayor's Mentoring Programme (MMP) Management Framework that was completed in October 2013.
- 1.2 The GLA also carried out the recommendation covering the 100% check of the Disclosure and Barring Service (DBS) clearance of mentors which had originally not been accepted at the time of the issue of the final report. As a result seven accepted recommendations have been reviewed as part of this follow up.

### 2. Audit Assurance

Substantial  
There is particularly effective management of key risks contributing to the achievement of business objectives.

### 3. Key Findings

- 3.1 The overall control framework for the MMP Management Framework has improved. Since the original review six of the seven accepted recommendations have been fully implemented and one has been partly implemented, this includes the one recommendation which was originally not accepted.
- 3.2 A report on the spread of the MMP across age groups and referral criteria was provided to the GLA Oversight Committee on the 23 July 2014 as part of the 4<sup>th</sup> quarter 2013/14 MMP update report. Analysis of the spread of mentoring across each borough was reported to the GLA as part of the MMP Quarterly Monitoring report for the 1<sup>st</sup> quarter 2014/15.
- 3.3 In November and December 2013 the managing agent carried out a 100% check to confirm that DBS clearance was in place for all mentors in a matched relationship with the results being reported to the GLA. Further checks took place in January and February 2014 to ensure that all outstanding clearances had been completed.
- 3.4 The Local Delivery Partners (LDPs) were notified of the change in the eligibility criteria for mentors at the LDP Workshop on the 16 October 2013.
- 3.5 An MMP Sustainability Workshop attended by representatives of the Managing Agent, LDPs and the GLA took place on the 5 March 2014 to discuss future planning for sustainability in the MMP. It is planned to follow up this workshop with each LDP in order to create sustainability plans which will ensure that the benefits of the MMP can be maintained.

- 3.6 The Managing Agent has carried out a review of the data being provided by the LDPs and the results were reported to the GLA.
- 3.7 LDPs have been reminded by the Managing Agent of the need to provide their monthly performance reports, quarterly claim forms and supporting documentation within the deadlines set.

## ACTION PLAN

Ref.	Original Finding and Risk Identified	Priority	Original Recommendation	Follow Up Finding	Further Recommendations and Management Response
7.3	Lack of clarity over the number of eligible criteria a mentee needs to meet leading to the risk that mentoring opportunities are not maximised.	2	The decision to reduce the eligibility criteria for mentees is formally recorded and notified to all LDPs.	<b>Implemented</b>  Notification of the change of the eligibility criteria for mentees was provided at the LDPs Workshop on the 16 <sup>th</sup> October 2013.	<b>None</b>
7.5	It is not clear what will happen to the mentees and mentors after their relationship comes to an end. Long term benefits arising from the MMP may not be adequately reported and retained.	3	A plan is devised outlining ways in which the benefits from the MMP can be maintained after the completion of the programme.	<b>Partly Implemented</b>  An MMP Sustainability Workshop took place on the 5 March 2014 to discuss future planning for sustainability in the MMP. The workshop was attended by representatives of the Managing Agent, LDPs and the GLA.	<b>Further Recommendation</b> Results of the MMP Sustainability Workshop are used to create a sustainability plan for each LDP.  <b>Management Response:</b> We will follow up with each LDP regarding their sustainability plans. LDPs will be provided with a template and will look to have these completed prior to the next Learning and Sharing networking event with the LDPs in early September. Plans need to show how the LDPs plan to: <ul style="list-style-type: none"> <li>• Continue mentoring activity and use of mentors and/or refer mentors onto other mentoring projects or to Team London for further volunteering</li> <li>• Continue to involve young people in their project/activity once mentoring is completed/refer to other projects</li> <li>• Organisational capacity to train/sustain mentors</li> <li>• Future mentoring activity, including plans for funding</li> </ul> <b>Target Date:</b> September 2014

## ACTION PLAN

Ref.	Original Finding and Risk Identified	Priority	Original Recommendation	Follow Up Finding	Further Recommendations and Management Response
8.6	Although a process is in place for checking documentation held by the LDPs this does not provide a full assurance and it is prudent to carry out a full review to ensure that all matched mentors have been vetted.	2	<p>As part of the 6 month review of the MMP the managing agent carries out a 100% check to confirm that CRB-enhanced/DBS clearance is in place and the results of this review are reported to the GLA.</p> <p>A reporting process is introduced by the GLA to collate mentor &amp; CRB-enhanced/DBS clearance details centrally.</p> <p>LDPs are reminded that they must maintain copies of all relevant documentation to support the validity of any claims they make and payments are not made unless sufficient evidence is provided.</p>	<p><b>Implemented</b></p> <p>A 100% check was carried out by the Managing Agent on each of the 10 LDPs throughout November and December 2013. The main focus was to ascertain how many reported relationships to date had mentors who were fully trained and held DBS numbers. The results of the review were reported to the GLA.</p> <p>At the time of the check of the 840 matched relationships 802 mentors had DBS clearance. Further checks took place in January and February 2014 to ensure that the outstanding DBS clearances had been completed.</p>	<b>None</b>
9.2	LDPs are not providing quarterly claim forms within the agreed deadline which undermines the ability to accurately monitor and control expenditure from the grant fund.	3	See 10.1	<p><b>Implemented</b></p> <p>See 10.1</p>	<b>None</b>

## ACTION PLAN

Ref.	Original Finding and Risk Identified	Priority	Original Recommendation	Follow Up Finding	Further Recommendations and Management Response
9.4	LDPs are providing returns which contain errors leading to a risk that LDPs are being incorrectly paid and that inaccurate information is being recorded on the level of take up of the programme.	2	<p>A full review of the data provided by each of the LDPs is carried out.</p> <p>LDPs are reminded of the need to check for the accuracy and completeness of data prior to sending it to the managing agent.</p>	<p><b>Implemented</b></p> <p>The results of the Managing Agent review of data provided by the LDPs were discussed at the MMP Update Meeting on the 14 January 2014 and reported to the GLA on the 13 May 2014 as part of the Quarterly Report on the Mayor's Mentoring Programme. Where necessary adjustments have been made to LDP data and the claims that have been made.</p>	<b>None</b>
10.1	LDPs not always providing performance reports on a timely basis undermining the ability to accurately assess the overall performance of the programme.	3	LDPs are reminded of the need to provide their monthly performance reports, quarterly claim forms and supporting documents within the time frames set in their agreement with the GLA.	<p><b>Implemented</b></p> <p>The Managing Agent sent an email reminding the LDPs of the deadline for the submission of claims for the 4<sup>th</sup> quarter 2013/14 and also for the provision of data for the monthly performance report.</p> <p>The Managing Agent included reminders of the deadlines for claims in the LDP bulletins for April and June 2014.</p>	<b>None</b>



## ACTION PLAN

Ref.	Original Finding and Risk Identified	Priority	Original Recommendation	Follow Up Finding	Further Recommendations and Management Response
10.3	No monitoring of the spread of mentoring across age groups, referral criteria and each borough which reduces the ability to identify where the programme is having its greatest impact.	3	Analysis is carried out of the spread of the MMP across age, referral criteria and each borough.	<p><b>Implemented</b></p> <p>Analysis of the spread of mentoring across age groups and referral criteria has been carried out by the Centre for Economic and Social Inclusion and reported to the GLA Oversight Committee on the 23 July 2014 as part of the MMP Update report for the 4<sup>th</sup> quarter 2013/14.</p> <p>On the 15 July 2014 analysis of the spread of mentoring across each borough was reported to the GLA as part of the MMP Quarterly Monitoring report for the 1<sup>st</sup> quarter 2014/15.</p>	<b>None</b>

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**M O P A C**

**MAYOR OF LONDON**  
OFFICE FOR POLICING AND CRIME

**DIRECTORATE OF AUDIT, RISK AND ASSURANCE**  
**Internal Audit Service to the GLA**

**Follow up Review of Sickness Monitoring and Control**

### 1. Background

- 1.1 This audit follows up the progress made towards implementing the four agreed recommendations from the audit of Sickness Monitoring and Control that was completed in March 2014.

### 2. Audit Assurance

Substantial

There is particularly effective management of key risks contributing to the achievement of business objectives.

### 3. Key Findings

- 3.1 The overall control framework for Sickness Monitoring and Control has improved. Since the original review all recommendations have been fully implemented.
- 3.2 The Sickness Absence Policy was reviewed in November 2013 and will be due for another review in 2016. Human Resources and Organisational Development (HR&OD) are in the process of implementing a new HR system which will contain a facility for the recording, monitoring and reporting of sickness. HR&OD have reviewed the reports that will be required and the sickness element will be implemented in March 2015. Tests will be undertaken on the system and pilot schemes prior to the sickness absence function going live.
- 3.3 Weekly reminders are sent to Directorates by HR&OD for sickness returns. Self-certification forms are completed by staff and reviewed and signed by Line Managers. Quarterly reports are produced by HR&OD showing all sickness absence. Any periods of sickness hitting the trigger points had been identified by HR&OD and brought to the attention of the relevant Line Manager. Absence review meetings had been carried out and recorded where appropriate.

## ACTION PLAN

Ref.	Original Finding and Risk Identified	Priority	Original Recommendation	Follow Up Finding	Further Recommendations and Management Response
7.1	The GLA Sickness Absence Policy was issued in April 2010, with a review date of January 2013. If the policy is not reviewed, it may not provide an effective framework to manage sickness absences.	3	<p>The GLA Policy on Sickness Absence is reviewed to ensure that it reflects the current GLA requirements and to take account of any legislative changes in respect of SSP reporting and process changes arising from the new system.</p> <p><b>Management Response</b> A review of the policy will be undertaken and any legislative or process changes implemented.</p> <p><b>Target Date</b> 30 June 2014</p>	<p><b>Implemented</b></p> <p>The GLA Policy on Sickness Absence was reviewed in November 2013 and will be due for another review in November 2016.</p>	<b>None</b>
8.2	The HR team has to manually cleanse the data extracted from the database, as the reporting facility is not accurately extracting data. A new database is being procured. If detailed testing is not undertaken similar reporting failing could occur.	3	<p>The GLA will need to ensure effective implementation of the new HR system to ensure current system issue have been addressed.</p> <p><b>Management Response</b> The decision on the preferred supplier has now been taken. The need to ensure accurate reporting of data from the system will be a key element of the implementation.</p> <p><b>Target Date</b> 30 September 2014</p>	<p><b>Implemented</b></p> <p>The new HR system is in the process being implemented via a phased basis. The recording and reporting of absence / sickness will be implemented in March 2015 as per the project plan. A number of reports have been identified on the new system by HR and information held on the previous HR system will be transferred to the new system. The</p>	<b>None</b>

## ACTION PLAN

Ref.	Original Finding and Risk Identified	Priority	Original Recommendation	Follow Up Finding	Further Recommendations and Management Response
				implementation of sickness absence function on the new system will in the first instance be launched to pilot groups prior to going live.	
8.5	For the 20 employees, self-certification forms for sickness absence should have been completed for 108 occasions. We found 93 self-certification forms on files, meaning that 15 were missing. If self-certification forms are not received, this does not enable effective review of the absence.	3	<p>All self-certification forms are submitted for all periods of sickness absence to ensure that sickness can be fully monitored.</p> <p><b>Management Response</b> Further reminders to absence co-ordinators directly and staff generally through London@work advising staff of the importance of self-certification forms and the need for their completion.</p> <p><b>Target Date</b> 30 April 2014</p>	<p><b>Implemented</b></p> <p>Self-certification details are completed by staff and reviewed and signed by Line Managers on the staff member's return to work. Weekly reminders are also sent out by HR&amp;OD to Directorates for their sickness returns.</p>	<b>None</b>
8.9	13/20 employees had at least one period of sickness absence of 5 working days and had been absent for more than three occasions in a rolling six month period. If informal review meetings are not held, effective management of short term absences will not take place and employees will not be supported to return to work.	2	<p>Informal review meetings for those employees who have had sickness absence of five working days and/or on 3 occasions in a rolling six month period are completed to effectively manage short term absences.</p> <p><b>Management Response</b> Engaging with line managers on the need to follow GLA policy and conduct informal review meetings for staff reaching trigger points. In addition the staff identified</p>	<p><b>Implemented</b></p> <p>Reports are produced by HR showing the number of sickness absence days. Reports are checked by HR officers and absence hitting the trigger days had been identified and highlighted to relevant Line Managers for further action. Information review meetings had been undertaken where</p>	<b>None</b>

## ACTION PLAN

Ref.	Original Finding and Risk Identified	Priority	Original Recommendation	Follow Up Finding	Further Recommendations and Management Response
			through sampling hitting the triggers will be followed up to ensure the informal meetings take place.  <b>Target Date</b> 30 May 2014	applicable.	

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**M O P A C**

**MAYOR OF LONDON**  
OFFICE FOR POLICING AND CRIME

**DIRECTORATE OF AUDIT, RISK AND ASSURANCE**  
**Internal Audit Service to the GLA**

**Follow up Review of the Performance  
Management Framework**

### 1. Background

- 1.1 This audit follows up the progress made towards implementing the four recommendations which were accepted from the audit of the Performance Management Framework that was completed in December 2013.

### 2. Audit Assurance

**Substantial**

There is a sound framework of control operating effectively to mitigate key risks, which is contributing to the achievement of business objectives.

### 3. Key Findings

- 3.1 The overall control framework for Performance Management has improved. Since the original review all of the four accepted recommendations have been fully implemented.
- 3.2 Any revisions to GLA Key Performance Indicators (KPIs) are recorded in the quarterly GLA Group Monitoring Report, the GLA Business Plan and the KPI monitoring template.
- 3.3 A review of each KPI took place as part of the annual refresh of the GLA Business Plan for 2014/15 in order to ensure that they properly reflected Mayoral priorities. This resulted in the introduction of an additional KPI and some adjustments to targets which have been reported to the Corporate Management Team and fed into the GLA Business Plan 2014/15 to 2015/16.
- 3.4 A self-certification box has been added to the year-end KPI performance monitoring template to confirm that the data has been collated and checked in accordance with the data quality framework. Performance and data owners have been reminded of the need to comply with the data quality framework.
- 3.5 The review of performance as part of the Investment and Performance Board (IPB) meeting is recorded in the minutes of the meeting and any actions are recorded and reviewed during subsequent meetings.

## ACTION PLAN

Ref.	Original Finding and Risk Identified	Priority	Original Recommendation	Follow Up Finding	Further Recommendations and Management Response
8.3	The quarterly GLA Group Monitoring report does always not state the justification for any changes to KPIs. Stakeholders may not be aware of why a KPI has been revised.	3	The commentary section of the quarterly GLA Group Monitoring report routinely contains details of any performance indicator that have been revised together with the reasons for the revision.	<p><b>Implemented</b></p> <p>KPI revisions are recorded in the commentary section of the relevant KPI in the quarterly GLA Group Monitoring report.</p> <p>KPI revisions are also reported in the GLA Business Plan and also in the KPI monitoring template.</p>	<b>None</b>
8.5	There is a need to review the relevance of each KPI at the year-end to ensure that they have properly reflected the Mayoral priorities.	2	As part of the annual refresh of the GLA's business plan, a review is carried out to check that each KPI has properly and accurately reflected Mayoral priorities.	<p><b>Implemented</b></p> <p>As part of the annual refresh of the GLA Business Plan for 2014/15 each KPI was reviewed by the data owner in order to ensure that they were still relevant. In addition the Intelligence Unit carried out a review of the KPIs.</p> <p>The results of the KPI reviews were reported to the GLA Corporate Management Team on 24 February 2014 and fed into the GLA Business Plan 2014/15 to 2015/16.</p> <p>Following the annual refresh a new KPI was added covering the number of schools supported to improve their practice. In addition, some of the KPI definitions have been refined and targets adjusted.</p>	<b>None</b>

## ACTION PLAN

Ref.	Original Finding and Risk Identified	Priority	Original Recommendation	Follow Up Finding	Further Recommendations and Management Response
9.5	<p>Systems used to produce performance data are not being reviewed periodically by the performance and data owners to give assurance on the accuracy and completeness of the data provided.</p> <p>Given the level of reliance placed on the volume of performance data provided there is a risk that inaccurate progress may be reported and/or areas of improvement are not identified and addressed.</p>	2	Performance and data owners are reminded of the need to ensure that the data they produce is accurate and in line with the data quality framework and GLA statistics protocol. Assurance should be provided to the Governance and Resilience Unit via a self-certification box, added to end of year data collection forms.	<p><b>Implemented</b></p> <p>The year-end KPI performance monitoring template which is sent to the Governance and Resilience Unit includes a self-certification box where the data owner states that the outturn has been collated and checked in accordance with the data quality framework.</p> <p>The Governance and Resilience Unit has reminded performance and data owners of the need to comply with the data quality framework.</p>	<b>None</b>
10.3	The IPB notes progress on GLA projects but evidence of discussions of progress and in particular for those projects that are red or amber rated is not retained.	3	The IPB review of performance is reflected in the minutes of the meeting and agreed actions to address any areas of concern/for improvement recorded and progress tracked.	<p><b>Implemented</b></p> <p>Discussions arising from the IPB review of project performance are recorded in the IPB minutes and actions are recorded and reviewed during subsequent IPB meetings.</p>	<b>None</b>

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**GREATER LONDON AUTHORITY****INTERNAL AUDIT - PROGRESS REPORT****1 July 2014 to 30 September 2014****1. Summary**

- 1.1 This report summarises the work conducted by the Directorate of Audit, Risk and Assurance (DARA) under the shared internal audit service arrangement with the Mayor's Office for Policing and Crime (MOPAC). It identifies key areas of work carried out in the second quarter of 2014/15 and includes a summary of the audit work for the third quarter of the financial year.

**2. Audit Work Completed in the Second Quarter 2014/15**

- 2.1 The following reviews from the 2014/15 audit plan have been finalised:

- Procurement Framework
- Performance Management Analytical Review
- Income from the GLA Estate
- London's European Office
- Energy and Environmental Strategy and Framework – Follow up
- Performance Management Framework – Follow up
- London Plan Implementation – Follow up
- Mayor's Mentoring Programme – Follow up
- Estate's Strategy and Management of Assets – Follow up
- Sickness Monitoring and Control – Follow up

(**Annex A** details the latest position on the implementation of recommendations and the assurance ratings).

- 2.2 The reviews of Youth European Social Fund Project, Housing Compliance Audit Programme are at draft report stage and are in the process of being agreed by senior management. The Sports Legacy Programme review is currently in the process of being completed.

**3. Key Work Planned for the Third Quarter 2014/15**

- 3.1 The reviews of Key Applications - Finance, Budgeting Control Framework, Mayor's Planning Powers, Payroll, Creditors - Ordering, Receiving and Payments, Sundry Income/Debtors are due to be completed by the next Panel meeting. Follow up reviews of Decent Homes Programme, Mayor's Economic Development Strategy, Regeneration Funding and Control, ICT Procurement are also due for completion.

- 3.2 In addition to our planned work programme we have been asked by Communities and Intelligence to review and report on the procurement of consultancy services for the iCity project. iCity is a pan European, collaborative initiative that aims to encourage private sector innovation in the use of open data and public ICT infrastructure. It is part funded by the European Union under their Competitiveness and Innovation Framework Programme.
- 3.3 A request was made to provide audit control advice for the Remote Working and Data Management rather than a full audit review. This advice will facilitate the move to the new Remote Working and Data Management process being introduced.
- 3.4 A proactive analytical review of corporate credit cards is currently being undertaken to establish the levels and appropriateness of usage. The outcome of this review will be reported to the next Audit Panel.

#### **4. Internal Audit Performance**

- 4.1 To date DARA have completed 210 days in respect of the 2014/15 internal audit plan (443 audit days). **Annex B** contains a summary of work completed to date and that planned for the remainder of the financial year.
- 4.2 Internal Audit is on target to complete 100% of the work programme to at least draft report stage by the year end.

## Annex A

### Analysis of Assurance Rating and Recommendations

Risk Based Audits	Assurance Level	Total Recs	Priority 1	Priority 2	Priority 3	Priority 4	Not Accepted
Procurement	Adequate	3	0	2	1	0	0
Performance Management Analytical Review	Adequate	4	0	2	2	0	0
Income from the GLA Estate	Adequate	4	0	1	3	0	0
London's European Office	Adequate	4	0	2	3	0	0

Follow-up Audits	Assurance Level	Total Recs	Fully Implemented	Partly Implemented	Not Implemented	Additional Recs
Energy and Environmental Strategy and Framework	Substantial	4	3 (1xP2 2xP3)	1 (1xP3)	0	0
Performance Management Framework	Substantial	4	4 (2xP2 2xP3)	0	0	0
London Plan Implementation	Substantial	1	1 (1xP2)	0	0	0
Mayor's Mentoring Programme	Substantial	7	6 (3xP2 3xP3)	1 (1xP3)	0	0
Sickness Monitoring and Control	Substantial	4	4 (1xP2 3xP3)	0	0	0
Estate Strategy and Management of Assets	Adequate	9	6 (4xP2 2xP3)	3 (1xP2 2xP3)	0	0

Key:

- P1 = Priority 1
- P2 = Priority 2
- P3 = Priority 3
- P4 = Priority 4

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RISK BASED REVIEWS	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar
Recruitment Control Framework 13/14			C									
Delivery of Mayor's Outer London Fund & Mayor's Regeneration Fund			C									
Performance Management Analytical Review				C								
Income from the GLA Estate				C								
Youth European Social Fund Projects						C						
London's European Office						C						
Housing - Compliance Audit Programme						WIP	WIP					
Sports Legacy Programme						WIP	WIP					
Procurement					C							
Rough Sleepers Project										P	P	
Mayor's Planning Powers							P	P				
Growing Places Fund									P			
London Enterprise Fund										P	P	
MATERIAL SYSTEMS	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar
Budgeting Control Framework							P	P				
Payroll - Review of Main Areas							P	P				
Creditors - Ordering, Receiving & Payments								P	P			
Sundry Income / Debtors									P			
Treasury Management												P
SPECIALIST REVIEWS - Grant Certification	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar
DECC Fuel Poverty Fund - Grant Certification										P		
SPECIALIST REVIEWS - ICT	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar
Remote Working and Data Management (Now control advice)							WIP	WIP				
Key Application Reviews - Finance							WIP	WIP				
Mobile Portable Devices							P	P				
FOLLOW UP REVIEWS	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar
Gift and Hospitality 13/14		C										
Estates Strategy and Management of Assets			C									
Decision Making Framework - Mayoral and Directorate	C											
General Ledger			C									
Mayor's Mentoring Programme				C								
Performance Management Framework				C								
Energy and Environment Policy Development and Implementation					C							
London Plan Implementation						C						
Decent Homes Programme							P					
Mayor's Economic Development Strategy							P					
Regeneration Funding and Control							P					
ICT Procurement								P				
Sickness Absence Monitoring						C						
Housing Grants Monitoring & Control									P			
Recruitment										P		
Financial Control Framework											P	

<b>Legend</b>
Completed - C
Work in progress - WIP
Planned - P

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# Subject: Risk Management

**Report to: Audit Panel**

**Report of: Executive Director of Resources**

**Date: 22 October 2014**

**This report will be considered in public**

## 1. Summary

- 1.1 The GLA's corporate risk register is presented to the Panel every six months. The current register is attached at **Appendix 1**.
- 1.2 Officers have undertaken a high-level assessment against the ALARM risk management model to confirm that the GLA's risk management arrangements are in line with best practice. The model is shown in summary at **Appendix 3** for information.

## 2 Recommendations

- 2.1 **That the Panel notes the corporate risk register.**

## 3 Background

- 3.1 The GLA's corporate risk register captures and describes the Authority's most significant risks – with the focus on cross-cutting risks and major programmes. It is reviewed and refreshed on a six-monthly cycle. The final stage of the process, once the risks have been reviewed by risk owners and directors, is for the Panel to consider and comment on the register.
- 3.2 A recommendation arising from the previous Internal Audit review of the GLA's risk management arrangements was that the Authority adopts a risk management maturity model. In response, officers reviewed the GLA's 'risk maturity' against the model's criteria.

## 4. Issues for consideration

### Changes to the risks

- 4.1 The GLA's risk profile has remained fairly stable since the previous report to the Panel in March. However, two new risks have been added and some changes have been made to individual risks, including updates to control measures. The more substantive changes include:

- *London 2012 Legacy (P3)*  
This risk has been reframed so that is focussed on the financial consequences for the GLA arising from additional cost pressures identified in the LLDC's ten-year plan and the proposal, and risks that the GLA is being asked to underwrite, for a cultural and higher education (Olympicopolis) quarter on the Park. The latter has developed significantly over the past few months and will need to be taken into account in the GLA's overall long-term funding plans.
- *Housing financial transaction (P7)*  
This is a new risk flowing from two new initiatives: Housing Zones and the London Housing Bank.
- *Health & Safety – City Hall and Square (C1)*  
The risk score – and therefore assessed severity – has increased. This reflects an increase in the national terrorism threat level.
- *Running the GLA elections (C7)*  
Given the stage we have now reached in the four-year elections cycle, an elections risk has been added to the register.

4.2 The GLA's risk scoring matrix is shown at **Appendix 2**.

#### **Risk maturity model update**

4.3 Internal Audit has recommended that the GLA adopts a risk maturity model; for example, the ALARM model shown in summary at **Appendix 3**.

4.4 In response, Corporate Management Team (CMT) considered a high-level assessment of the GLA's position against that model's criteria. It concluded that the GLA's current arrangements are robust and meet the stated aim in the Authority's Risk Management Framework; namely to strike a balance in managing risk so that the approach is not overly bureaucratic and process driven but has sufficient rigour.

4.5 Flowing from the assessment, a small number of actions have been identified and will be taken forward over the next few months. These actions are focussed on ensuring risk management remains appropriately embedded and works.

4.6 CMT agreed also that the benefits of undertaking a regular and detailed assessment against a risk maturity mode would not be commensurate with the level of resource required to do so. Rather, resources would be better directed to actively and effectively managing risk and performance. However, Internal Audit will be invited to periodically review the GLA's risk management arrangements and CMT will of course consider any recommendations arising.

## **5. Legal Implications**

5.1 There are no direct legal implications arising from this report. Risk C4 lists control measures in place to help the GLA meet its legal requirements, and other risks also refer to controls that will reduce the risk of legal challenge.

## 6. Financial Implications

6.1 There are no direct financial implications. However, many of the risks relate to financial issues.

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### List of appendices to this report:

Appendix 1 – The GLA’s corporate risk register  
Appendix 2 – GLA risk scoring matrix  
Appendix 3 – ALARM Risk Management Model

<b>Local Government (Access to Information) Act 1985</b>
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List of Background Papers:
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GLA Risk Management Framework
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Contact Officer:	Tom Middleton, Head of Governance and Resilience
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Telephone:	020 7983 4257
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E-mail:	<a href="mailto:tom.middleton@london.gov.uk">tom.middleton@london.gov.uk</a>
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# Appendix 1: Corporate risk register

Date of review  
Date of next review

September/October '14  
February - April 2015

Ref	The Risk			Inherent risk assessment			Reducing the risk [planned controls shown in <b>yellow</b> ]				Residual risk assessment			
#	Risk cause and event	Risk consequences	Risk owner	Prob.	Impact	Overall	Control measures (in place and planned)	Date / In place	Prob.	Impact	Overall	DoT		
<b>PROGRAMME AND DELIVERY RISKS</b>														
P1	<b>Air quality</b> Air quality / EU policy such that London is at risk of penalties arising from EU infraction processes.	- legal proceedings; - significant fine and financial loss; and - reputational damage.	Fiona Fletcher-Smith	4	4	16	A) Prioritised within the Environment Unit's work plan	In place	3	3	9	↔		
							B) Frequently raised at Mayor/Minister meetings and through letters; raised by Deputy	In place						
P3	<b>London 2012 Legacy</b> The GLA is exposed to financial risk due to overspends on, or reduced income from, existing London Legacy Development Corporation (LLDC) projects, requirement to underwrite risks and provide cashflow support for the cultural and higher education quarter (Olympicopolis).	- financial consequences affecting the GLA as major funder and funder of last resort; - overspends/financial loss; - pressure on other GLA budgets with a negative impact on services and Mayoral priorities; - GLA unable to meet the Mayor's obligations under the legal agreement with DCMS; and - reputational damage.	Martin Clarke	4	3	12	A) Regular meetings between LLDC Chief Executive and Executive Director of Finance and GLA Finance in preparation for balanced LLDC 2015/16 budget submission	In place	3	3	9	↑		
							B) LLDC budget and ten-year business plan developed in line with Mayoral guidance as part of the GLA's consolidated budget. Informed by on-going discussions to ensure appropriate alignment - and subject to Mayoral decision	In place						

Ref	The Risk			Inherent risk assessment			Reducing the risk [planned controls shown in yellow]				Residual risk assessment						
#	Risk cause and event	Risk consequences	Risk owner	Prob.	Impact	Overall	Control measures (in place and planned)		Date / In place	Prob.	Impact	Overall	DoT				
P2	<p><b>Regeneration</b> Not spending regeneration funds and/or ineffective processes for allocating and assuring the use of regeneration funding (Growing Places Fund (GPF), Outer London Fund (OLF), Mayor's Regeneration Fund(MRF)), and a lack of partner buy-in, means the impact of the funding is not maximised.</p>	<ul style="list-style-type: none"> <li>- delayed decision making and activity, and in turn, underspends;</li> <li>- the benefits sought are not realised;</li> <li>- overspends and/or over-runs;</li> <li>- conditions are not met on the Government element of funding; and</li> <li>- reputational damage.</li> </ul>	Fiona Fletcher-Smith	3	4	12	<p><b>A)</b> Strong GLA representation on the London Enterprise Panel (LEP) and GLA retains ultimately accountability for GPF funding - with investments subject to GLA governance and project gateway processes as well as LEP input</p> <p><b>B)</b> Rigorous approval processes in place for MRF and OLF schemes/projects, and ultimately subject to IPB and GLA decision making processes. Substantial audit assurance rating secured</p> <p><b>C)</b> Assessment process to select/prioritise GPF infrastructure spending, involving the LEP</p> <p><b>D)</b> Dedicated staff resource and programme management processes at unit level, supported by high-level reporting and accountability to the Investment and Performance Board</p> <p><b>E)</b> Boroughs in receipt of funding required to provide a minimum of 30 per cent of total project cost. OLF Round 2 partners required to provide 30 per cent match funding</p> <p><b>F)</b> All MRF and OLF overspends met by boroughs. Systems have been set as such that expenditure over and above the approved budget for financial year will automatically be rejected</p> <p><b>H)</b> In-house programme management expertise to provide advice to project managers and external delivery partners and ensure risk management and issue escalation procedures are rigorous</p> <p><b>I)</b> Process to ensure rigorous governance and decision making arrangements where funding decisions are coordinated with TfL</p> <p><b>J)</b> Single Regeneration Unit ensuring appropriate focus, joined-up processes and single strategic overview of all regeneration funding</p>	In place	In place	In place	In place	In place	In place	2	3	6	↔
Page 146	<p><b>Affordable homes</b> Not spending affordable housing funds and/or delivery partners underperform and therefore do not achieve the volume of completions required to take up full allocations.</p>	<ul style="list-style-type: none"> <li>- an underspend against budgets;</li> <li>- shortfall against the Mayor's target to deliver 100k affordable homes; and</li> <li>- reputational damage.</li> </ul>	David Lunts	3	3	9	<p><b>A)</b> In addition to bid rounds launched to support the Mayor's Housing Covenant programmes, the directorate also operates continuous bidding for existing providers to offer additional completions within existing programmes</p> <p><b>B)</b> Strong programme management arrangements to monitor progress and issues at scheme, partner, sub-region and directorate level. This enables mitigating actions to be agreed and implemented swiftly to maintain programme delivery</p> <p><b>C)</b> Comprehensive quarterly review meetings with each investment partner to track programme delivery and agree action plans to remediate any issues</p> <p><b>D)</b> Re-allocations of funds linked to schemes that are at risk of non delivery to ensure that overall number of homes delivered is in line with the Mayor's target</p> <p>The Mayor will shortly launch continuous bidding for the 2015-18 programme to further maximise the pipeline of completions</p>	In place	In place	In place	In place	November 2014	2	3	6	↔	
P5	<p><b>Land assets</b> The GLA fails to exploit its significant land assets by: a) not bringing surplus land to the market in a timely manner, or in ways which maximise the contribution to delivery of Mayoral jobs, homes and economic regeneration ambitions; and b) not managing its assets effectively.</p>	<ul style="list-style-type: none"> <li>- unexpected liabilities and/or higher than necessary costs;</li> <li>- loss of revenue;</li> <li>- an inability to maximise housing, regeneration and other outcomes; and</li> <li>- increase in statutory and reputational damage.</li> </ul>	David Lunts	3	3	9	<p><b>A)</b> Analysis of potential costs, risks, mitigations and future options for each of the major strategic sites plus any other high cost sites not covered</p> <p><b>B)</b> Use of the LDP to speed up the disposal process and reduce risks associated with contracting with private sector contractors</p> <p><b>C)</b> Retaining and enhancing the existing estate and facility management arrangements for the portfolio pending reprourement of new supplier from 1/4/15</p> <p><b>D)</b> Regular, high level land strategy meetings</p> <p><b>E)</b> Close working with Finance on maintaining financial control, assisting in maintaining the asset register and delivering annual revaluation programme</p> <p><b>F)</b> Capacity to undertake core activities in-house (supplemented by TfL and framework suppliers) in the unlikely event of the failure of a service provider</p> <p><b>G)</b> Maintaining close contact with the market to minimise the risk of targets being missed due to a downturn in the property market</p> <p><b>H)</b> An asset strategy setting out the principles underpinning the development and management of the land and property portfolio, including an action plan for bringing land forward for development</p>	In place	In place	In place	In place	In place	In place	2	3	6	↔



Ref	The Risk			Inherent risk assessment			Reducing the risk [planned controls shown in yellow]				Residual risk assessment			
#	Risk cause and event	Risk consequences	Risk owner	Prob.	Impact	Overall	Control measures (in place and planned)		Date / In place	Prob.	Impact	Overall	DoT	
P7	<b>Housing financial transactions</b> As a result of poor programme management and/or financial controls, and/or by taking on excessive counterparty risk and/or unexpected changes in the housing market, the GLA receives insufficient income to meet in full the repayment responsibilities to DCLG relating to the £400m of Financial Transactions of Housing Zones and the London Housing Bank.	- financial, in that if there is a shortfall in funding recovered by the GLA compared to that due to DCLG the difference will need to be found; and - reputational as poor quality programme management could reduce GLA influence on future housing programmes.	David Lunts /Martin Clarke	4	2	8	A) Related funding only advanced to credit-worthy organisations who are financially strong enough to repay the GLA	December 2014	2	2	4	↑		
							B) Charge interest on funding. This will provide a buffer to the repayment obligations as DCLG will not be entitled to any interest.	April 2015						
							C) The GLA will take appropriate security (including step-in rights) to ensure that if problems occur with a provider/project then it is able to recover the funds due.	April 2015						
							D) The GLA will agree an appropriate level of repayment to DCLG based on the inherent risks of recovery. For the London Housing Bank (straightforward projects to financially stronger organisations) this has been agreed at 100%. It is likely to be a lower level for Housing Zones.	December 2014						
							E) In the event of a shortfall in the funding recovered by GLA and the repayment obligations to DCLG then Housing and Land budgets will be used in the first instance to insulate the rest of the GLA from any risk.	2020 onwards						
							F) The end of year flexibility the GLA has with budgets will allow repayment obligations to managed flexibly within budgets.	2021 onwards						
							G) The other cash-flow flexibility the GLA has will provide additional protection from repayment obligations.	2022 onwards						
P6 Page 147	<b>Prioritisation and delivery of Mayoral / business plan priorities</b> Business planning processes fail to incorporate adequately Mayoral priorities into GLA strategies and plans and to translate them into programmes that deliver Mayoral and Business Plan objectives and targets.	- delays in launching/meeting Mayoral commitments; - failure to achieve Mayoral and business plan targets; - ineffective use of resources; and - reputational damage.	Jeff Jacobs / CMT	2	3	6	A) Annual project prioritisation process, informed by Mayoral priorities and commitments and corporate resources	In place	1	2	2	↔		
							B) Project gateway process ensures all major projects are reviewed by IPB and assessed for alignment with Mayoral priorities	In place						
							C) London Dashboard to track progress against priorities, bring focus and allow the public to hold the Mayor and GLA to account	In place						
							D) Medium-term vision (Vision 2020) document identifying drivers, articulating Mayoral vision and setting out policy priorities, with process to track delivery	In place						
							E) GLA business plan in place, helping to translate Mayoral priorities into operational plans. CMT tracking progress against milestones	In place						
							F) GLA suite of KPIs to monitor delivery against Mayoral priorities, with associated reporting process	In place						
							G) Monthly updates to IPB on project delivery and quarterly finance and performance reports	In place						

### CROSS-CUTTING PROCESS AND GOVERNANCE RISKS

C1	<b>Health &amp; Safety - City Hall and Squares</b> Breach in processes/ procedures (or procedures not rigorous enough) leading to a health and safety or security incident (including an act of terrorism).	- potential or actual injury or loss of life; - financial loss / impact on value of asset; - break down in public order; and - reputational damage.	Martin Clarke	3	4	12	A) Health and safety procedures which are updated on a regular basis, and health and safety checks	In place	3	3	9	↑
							B) Health and safety training for all new starters	In place				
							C) Health and safety assessments conducted quarterly within City Hall	In place				
							D) Health and safety plan, and advice, for each directorate	In place				
							E) Event specific Risk Assessment and Method Statements in place for all major events and implemented in collaboration with other agencies. Safety plans and protection measures; including appropriate stewarding/staffing plans, food risk assessment and monitoring of alcohol consumption	In place				
							F) Appropriate levels of insurance, including public liability insurance for all events	In place				
							G) Scalable security measures and building access policy in place at City Hall. Security Officers trained in conflict management and physical intervention. GLA is a member of the Southwark Community Security Zone. First Aid arrangements in place	In place				
							H) Heritage Wardens - trained in conflict management, physical intervention and first aid - deployed on the Squares 24/7. Wardens and GLA Officers appointed and trained as Authorised Enforcement Officers to uphold legislation specific to the Squares, backed up by the police. Close liaison with the police	In place				
							I) Heritage Wardens patrol the Squares 24/7; trained in conflict management, first aid and liaise closely with the police	In place				
							J) Staff communications plans regarding City Hall security arrangements	2014				

Ref	The Risk			Inherent risk assessment			Reducing the risk [planned controls shown in yellow]				Residual risk assessment			
#	Risk cause and event	Risk consequences	Risk owner	Prob.	Impact	Overall	Control measures (in place and planned)		Date / In place	Prob.	Impact	Overall	DoT	
C7	<b>Running the GLA elections</b> - The GLA does not prepare properly for or effectively manage the 2016 elections and therefore fails to meet legislative requirements, stakeholder expectations and internal standards. - Circumstances (as per GLA Act) trigger a by-election for which proper planning has not been undertaken, undermining the GLA's ability to respond accordingly.	- legal challenge - and associated penalties; - financial from cost over-runs; and - reputational damage with politicians, and government, partners and regulators;	Jeff Jacobs / Mark Roberts	3	4	12	A) Elections Working Group established to coordinate preparations for GLA elections, led by GLRO (Head of Paid Service) and including key representatives	In place	1	4	4	↔		
							B) Leads identified and workstreams formed to take forward each of key themes: rules and legislation; venues; e-counting; communications; marketing and web; training and HR; and finance	In place						
							C) Programme management approach adopted with central resource to provide coordination and oversight. Project plans and risk registers at programme and workstream levels	In place						
							D) Workstream leads required to build adequate staffing resource into their planning	In place						
							E) Pool of nine elections advisors available to provide expertise as/when required	In place						
							F) E-counting contract let and built in user-acceptance and independent testing. Builds on 2012 contract so tried and tested approach	In place						
							G) Close working relationship established with boroughs through the Association of Electoral Administrators and by having borough representatives on the ecounting management board	In place						
							H) By election preparations being given high priority	In place						
							I) Plans for all workstreams setting out course of action in the event of a by-election being called agreed	November 2014						
							J) Elections Board comprising key GLA, borough, government and Electoral Commission representatives	November 2014						
Page 148	<b>Business continuity</b> Inadequate business continuity plans / preventative arrangements contributing to a failure of or damage to physical infrastructure and potentially also core systems (including finance systems).	- denial of access to City Hall (for example, as a result of fire, flood, malicious incident; or of failure of control systems, services or infrastructure); - failure of equipment or services at Trafalgar Square or Parliament Square Garden; - service/project delivery delayed or impeded; - loss or unauthorised access to data; - inability to account for use of resources - financial loss and legal challenge; and - reputational damage.	Martin Clarke	2	4	8	A) Quarterly GLA resilience meetings chaired by the Executive Director of Resources	In place	1	3	3	↔		
							B) Business continuity arrangements for all teams. Arrangements to provide back-up recovery site and remote working capacity enhanced	In place						
							C) Planned preventative maintenance of infrastructure; response procedures in place to deal with emergency incidents such as fire and bomb threats	In place						
							D) Fire and emergency precautions: fire detection/suppression throughout City Hall; fire wardens trained and appointed; evacuation plans; regular fire evacuation drills	In place						
							E) IT Disaster Recovery arrangements strengthened with regular back-up to TfL data centre and regular testing programme. Remote access capacity enhanced	In place						
							F) Service Level Agreement with Transport for London's Financial Services Centre, monitoring of KPIs under the procurement shared service arrangement, and formal shared services arrangements with LFEPA for payroll	In place						
							G) Internal Audit focus on core financial systems in Annual Audit Plan (and shared service arrangement with MOPAC to provide robust Internal Audit Function)	In place						
							H) Event Safety Plan for all events	In place						
C3	<b>Health &amp; Safety - Land &amp; Property</b> Procedures/processes are not sufficiently rigorous causing a Health, Safety and Environmental (HS&E) incident on the GLA's Land & Property Portfolio (excluding City Hall and Trafalgar /Parliament Squares).	- environmental degradation; - actual or potential injury or loss of life; - financial loss / impact on value of assets; and - reputational damage.	David Lunts	3	3	9	A) In-house expertise to provide advice to Managers and GLA staff and ensure Health and Safety procedures are rigorous	In place	2	2	4	↔		
							B) Health and safety due diligence assessment on developers and contractors	In place						
							C) Public liability and property insurance	In place						
							D) Risk management system in place to manage construction and design, property and equipment, environmental and health and safety risks	In place						
							E) Health and safety performance monitoring of Managing Agents and Delivery Partners to ensure HS&E compliance	In place						
							F) Risk assessing, and then managing accordingly, every property and asset	In place						
							G) Statutory checks to ensure regulatory HS&E Compliance	In place						
							H) Event Safety Plan for all events	In place						

Ref	The Risk			Inherent risk assessment			Reducing the risk [planned controls shown in yellow]				Residual risk assessment			
#	Risk cause and event	Risk consequences	Risk owner	Prob.	Impact	Overall	Control measures (in place and planned)		Date / In place	Prob.	Impact	Overall	DoT	
C4	<b>Governance</b> Processes and procedures are insufficiently developed to ensure compliance with legal and regulatory requirements, prevent fraudulent use of GLA resources and maximise effective use of funds.	- legal challenge; - inefficient use of officer time; - financial loss; and - reputational damage	Jeff Jacobs / Martin Clarke (officers); Ed Williams (Members)	3	4	12	A) Officer-level Governance Steering Group to oversee approach to corporate and information governance and ensure procedures are robust	In place	2	2	4	↔		
							B) Policies and procedures in place to maintain high standards of behaviour and integrity, including: Members' Code of Conduct, Code of Ethics and Conduct for Staff; Use of Resources Policy and Gifts & Hospitality Policy	In place						
							C) Policies and procedures to promote sound use of financial resources, including: Financial Regulations (and robust approvals, systems and monitoring processes), Expenses and Benefits Framework, Procurement Guidelines and Funding Agreement Toolkit	In place						
							D) Anti-Fraud Policy, Strategy and Response Plan, Whistleblowing Policy and Confidential Reporting Line	In place						
							E) High profile commitment to transparency and regular reporting of payments over £250, expenses, gifts & hospitality and maintenance of a register of interests for the Mayor, Mayoral Team, Assembly Members and Senior Staff	In place						
							F) Risk Management Framework and six-monthly reporting to Audit Panel and the Investment and Performance Board	In place						
							G) Strong Governance focus in induction arrangements, including a compulsory e-learning module	In place						
							H) Specialist Teams provide guidance on specific requirements such as contracts, procurement (via Transport for London) and the Freedom of Information Act	In place						
							I) Annual internal and external audits	In place						
							J) Insurance procured, with an annual review of insurance cover with broker	In place						
							K) Fidelity guarantee Treasury Management Strategy	In place						
Page 149 C5	<b>Staffing capacity</b> Lack of staff numbers and skills and/or a deterioration in employee relations - constraining capacity.	- Mayoral and Assembly priorities and statutory duties not delivered on time or to quality standards; and - legal challenges arising from employee relations issues.	Jeff Jacobs / CMT	2	3	6	A) Timely recruitment to fill vacancies	In place	1	2	2	↔		
							B) Sickness and absence monitoring at team and corporate level	In place						
							C) Establishment kept under review, particularly during organisational change	In place						
							D) Use of secondments, apprentices and temps if necessary (subject to formal approval)	In place						
							E) Formal change management policies and procedures	In place						
							F) People Performance Management Framework and requirement to carry out performance reviews	In place						
							G) Induction programme for new members of staff	In place						
							H) Retention plans, including career development and unit development plans	In place						
							I) Organisational structure reflects remit and responsibilities of GLA and Mayoral priorities	In place						
							J) People processes/procedures - including Capability Procedure, Disciplinary and Grievance Policy and Managing Change Policy - in place and regularly reviewed. Also training for managers and support from HR&OD	In place						
							K) Assessment of training needs and training delivery on an ongoing basis	In place						
L) Periodic staff surveys with structured approach to taking action as a result of findings	In place													
M) Regular consultative committee to ensure effective relationship with unions	In place													
C6	<b>ERDF and ESF oversight</b> Inadequate oversight of projects in GLA's regional management role for London 2007-13 and 2014-20 European Regional Development Fund (ERDF) and European Social Fund (ESF) programmes, leading to misuse of funding.	- legal challenge; - financial loss; and - reputational damage.	Martin Clarke	2	2	4	A) Processes for appraising and monitoring co-financing organisations and projects, and making payments, in accordance with national and European Commission rules	In place	1	2	2	↔		
							B) Issues arising from any systems audits by Government and European Commission auditors addressed via action plans	In place						

Ref	The Risk			Inherent risk assessment			Reducing the risk [planned controls shown in yellow]			Residual risk assessment			
#	Risk cause and event	Risk consequences	Risk owner	Prob.	Impact	Overall	Control measures (in place and planned)	Date / In place	Prob.	Impact	Overall	DoT	
<b>EXTERNALLY ARISING THREATS &amp; OPPORTUNITIES</b>													
E1	<b>Funding constraints</b> Government grant and other external funding - including the New Homes Bonus topslice allocated to the London Enterprise Panel - falls, placing significant constraints on the GLA's budget that cannot be managed without impacting on services and Mayoral priorities.	- financial commitments cannot be met; - existing plans and programmes cannot be delivered in full; - Mayoral priorities cannot be pursued; and - business as usual suffers.	Jeff Jacobs & Martin Clarke	4	4	16	<b>A)</b> Funding settlement with DCLG, providing certainty over the Spending Review period and setting out a debt repayment schedule <b>B)</b> Savings targets set as part of a well-established budget setting process, including from shared services <b>C)</b> Adequate reserves and a contingency fund <b>D)</b> Treasury Management Strategy, complemented by twice yearly reporting <b>E)</b> Obtaining a biannual credit rating to promote and underline the GLA's commitment to sound fiscal management <b>F)</b> Budget and project spend monitoring, complemented by financial modelling, with regular reporting to the Investment and Performance Board <b>G)</b> Formal decision making process and financial regulations providing a control over spending <b>H)</b> Centralised programme budget with approval process <b>I)</b> Letter being prepared to make London's case for funding ahead of Autumn Statement  <b>J)</b> Growth Deal, setting out proposals for spending New Homes Bonus topslice, based on consultation with government and agreed with key stakeholder, London Council's, beforehand.	In place In place In place In place In place In place In place In place	3	3	9	↔	
Page 150	<b>GLA budget setting</b> The unique process for setting the GLA Group /GLA budgets - involving the Mayor, Assembly and functional bodies - creates complexity that means statutory requirements are not fulfilled, scrutiny is inadequate and budgetary priorities are not adequately reflected.	- legal challenge; - inability to deliver savings and prioritise resources; - delay to schemes or projects; - services negatively impacted; and - reputational damage.	Martin Clarke / Mark Roberts	3	4	12	<b>A)</b> Clear deadlines and well-established processes with FBs, which align to their internal approval processes and the Assembly scrutiny process <b>B)</b> Effective working relationships with third parties to obtain a better understanding of likely impacts of funding settlements <b>C)</b> Monitoring of the exercising of the Mayor's statutory functions and use of Assembly's powers under the GLA Act <b>D)</b> Well-established process for Assembly questioning, investigation and scrutiny, including Mayor's Question Time, plenary meetings, Budget and Performance Committee, Audit Panel and agreed scrutiny work programme <b>E)</b> Clear rationale set out for proposals arising from need for savings <b>F)</b> Budget training provided to key staff to ensure fully conversant with legislative changes arising from 2011 Localism act and Local Government Finance Act 2012, which affect Mayor's budget process and statutory calculations	In place In place In place In place In place	2	4	8	↔	
E2b	<b>Funding regime</b> The changes to the local government finance regime from April 2013 (Council Tax benefits localisation; Business Rates Retention) have an adverse impact on the GLA's financial standing and flexibility.	- reduced funding and/or reduced funding stability impairing forward planning.	Martin Clarke	3	4	12	<b>A)</b> Dedicated workstream on the new financial regime as part of the preparation of the GLA's 2015/16 budget <b>B)</b> Increased the Mayor's Resilience Reserve to cover potential shortfall in business rates  <b>C)</b> Ongoing Informal and formal representations, including at a high-level, to Government in order to influence the form of the regimes <b>D)</b> Progressing recommendations from the Mayor's Finance Commission which reported in May 2013. Ongoing influencing taking place with key stakeholders. Draft Infrastructure Plan published July 2014.	In place In place In place In place	2	3	6	↔	

# Appendix 2: Risk scoring methodology

<b>PROBABILITY</b>	<b>4</b> Highly Likely	4	8	12	16
	<b>3</b> Probable	3	6	9	12
	<b>2</b> Improbable	2	4	6	8
	<b>1</b> Remote	1	2	3	4
		<b>1</b> Moderate	<b>2</b> Significant	<b>3</b> Substantial	<b>4</b> Catastrophic
		<b>IMPACT</b>			

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	Leadership & Management	Strategy & Policy	People	Partnership, Shared Risk & Resources Processes	Processes	Risk Handling & Assurance	Outcomes & Delivery
<b>Level 5: Driving</b>	Senior management uses consideration of risk to drive excellence through the business, with strong support and reward for well-managed risk-taking	Risk management capability in policy and strategy making helps to drive organisational excellence	All staff are empowered to be responsible for risk management The organisation has a good record of innovation and well-managed risk-taking Absence of a blame culture	Clear evidence of improved partnership delivery through risk management and that key risks to the community are being effectively managed	Management of risk and uncertainty is well-integrated with all key business processes and shown to be a key driver in business success	Clear evidence that risks are being effectively managed throughout the organisation Considered risk-taking part of the organisational culture	Risk management arrangements clearly acting as a driver for change and linked to plans and planning cycles
<b>Level 4: Embedded &amp; Working</b>	Risk management is championed by the CEO The Board and senior managers challenge the risks to the organisation and understand their risk appetite Management leads risk management by example	Risk handling is an inherent feature of policy and strategy making processes Risk management system is benchmarked and best practices identified and shared across the organisation	People are encouraged and supported to take managed risks through innovation Regular training and clear communication of risk is in place	Sound governance arrangements are established Partners support one another's risk management capability and capacity	A framework of risk management processes in place and used to support service delivery Robust business continuity management system in place	Evidence that risk management is being effective and useful for the organisation and producing clear benefits Evidence of innovative risk-taking	Very clear evidence of very significantly improved delivery of all relevant outcomes and showing positive and sustained improvement
<b>Level 3: Working</b>	Senior managers take the lead to apply risk management thoroughly across the organisation They own and manage a register of key strategic risks and set the risk appetite	Risk management principles are reflected in the organisation's strategies and policies Risk framework is reviewed, developed, refined and communicated	A core group of people have the skills and knowledge to manage risk effectively and implement the risk management framework Staff are aware of key risks and responsibilities	Risk with partners and suppliers is well managed across organisational boundaries Appropriate resources in place to manage risk	Risk management processes used to support key business processes Early warning indicators and lessons learned are reported Critical services supported through continuity plans	Clear evidence that risk management is being effective in all key areas Capability assessed within a formal assurance framework and against best practice standards	Clear evidence that risk management is supporting delivery of key outcomes in all relevant areas
<b>Level 2: Happening</b>	Board/ Councillors and senior managers take the lead to ensure that approaches for addressing risk are being developed and implemented	Risk management strategy and policies drawn up, communicated and being acted upon Roles and responsibilities established, key stakeholders engaged	Suitable guidance is available and a training programme has been implemented to develop risk capability	Approaches for addressing risk with partners are being developed and implemented Appropriate tools are developed and resources for risk identified	Risk management processes are being implemented and reported upon in key areas Service continuity arrangements are being developed in key service areas	Some evidence that risk management is being effective Performance monitoring and assurance reporting being developed	Limited evidence that risk management is being effective in, at least, the most relevant areas
<b>Level 1: Engaging</b>	Senior management are aware of the need to manage uncertainty and risk and have made resources available to improve	The need for a risk strategy and risk-related policies has been identified and accepted The risk management system may be undocumented with few formal processes present	Key people are aware of the need to understand risk principles and increase capacity and competency in risk management techniques through appropriate training	Key people are aware of areas of potential risk in partnerships and the need to allocate resources to manage risk	Some stand-alone risk processes have been identified and are being developed The need for service continuity arrangements has been identified	No clear evidence that risk management is being effective	No clear evidence of improved outcomes

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# Subject: Monitoring of Expenses and Taxable Benefits – Mayor, Elected Members and Senior Staff – 2014/15

Report to: Audit Panel

Report of: Executive Director of Resources

Date: 22 October 2014

This report will be considered in public

## 1. Summary

- 1.1 This report sets out the taxable benefits and expenses submitted by the Mayor, London Assembly Members and senior staff during the period 1 April 2014 to 31 August 2014.

## 2. Recommendation

- 2.1 **That the Panel notes the taxable benefits and expenses submitted by the Mayor, London Assembly Members and senior staff during the period 1 April 2014 to 31 August 2014.**

## 3. Background

- 3.1 This report presents taxable benefits and expenses claimed, processed and approved during the period 1 April 2014 to 31 August 2014. The reporting and monitoring of taxable benefits and expenses in a public meeting supports the transparency and openness of GLA activity to ensure accountability to Londoners. **Appendix 1** provides details of expenses for the Mayor and Assembly Members, **Appendix 2** provides details of taxable benefits for the Mayor and Assembly Members, and **Appendix 3** provides details of expenses for senior staff.

## 4. Issues for Consideration

### Taxable benefits – Travel card

- 4.1 The Mayor and Assembly Members are entitled to an annual six-zone travel card. Members have the discretion to decide how many zones they require. The provision of a travel card is a taxable benefit. During the period from 1 April 2014 to 31 August 2014 sixteen travel cards were issued and taxable benefits totalled £35,968 for the period. Details are set out at Appendix 2.

## Business Expenses

### Use of taxis

- 4.2 Taxi expenses reported during the period 1 April 2014 to 31 August 2014 totalled £13 for an Assembly Member. Senior staff incurred £1,263 on taxi expenses during this period.

### Other expense claims

- 4.3 In the course of their official duties the Mayor, Assembly Members and senior staff may incur business expenses. Wherever possible, the Authority books services in advance and all valid business expenses are reimbursed in accordance with the approved Expenses and Benefits Framework.
- 4.4 During the period 1 April 2014 to 31 August 2014, no expenses were claimed by the Mayor and Assembly Members. Senior staff incurred £1,808 on Domestic Travel, £657 on Foreign Travel and £2,452 on Other Expenses. The category of Other Expenses includes subsistence, civic hospitality, hotel accommodation, eye tests and other miscellaneous expenses.
- 4.5 The GLA also provides mobile devices for the Mayor, Assembly Members and senior staff for business purposes as appropriate. The cost of these devices, which are paid direct by the GLA, is not included in this report.

### Statistics

- 4.6 Summary totals for the periods April 2013 to August 2013 and April 2014 to August 2014 show a dramatic decrease in expenses incurred by the Mayor and Assembly Members. Inevitably, any comparisons during the course of the year will be heavily influenced by the scheduling of foreign visits and this is particularly evident for the period under review due to the Mayoral visits to foreign countries that took place during the comparable period a year earlier. Accordingly variances will only be reported at the end of the financial year.

	<b>April 2013 to March 2014 Total</b>	<b>April 2013 to August 2013 Total</b>	<b>April 2014 to August 2014 Total</b>
	<b>(£)</b>	<b>(£)</b>	<b>(£)</b>
Taxi Expense Claims	629	276	13
Other Domestic Travel	464	208	0
Foreign Travel	22,329	4,131	0
Other Expenses	4,761	673	0
<b>Total</b>	<b>28,183</b>	<b>5,288</b>	<b>13</b>

- 4.7 Summary totals for the periods April 2013 to August 2013 and April 2014 to August 2014 show an overall decrease in expenses claimed by Senior Staff, especially low in Foreign Travel and Other Expenses. Claims under these categories are heavily influenced by the schedules of foreign travel for Senior Officers who accompanied the Mayor on his Official Trade Visits to foreign countries in 2013/14. Accordingly variances will only be reported at the end of the financial year.

	<b>April 2013 to March 2014 Total (£)</b>	<b>April 2013 to August 2013 Total (£)</b>	<b>April 2014 to August 2014 Total (£)</b>
Taxi Expense Claims	3,476	1,408	1,263
Other Domestic Travel	4,611	1,421	1,808
Foreign Travel	56,210	15,611	657
Other Expenses	38,200	4,463	2,452
<b>Total</b>	<b>102,497</b>	<b>22,904</b>	<b>6,181</b>

### **Exceptions**

- 4.8 All expenses and benefits have been authorised and paid in accordance with the Expenses and Benefits Framework. The Framework provides for exceptions to be approved but there were no exceptions granted during the period from 1 April 2014 to 31 August 2014.

### **Carbon Emissions**

- 4.9 The Authority is committed to reducing its carbon footprint. This has been reflected in the Expenses and Benefits Framework and there is an expectation that all claimants will use public transport wherever possible. The Authority calculates the carbon emissions on all flights and, in line with Government guidelines, pays the offsetting costs.

## **5. Legal Implications**

- 5.1 Under section 127(2) of the Greater London Authority Act 1999 the Mayor is required to make arrangements for the proper administration of the financial affairs of the Authority and to secure that one of the Authority's officers, the Chief Finance Officer, has responsibility for the administration of those affairs. The Chief Finance Officer of the Authority is the Executive Director of Resources. The adoption of the Expenses and Benefits Framework is one of the arrangements made by the Mayor on the recommendation of the Chief Finance Officer for the good administration of the financial affairs of the Authority.

## **6. Financial Implications**

### **Expenses**

- 6.1 Total expenditure on business expenses for the Mayor and Assembly Members for the period 1 April 2014 to 31 August 2014 amounted to £13 and, for Senior Officers, £6,181. These costs have been met from respective budgets.

### **Taxable Benefits**

- 6.2 Expenditure on travel cards for Elected Members for the period 1 April 2014 to 31 August 2014 amounted to £35,968. These are taxable benefits and have been met from the relevant budget.
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#### **List of appendices to this report:**

**Appendix 1** - Details of expenses for the Mayor and Assembly Members

**Appendix 2** - Details of taxable benefits for the Mayor and Assembly Members

**Appendix 3** - Details of expenses for senior staff

<b>Local Government (Access to Information) Act 1985</b>
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List of Background Papers: None
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Contact Officer: Doug Wilson, Head of Financial Services
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Telephone: 020 7983 4038
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E-mail: <a href="mailto:doug.wilson@london.gov.uk">doug.wilson@london.gov.uk</a>
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## APPENDIX 1: MAYOR AND MEMBERS EXPENSES 01 APRIL 2014 to 31 MARCH 2015

		Taxi Invoices	Taxi Expense Claims	Other Domestic Travel	Foreign Travel	Other Expenses	Reporting Period Total 1 Apr 2014 to 31 Aug 2014	Year to Date Total
<b>Mayor</b>	Johnson, Boris	-	-	-	-	-	-	-
<b>Deputy Mayor</b>	Borwick, Victoria	-	-	-	-	-	-	-
<b>Current Assembly Members</b>								
Assembly Member	Arbour, Tony	-	-	-	-	-	-	-
Assembly Member	Arnold, Jennette	-	-	-	-	-	-	-
Assembly Member	Bacon, Gareth	-	-	-	-	-	-	-
Assembly Member	Biggs, John	-	-	-	-	-	-	-
Assembly Member	Boff, Andrew	-	-	-	-	-	-	-
Assembly Member	Cleverly, James	-	-	-	-	-	-	-
Assembly Member	Copley, Tom	-	-	-	-	-	-	-
Assembly Member	Dismore, Andrew	-	-	-	-	-	-	-
Assembly Member	Duvall, Len	-	-	-	-	-	-	-
Assembly Member	Evans, Roger	-	-	-	-	-	-	-
Assembly Member	Gavron, Nicky	-	-	-	-	-	-	-
Assembly Member	Johnson, Darren	-	-	-	-	-	-	-
Assembly Member	Jones, Jenny	-	-	-	-	-	-	-
Assembly Member	Knight, Stephen	-	-	-	-	-	-	-
Assembly Member	Malthouse, Kit	-	-	-	-	-	-	-
Assembly Member	McCartney, Joanne	-	-	-	-	-	-	-
Assembly Member	O'Connell, Stephen	-	-	-	-	-	-	-
Assembly Member	Pidgeon, Caroline	-	-	-	-	-	-	-
Assembly Member	Qureshi, Murad	-	13.00	-	-	-	13.00	13.00
Assembly Member	Sahota, Onkar	-	-	-	-	-	-	-
Assembly Member	Shah, Navin	-	-	-	-	-	-	-
Assembly Member	Shawcross, Valerie	-	-	-	-	-	-	-
Assembly Member	Tracey, Richard	-	-	-	-	-	-	-
Assembly Member	Twycross, Fiona	-	-	-	-	-	-	-
<b>Reporting Period Total - Apr 14 to Aug 14</b>		-	<b>13.00</b>	-	-	-	<b>13.00</b>	
<b>Year to Date Total</b>		-	<b>13.00</b>	-	-	-		<b>13.00</b>

**Murad Qureshi**  
 Assembly Member

Taxi Invoices	Taxi Expense Claims	Other Domestic Travel	Foreign Travel	Other Expenses	TOTAL	REF	Date	Details
	13.00				13.00	EXPAUGwk2J	15/07/14	Taxi from City Hall to Westminster to speak at the Low CVP Annual Conference - taxi taken due to time constraints
<b>0.00</b>	<b>13.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>13.00</b>			

**No expense claims were made by the following members between 01 April 2014 to 31 August 2014:**

- |                  |                   |
|------------------|-------------------|
| Boris Johnson    | Jennette Arnold   |
| Victoria Borwick | Joanne McCartney  |
| Tony Arbour      | Stephen O'Connell |
| Navin Shah       | Caroline Pidgeon  |
| Gareth Bacon     | Onkar Sahota      |
| Andrew Boff      | Len Duvall        |
| Tom Copley       | Fiona Twycross    |
| Nicky Gavron     | Tracey Richard    |
| John Biggs       | Andrew Dismore    |
| James Cleverly   | Darren Johnson    |
| Stephen Knight   | Valerie Shawcross |
| Jenny Jones      | Kit Malthouse     |
| Roger Evans      |                   |

**APPENDIX 2: MAYOR AND MEMBERS TAXABLE BENEFITS 01 APRIL 2014 to 31 MARCH 2015**

		Travel Card	Reporting Period Total 1 Apr 2014 to 31 Aug 2014	Year to Date Total
<b>Mayor</b>	Johnson, Boris	-	-	-
<b>Deputy Mayor</b>	Borwick, Victoria	2,288.00	2,288.00	2,288.00
<b>Current Assembly Members</b>				
Assembly Member	Arbour, Tony	2,288.00	2,288.00	2,288.00
Assembly Member	Arnold, Jennette	2,288.00	2,288.00	2,288.00
Assembly Member	Bacon, Gareth	2,288.00	2,288.00	2,288.00
Assembly Member	Biggs, John	2,136.00	2,136.00	2,136.00
Assembly Member	Boff, Andrew	-	-	-
Assembly Member	Cleverly, James	2,288.00	2,288.00	2,288.00
Assembly Member	Copley, Tom	2,288.00	2,288.00	2,288.00
Assembly Member	Dismore, Andrew	-	-	-
Assembly Member	Duvall, Len	2,288.00	2,288.00	2,288.00
Assembly Member	Evans, Roger	2,288.00	2,288.00	2,288.00
Assembly Member	Gavron, Nicky	-	-	-
Assembly Member	Johnson, Darren	1,800.00	1,800.00	1,800.00
Assembly Member	Jones, Jenny	-	-	-
Assembly Member	Knight, Stephen	2,288.00	2,288.00	2,288.00
Assembly Member	Malthouse, Kit	-	-	-
Assembly Member	McCartney, Joanne	-	-	-
Assembly Member	O'Connell, Stephen	2,288.00	2,288.00	2,288.00
Assembly Member	Pidgeon, Caroline	2,288.00	2,288.00	2,288.00
Assembly Member	Qureshi, Murad	2,288.00	2,288.00	2,288.00
Assembly Member	Sahota, Onkar	2,288.00	2,288.00	2,288.00
Assembly Member	Shah, Navin	-	-	-
Assembly Member	Shawcross, Valerie	-	-	-
Assembly Member	Tracey, Richard	-	-	-
Assembly Member	Twycross, Fiona	2,288.00	2,288.00	2,288.00
<b>Reporting Period Total - Apr 14 to Aug 14</b>		<b>35,968.00</b>	<b>35,968.00</b>	
<b>Year to Date Total</b>		<b>35,968.00</b>		<b>35,968.00</b>

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## APPENDIX 3: SENIOR EMPLOYEES EXPENSES 01 APRIL 2014 TO 31 MARCH 2015

	Taxi Invoices	Taxi Expense Claims	Other Domestic Travel	Foreign Travel	Other Expenses	Reporting Period Total: 1 Apr 2014 to 31 Aug 2014	Year to Date Total
<b>Private Office</b>							
Chief of Staff and Deputy Mayor, Policy and Planning	<a href="#">Lister, Edward</a>	-	82.00	9.90	-	37.70	129.60
Deputy Mayor for Transport	<a href="#">Dedring, Isabel</a>	-	-	8.40	-	-	8.40
Deputy Mayor for Housing, Land and Property	<a href="#">Blakeway, Richard</a>	-	71.20	183.00	-	150.00	404.20
Deputy Mayor for Policing and Crime	<a href="#">Creswell, Stephen</a>	-	-	-	-	-	-
Deputy Mayor for Education and Culture	<a href="#">Mirza, Munira</a>	-	289.16	210.00	-	374.41	873.57
Director of Communications & External Affairs	<a href="#">Walden, Will</a>	-	277.00	39.90	53.93	208.63	579.46
Advisor for Olympic and Paralympic Legacy Environment and Political Advisor	<a href="#">Coleman, Neale</a>	-	-	-	-	-	-
	<a href="#">Pencharz, Matthew</a>	-	172.00	174.47	58.47	15.93	420.87
Senior Advisor for Team London, Volunteering, Charities & Sponsorship	<a href="#">Wadley, Veronica</a>	-	30.00	-	-	106.00	136.00
Senior Advisor - Mentoring	<a href="#">Lewis, Ray</a>	-	-	-	-	-	-
Chief Economic Advisor	<a href="#">Lyons, Gerard</a>	-	30.00	-	-	-	30.00
Cycling Commissioner	<a href="#">Gilligan, Andrew</a>	-	93.41	-	-	542.60	636.01
Chair of London Food	<a href="#">Boycott, Rosie</a>	-	144.50	110.50	-	-	255.00
Head of Government and EU Relations	<a href="#">Gibson, Sarah</a>	-	-	85.89	193.00	439.80	718.69
<b>Assembly &amp; Secretariat</b>							
Executive Director of Secretariat	<a href="#">Roberts, Mark</a>	-	-	-	-	-	-
Head of Special Projects and Elections	<a href="#">Bennett, John</a>	-	-	-	-	-	-
Head of Assembly External Relations	<a href="#">Demery, Mark</a>	-	-	-	-	-	-
Head of Scrutiny and Investigation	<a href="#">Smith, Katie</a>	-	-	-	-	-	-
Head of Committee and Member Services	<a href="#">Williams, Edward</a>	-	-	-	-	-	-
<b>External Affairs</b>							
Assistant Director - External Relations	<a href="#">Strain, Emma</a>	-	-	-	-	-	-
Head of Public Liaison and Community	<a href="#">Igbokwe, Paul</a>	-	-	-	-	-	-
Head of Media	<a href="#">Hart, Sam</a>	-	-	-	-	-	-
<b>Community &amp; Intelligence</b>							
Head of Paid Service and Executive Director - Communities & Intelligence	<a href="#">Jacobs, Jeff</a>	-	-	-	-	-	-
Assistant Director - Intelligence and Analysis	<a href="#">Collins, Andrew</a>	-	-	117.10	-	-	117.10
Assistant Director - Health and Communities	<a href="#">Coxle, Amanda</a>	-	-	-	-	-	-
Head of Education and Youth	<a href="#">Boswell, Caroline</a>	-	-	-	-	-	-
Head of Governance and Resilience	<a href="#">Middleton, Tom</a>	-	-	-	-	-	-
Programme Director - Team London	<a href="#">Feehily, Patrick</a>	-	-	-	-	-	-
Programme Director - Team London	<a href="#">Cranco, Natalie</a>	-	-	86.15	-	53.91	140.06
<b>Development &amp; Environment</b>							
Executive Director of Development, Enterprise and Environment	<a href="#">Fletcher-Smith, Fiona</a>	-	-	-	-	-	-
Assistant Director - Economic and Business Policy	<a href="#">Kleinman, Mark</a>	-	19.60	-	137.22	137.31	294.13
Assistant Director - Environment	<a href="#">Tate, Stephen</a>	-	-	-	-	-	-
Head of Transport (on ML until Oct 14)	<a href="#">Hills, Victoria</a>	-	-	-	-	-	-
Head of Transport	<a href="#">Slear, Tim</a>	-	-	28.05	-	-	28.05
Assistant Director - Regeneration	<a href="#">Debbie, Jackson</a>	-	-	-	-	-	-
Assistant Director Capital Projects and Design	<a href="#">Joanna, Rowell</a>	-	-	-	-	-	-
Assistant Director - Planning	<a href="#">Murray, Stewart</a>	-	-	-	-	-	-
<b>Resources</b>							
Executive Director - Resources	<a href="#">Clarke, Martin</a>	-	-	-	-	-	-
Assistant Director - Group Finance	<a href="#">Gallie, David</a>	-	-	30.70	-	-	30.70
Head of Financial Services	<a href="#">Wilson, David</a>	-	-	23.20	-	-	23.20
Head of Technology Group	<a href="#">Munn, David</a>	-	-	-	-	-	-
Assistant Director - Human Resources & Organisational Development	<a href="#">Carter, Juliette</a>	-	-	-	-	-	-
Head of Facilities Management	<a href="#">Grinter, Simon</a>	-	-	-	-	-	-
European Programme Director	<a href="#">Conway, Alex</a>	-	19.80	206.67	214.07	345.57	786.11
<b>Housing and Land</b>							
Executive Director of Housing and Land	<a href="#">Lunts, David</a>	-	22.00	208.90	-	-	230.90
Assistant Director - Programme Policy and Services	<a href="#">Batcliff, Jamie</a>	-	5.40	30.00	-	-	35.40
Assistant Director - Strategic Projects and Property	<a href="#">Powell, Simon</a>	-	-	33.00	40.00	-	73.00
Head of Area, North East London	<a href="#">Duncan, Fiona</a>	-	-	144.25	-	-	144.25
Head of Area, North West London	<a href="#">Taylor, Nicholas</a>	-	-	-	-	-	-
Head of Area, South	<a href="#">Owen, Lucy</a>	-	7.40	78.40	-	-	85.80
<b>Reporting Period Total - 01 April 2014 to 31 August 2014</b>		-	<b>1,263.47</b>	<b>1,808.48</b>	<b>656.69</b>	<b>2,451.86</b>	<b>6,180.50</b>
<b>Year to Date Total</b>		-	<b>1,263.47</b>	<b>1,808.48</b>	<b>656.69</b>	<b>2,451.86</b>	<b>6,180.50</b>

**Chief of Staff and Deputy Mayor, Policy and Planning**

Taxi Invoices	Taxi Expense Claims	Other Domestic Travel	Foreign Travel	Other Expenses	TOTAL	REF	Date	Details
	10.00				10.00	EXPAPRwk2J	12/02/14	Taxi from Bond Street to Portland Plc for meeting with Chairman of Evening Standard Ltd
		6.80			6.80	EXPAPRwk2J	20/02/14	Travel from Clapham Junction to Orpington for Biggin Hill site visit
		3.10			3.10	EXPAPRwk2J	24/02/14	Travel from Clapham Junction to Deptford for Convoy Wharf site visit with the Mayor
	9.00				9.00	EXPAPRwk2J	25/02/14	Taxi from Enfield Station to Enfield Town Hall for Consultation of FALP
	10.00				10.00	EXPAPRwk2J	25/02/14	Taxi from Enfield Town Hall to Enfield Station following Consultation of FALP
				37.70	37.70	EXPJUNwk3G	17/03/14	Working lunch with Deputy Chair of Mayor's London Enterprise Panel to discuss the LEP work plans
	23.00				23.00	EXPJUNwk3G	20/03/14	Taxi from Mount Station to home following late dinner with Lodha Group
	30.00				30.00	EXPAUGwk2L	01/05/14	Taxi from EC3 to SW18 (home) after attending a dinner hosted by President and CEO of JLL and the Directors - taxi taken due to late finish
	<b>0.00</b>	<b>82.00</b>	<b>9.90</b>	<b>0.00</b>	<b>37.70</b>			
					<b>129.60</b>			

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**Deputy Mayor for Transport**

Taxi Invoices	Taxi Expense Claims	Other Domestic Travel	Foreign Travel	Other Expenses	TOTAL	REF	Date	Details
		8.40			8.40	EXPMAYwk2A	26/03/14	Travel from London Bridge to Malden Manor and return to attend PGT Kingston
	<b>0.00</b>	<b>0.00</b>	<b>8.40</b>	<b>0.00</b>	<b>0.00</b>			
					<b>8.40</b>			

**Deputy Mayor for Housing, Land and Property**

Taxi Invoices	Taxi Expense Claims	Other Domestic Travel	Foreign Travel	Other Expenses	TOTAL	REF	Date	Details
	60.20				60.20	EXPMAYwk3A	16/04/14	Taxi from home (SW20) to City Hall due to operation
		183.00			183.00	EXPAUGwk2A	25/06/14	Travel from Euston to Manchester and return to attend Chartered Institute of Housing Annual Conference
				150.00	150.00	EXPAUGwk2A	25/06/14	Hotel accommodation (1 night) at Le Ville Hotel while attending Chartered Institute of Housing Annual Conference in Manchester
	5.00				5.00	EXPAUGwk2A	25/06/14	Taxi from Manchester train station to conference centre for Chartered Institute of Housing Annual Conference
	6.00				6.00	EXPAUGwk2A	25/06/14	Taxi from conference centre to hotel due to late finish at the Chartered Institute of Housing Annual Conference
<b>0.00</b>	<b>71.20</b>	<b>183.00</b>	<b>0.00</b>	<b>150.00</b>	<b>404.20</b>			

**Deputy Mayor for Education and Culture**

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Taxi Invoices	Taxi Expense Claims	Other Domestic Travel	Foreign Travel	Other Expenses	TOTAL	REF	Date	Details
		4.40			4.40	EXPMAYwk2C	04/02/14	Travel from Bermondsey to Westminster and return to attend the GLA meeting at the Arts Council
		4.40			4.40	EXPMAYwk2C	06/02/14	Travel from London Bridge to Moorgate and return to attend Mayor's Music Education Group meeting
		2.20			2.20	EXPMAYwk2C	10/02/14	Travel from London Bridge to Green Park to attend ICA art preview at Dover Street
		3.60			3.60	EXPMAYwk2C	11/02/14	Travel from London Bridge to Charing Cross and return to attend meeting at the Institute of Contemporary Arts
		2.30			2.30	EXPMAYwk2C	13/02/14	Travel from London Bridge to Charing Cross to attend Teach First dinner at the National Gallery
		2.20			2.20	EXPMAYwk2C	14/02/14	Travel from London Bridge to Westminster to attend the GLA meeting at the Arts Council
		4.40			4.40	EXPMAYwk2C	17/02/14	Travel from London Bridge to Westminster and return to attend meeting at HM Treasury
		2.20			2.20	EXPMAYwk2C	18/02/14	Travel from Temple to Tower Hill to attend London Fashion Week meeting at Old Billingsgate
		5.85			5.85	EXPMAYwk2C	19/02/14	Travel from London Bridge to Southwark and return - meeting at Old Vic
		6.45			6.45	EXPMAYwk2C	24/02/14	Travel from London Bridge to Westminster and return - launch of the Year of Russian culture at the House of Commons
		3.65			3.65	EXPMAYwk2C	26/02/14	Travel from London Bridge to Westminster and return - meeting with MP for Ealing and Acton at House of Commons

	7.70	7.70	EXPMAywk2C	27/02/14	Travel from Bermondsey to Sudbury Town and return to visit Braham School
	5.00	5.00	EXPMAywk2C	04/03/14	Travel from London Bridge to Westminster and return - meeting with MP for Bournemouth West
	2.20	2.20	EXPMAywk2C	06/03/14	Travel from London Bridge to Tottenham Court Road to attend exhibition at the British Museum
20.00		20.00	EXPMAywk3D	06/02/14	Taxi from City Hall to Music Education Group meeting due to time constraint
18.00		18.00	EXPMAywk3D	13/02/14	Taxi from Teach First Dinner to home due to late finish
24.00		24.00	EXPMAywk3D	17/02/14	Taxi home from opening event held at the National Gallery due to late finish
25.00		25.00	EXPMAywk3D	05/03/14	Taxi home from private dinner with the Legacy List and the Mayor due to late finish
10.00		10.00	EXPMAywk3D	06/03/14	Taxi home from Film London reception due to late finish
22.30		22.30	EXPMAywk3D	14/03/14	Taxi from home to Heathrow Airport to catch flight to Dubai for GEMS Education Conference in Dubai
24.40		24.40	EXPMAywk3D	18/03/14	Taxi to Radio and Television Society awards due to time constraint
28.00		28.00	EXPMAywk3D	18/03/14	Taxi home from Radio and Television Society awards due to late finish
16.60		16.60	EXPMAywk3D	13/04/14	Taxi home from Olivier Awards ceremony due to late finish
	64.13	64.13	EXPMAywk3E	25/03/14	Business entertaining lunch with CEO British Fashion Council to invite her onto the London Cultural Strategy Group
	10.00	10.00	EXPMAywk3E	26/03/14	Coffee meeting with representatives from the Central School of Speech and Drama to discuss art education
	59.57	59.57	EXPMAywk3E	31/03/14	Business entertaining lunch with Co-chair of Legacy List - thank to her work and contribution
	114.64	114.64	EXPMAywk3E	01/04/14	Business entertaining lunch with Co-founder Arts Co - thank to her help and contribution in 2012
	7.85	7.85	EXPJUNwk3C	12/03/14	Travel from Bermondsey to North Greenwich and return for site visit to Royal Docks
	2.20	2.20	EXPJUNwk3C	19/03/14	Travel from London Bridge to Euston to attend meeting with Director of Programmes at the Wellcome Trust
	4.40	4.40	EXPJUNwk3C	19/03/14	Travel from Euston to Green Park to Westminster and return for meeting with Member of Parliament for Maldon at Portcullis House SW1A
	0.40	0.40	EXPJUNwk3C	19/03/14	Travel from Westminster to South Kensington for Royal College of Music board meeting
	2.20	2.20	EXPJUNwk3C	21/03/14	Travel from London Bridge to St John's Wood to visit George Elliot Primary School
	5.00	5.00	EXPJUNwk3C	25/03/14	Travel from London Bridge to Westminster and return to attend meeting at the Department for Education
	4.50	4.50	EXPJUNwk3C	26/03/14	Travel from London Bridge to Charing Cross and return to attend board meeting at the Institute of Contemporary Arts

	4.40	4.40	EXPJUNwk3C	31/03/14	Travel from London Bridge to Regents Park to attend the launch of London Live TV
	5.00	5.00	EXPJUNwk3D	09/04/14	Travel from Bermondsey to Kings Cross and return to office for the launch of Back Busking scheme with the Mayor
	3.40	3.40	EXPJUNwk3D	09/04/14	Travel from office to SW1P for meeting with Member of Parliament for South West Norfolk at the Department for Education
	4.40	4.40	EXPJUNwk3D	25/04/14	Travel from City Hall to Canada Square and return for meeting with Strategic Advisor at Canary Wharf Group
	2.20	2.20	EXPJUNwk3D	29/04/14	Return to office from Culture, Media and Sport Committee hearing at Palace of Westminster
16.00		16.00	EXPJUNwk3E	14/05/14	Taxi to City Hall after late running Arts Council meeting at Great Peter Street
		18.99	EXPJULwk2F	28/05/14	Business entertaining lunch with London Design Festival representative and Head of Culture to discuss London Design Festival plans
		7.12	EXPAUGwk2E	24/04/14	Coffee meeting with Architectural Artist and representative from Joseph Hage Aaronson LLP to discuss art projects in London
		99.96	EXPAUGwk2E	14/06/14	Lunch meeting with representatives from Bloomberg to discuss cultural use of the Olympic site
	2.80	2.80	EXPAUGwk2F	06/05/14	Bermondsey to Westminster for meeting at 10 Downing St with government officials.
	2.20	2.20	EXPAUGwk2F	06/05/14	Return from Westminster to London Bridge back to City Hall
	1.45	1.45	EXPAUGwk2F	08/05/14	Bus journey to attend Film London 10th birthday event held at 30 St Mary Axe, EC3A 8EP
	2.20	2.20	EXPAUGwk2F	15/05/14	Travel from Waterloo to London Bridge - return from Paralympic Legacy Group meeting held at SW1P 2TX
	3.60	3.60	EXPAUGwk2F	21/05/14	Train from London Bridge to Bexley to visit Townley Grammar School, DA6 7AB
	3.60	3.60	EXPAUGwk2F	21/05/14	Return from Bexley Grammar School to London Bridge
	1.60	1.60	EXPAUGwk2F	23/05/14	Bermondsey to Canary Wharf for meeting with Howard Dawber - Canary Wharf Group
	1.50	1.50	EXPAUGwk2F	23/05/14	Return from Canary Wharf to Bermondsey
	2.20	2.20	EXPAUGwk2F	03/06/14	London Bridge to Moorgate to attend speaking event at the Barbican, EC2Y 8DS
	2.20	2.20	EXPAUGwk2F	05/06/14	London Bridge to Tottenham Court Road to attend Soho creates festival W1D 3SG
	2.20	2.20	EXPAUGwk2F	05/06/14	Angel to Bermondsey - return from theatre event held at Sadlers Wells, EC1R 4TN
	2.20	2.20	EXPAUGwk2F	09/06/14	London Bridge to Westminster for meeting at 10 Downing Street with Gaby Bertin
	2.20	2.20	EXPAUGwk2F	09/06/14	Return from Westminster to London Bridge
	2.20	2.20	EXPAUGwk2F	10/06/14	Bermondsey to Westminster for Area Council meeting at the Arts Council, SW1P 3NQ

2.20	2.20	EXPAUGwk2F	11/06/14	Bermondsey to Westminster for second day of Area Council meeting at the Arts Council, SW1P 3NQ
2.80	2.80	EXPAUGwk2F	11/06/14	Westminster to Chalk Farm to attend London Music Awards at the Roundhouse, NW1 8EH
2.30	2.30	EXPAUGwk2F	12/06/14	London Bridge to Charing Cross to attend speaking event for Brazil Day at Trafalgar Square
2.30	2.30	EXPAUGwk2F	12/06/14	Return from Charing Cross to London Bridge
1.45	1.45	EXPAUGwk2F	13/06/14	Bus to Waterloo station for travel to Twickenham Studios
2.60	2.60	EXPAUGwk2F	13/06/14	Waterloo Station to St Margarets Station to visit Twickenham Studios
4.10	4.10	EXPAUGwk2F	13/06/14	Return from St Margarets Station to Westminster
1.00	1.00	EXPAUGwk2F	13/06/14	Bermondsey to Westminster to speak at Arts and Culture event at the Houses of Parliament. SW1A
1.50	1.50	EXPAUGwk2F	16/06/14	Bermondsey to Canary Wharf to attend speaking event at the Future of Journalism conference, Level 39 - Canary Wharf
2.20	2.20	EXPAUGwk2F	16/06/14	Return from Canary Wharf to London Bridge
2.80	2.80	EXPAUGwk2F	18/06/14	Return from speaking engagement - Margaret Thatcher Conference at the Guildhall
2.20	2.20	EXPAUGwk2F	19/06/14	Return from Kings Cross to Bermondsey (return from meeting at Heatherwick Studio in WC1X 8BH)
8.90	8.90	EXPAUGwk2F	23/06/14	Travel from City Hall to WC2B for Mayor's Music Fund Board meeting and return to office
9.00	9.00	EXPAUGwk2F	24/06/14	Travel from City Hall to SW1P for meeting at Department for Education and return to office
1.50	1.50	EXPAUGwk2F	25/06/14	Return from North Greenwich to Bermondsey from Mayor's State of London debate held at O2
4.80	4.80	EXPAUGwk2F	26/06/14	Train from Liverpool Street to Southbury to attend the opening of Kingfisher Primary School, EN3 7GB with the Mayor
3.00	3.00	EXPAUGwk2F	26/06/14	Return from school opening at Southbury to Liverpool Street
1.45	1.45	EXPAUGwk2F	26/06/14	Bus journey from Liverpool Street to City Hall
2.80	2.80	EXPAUGwk2F	27/06/14	Bermondsey to Hyde Park Corner - travelling to ICA Council Away Day, SW1X 7BL
2.20	2.20	EXPAUGwk2F	27/06/14	Return journey from Hyde Park Corner to Kings Cross
2.20	2.20	EXPAUGwk2F	27/06/14	Kings Cross to Paddington
1.20	1.20	EXPAUGwk2F	27/06/14	Return journey from Paddington to Bermondsey
2.80	2.80	EXPAUGwk2F	01/07/14	Bermondsey to Moorgate for meeting at the Museum of London, EC2Y 5HN
2.20	2.20	EXPAUGwk2F	01/07/14	From Bank to Westminster for square statue meeting at 10 Downing Street
2.20	2.20	EXPAUGwk2F	03/07/14	London Bridge to Tottenham Court Road, to attend speaking event at Age UK conference, WC2H 8EP
1.45	1.45	EXPAUGwk2F	03/07/14	Return bus journey en route to London Bridge
2.20	2.20	EXPAUGwk2F	03/07/14	Oxford Circus to London Bridge

15.36	15.36	EXPAUGwk2G	08/05/14	Taxi from Film London 10th birthday event at the Gherkin, EC3A 8EP back to City Hall. Time constraints as Gherkin event overran.
12.00	12.00	EXPAUGwk2G	30/05/14	Taxi from late running speaking event at Arab Women's Forum, W1J 7QY to St Thomas's SE1 7EH
8.50	8.50	EXPAUGwk2G	04/06/14	Taxi from City Hall to Restore the Music Inaugural event held at Oxo Tower, SE1 4PH- late running from previous meeting
10.00	10.00	EXPAUGwk2G	05/06/14	Taxi from Soho Creates festival in W1D 3SG to cultural event at Sadlers Wells, EC1R 4TN. Prior event overran
7.00	7.00	EXPAUGwk2G	13/06/14	Taxi from Arts & Culture Forum held at the Houses of Parliament SW1A 0AA to City Hall. Event at Houses of Parliament overran
15.00	15.00	EXPAUGwk2G	19/06/14	Taxi from City Hall to Heatherwick Studio WC1X 8BH for Children's Museum meeting - time constraints due to prior late running meeting
6.00	6.00	EXPAUGwk2G	23/06/14	Taxi from City Hall to Mayor's Music Fund Board meeting in Great Queen St, WC2B 5AH - previous meeting overran
11.00	11.00	EXPAUGwk2G	26/06/14	Taxi from home SE1 to Liverpool St to catch train to accompany the Mayor to a school opening at EN3 7GB. Late running due to BBC Radio London phone interview

<b>0.00</b>	<b>289.16</b>	<b>210.00</b>	<b>0.00</b>	<b>374.41</b>	<b>873.57</b>
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**Director of Communications and External Affairs**

Taxi Invoices	Taxi Expense Claims	Other Domestic Travel	Foreign Travel	Other Expenses	TOTAL	REF	Date	Details
	13.00				13.00	EXPAPRwk2K	24/02/14	Taxi from City Hall to Covent Garden - Mayoral Interview
	11.00				11.00	EXPAPRwk2K	26/02/14	Taxi from City Hall to EC1 - Mayoral meeting with Telegraph's Deputy Editor
	10.00				10.00	EXPAPRwk2K	27/02/14	Taxi from City Hall to personal engagement in Covent Garden
	15.00				15.00	EXPAPRwk2K	27/02/14	Taxi from SW1 back to City Hall following a meeting with Channel 4 News Political Editor
	12.00				12.00	EXPAPRwk2K	06/03/14	Taxi from SW1 (meeting with Victoria Borwick) to City Hall while on phone dealing with urgent media -
	12.00				12.00	EXPAPRwk2K	06/03/14	Taxi from City Hall to W1 for personal appointment while dealing with media calls
	27.00				27.00	EXPAPRwk2K	11/03/14	Taxi from City Hall to Hammersmith returning from MIPIM with luggage
				50.00	50.00	EXPAPRwk2K	17/03/14	Registration fee for Conservative Party Conference
	15.00				15.00	EXPAPRwk3B	28/01/14	Taxi from Hammersmith to Maida Vale to take conference call with Private Office
				48.49	48.49	EXPAPRwk3B	07/02/14	Business entertaining lunch with journalist at Press Association



6.00				6.00	EXPAPRwk3B	07/02/14	Taxi from Caxton Road SW1 to Millbank SW1 for two interviews with Mayor
14.00				14.00	EXPAPRwk3B	11/02/14	Taxi from SW1 to W14 for a private engagement
27.00				27.00	EXPAPRwk3B	13/02/14	Taxi from City Hall to Home due to late night working
11.00				11.00	EXPAPRwk3B	24/02/14	Taxi from Covent Garden to City Hall to drop off briefing papers
17.00				17.00	EXPMAYwk2H	18/03/14	Taxi from City Hall to Olympic Park for interview with ITV
9.00				9.00	EXPMAYwk2H	19/03/14	Taxi from City Hall to Westminster for meeting with reporter at BBC
			54.00	54.00	EXPMAYwk2H	26/03/14	Business entertaining breakfast with (Chief of Staff to Chairman) CCHQ to discuss London matters of mutual interest
5.00				5.00	EXPMAYwk2H	26/03/14	Taxi from SW1 to City Hall following meeting with Paul Abbott
	5.00			5.00	EXPMAYwk2H	26/03/14	Travel from London Bridge to Malden Manor - PQT with the Mayor
	34.90			34.90	EXPJUNwk3H	10/03/14	Travel from London Victoria to Gatwick for Nice MIPIM
7.00				7.00	EXPJUNwk3H	10/03/14	Taxi from home to Victoria Station for train to Gatwick for MIPIM - carrying briefing materials
			33.19	33.19	EXPJUNwk3H	10/03/14	Taxi from Nice Airport to MIPIM event
			20.74	20.74	EXPJUNwk3H	10/03/14	Taxi from Cannes Hotel to MIPIM event
			30.00	30.00	EXPJUNwk3H	10/03/14	Dinner at hotel while attending MIPIM in Nice
			10.00	10.00	EXPJUNwk3H	11/03/14	Breakfast at hotel while attending MIPIM in Nice
			16.14	16.14	EXPAUGwk2K	16/06/14	Refreshments for meeting with Editor of The Times to discuss issue of mutual interest
36.00				36.00	EXPAUGwk2K	18/06/14	Taxi from Stratford Town Hall to City Hall following Airport Commission Event - Taxi taken due to the need of dealing with media on the move
30.00				30.00	EXPAUGwk2K	25/06/14	Taxi from City Hall to the O2 for State of London Debate - Taxi taken due to carrying briefing materials and dealing with media enquiries
<b>0.00</b>	<b>277.00</b>	<b>39.90</b>	<b>53.93</b>	<b>208.63</b>	<b>579.46</b>		

### Environment and Political Advisor

Taxi Invoices	Taxi Expense Claims	Other Domestic Travel	Foreign Travel	Other Expenses	TOTAL	REF	Date	Details
		122.27			122.27	EXPMAYwk3F	16/01/14	Flight from London to Glasgow and return to visit biodiesel refinery
	27.00				27.00	EXPMAYwk3F	23/01/14	Taxi from St Paul's to home after dinner due to train disruption
	100.00				100.00	EXPMAYwk3F	27/03/14	Return taxi to and from Airport re Biodiesel refinery visit in Glasgow with 2 GLA officers
	45.00				45.00	EXPJUNwk3F	21/05/14	Taxi from home (SW2) to Gatwick Airport for early flight to Switzerland for Global and Regional Infrastructure Funds Workshop
			29.31		29.31	EXPJUNwk3F	21/05/14	Taxi from Basel Airport to Congress Centre Basel (Switzerland) for speaking engagement



	29.16		29.16	EXPJUNwk3F	21/05/14	Taxi from Congress Centre Basel (Switzerland) to Basel Airport following earlier speaking engagement
		15.93	15.93	EXPJUNwk3F	22/05/14	Business lunch with Journalist from Evening Standard to discuss on Air Quality policies and programmes
	25.00		25.00	EXPAUGwk2I	16/07/14	Travel from London Euston to Telford Central - visit to Regenesis Biodiesel Plant in Telford
	27.20		27.20	EXPAUGwk2I	16/07/14	Travel from Telford Central to London Euston following visit to Regenesis Biodiesel Plant in Telford

<b>0.00</b>	<b>172.00</b>	<b>174.47</b>	<b>58.47</b>	<b>15.93</b>	<b>420.87</b>
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**Senior Advisor - Team London, Volunteering, Charities & Sponsorship**

Taxi Invoices	Taxi Expense Claims	Other Domestic Travel	Foreign Travel	Other Expenses	TOTAL	REF	Date	Details
				56.00	56.00	EXPMAywk2G	11/03/14	Flowers to Director of Free the Children for all the work, effort and success of WE Day at Wembley Arena
	30.00				30.00	EXPMAywk2G	10/02/14	Taxi from Cannon Street to Home following London First Dinner due to late finish
				50.00	50.00	EXPJULwk2G	12/04/14	Flowers for Chief Executive of Mayor's Music Fund for her hard work for the London Music Awards
<b>0.00</b>	<b>30.00</b>	<b>0.00</b>	<b>0.00</b>	<b>106.00</b>	<b>136.00</b>			

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**Chief Economic Advisor**

Taxi Invoices	Taxi Expense Claims	Other Domestic Travel	Foreign Travel	Other Expenses	TOTAL	REF	Date	Details
	18.50				18.50	EXPAUGwk2D	30/06/14	Taxi from lunch meeting with Korean Ambassador to meeting at Financial Times due to time constraints and carrying confidential documentation
	11.50				11.50	EXPAUGwk2D	30/06/14	Taxi from Speaking event with Chief Editor of the Economist followed by dinner at Brook Street to London Bridge station - Taxi taken due to time constraints
<b>0.00</b>	<b>30.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>30.00</b>			

**Cycling Commissioner**

Taxi Invoices	Taxi Expense Claims	Other Domestic Travel	Foreign Travel	Other Expenses	TOTAL	REF	Date	Details
				72.56	72.56	EXPMAywk3C	14/10/13	Business entertaining dinner with Head of Streets and Spaces LB Camden to discuss Cycling in London
				9.50	9.50	EXPMAywk3C	21/11/13	Business entertaining drinks with Managing Director at Canary Wharf re Barclays discussions
				13.20	13.20	EXPMAywk3C	03/12/13	Business entertaining drinks with Councillor at Camden Cycling Campaign
				21.30	21.30	EXPMAywk3C	13/12/13	Business entertaining breakfast with LB Wandsworth Councillor
	43.00				43.00	EXPMAywk3C	09/01/14	Taxi from Greenwich to Kensington to bring e-bike to meeting with Journalist from Evening Standard
				8.00	8.00	EXPMAywk3C	09/01/14	Business entertaining lunch meeting with Journalist from Evening Standard
				150.00	150.00	EXPMAywk3C	14/01/14	Business entertaining dinner with Cycling Gold Olympian and Mayor's Press Officer to discuss Brussels lobbying trip
	12.41				12.41	EXPMAywk3C	28/01/14	Taxi from hotel to venue reception for the Lobbying Trip in Brussels
				146.39	146.39	EXPMAywk3C	29/01/14	Hotel accommodation in Brussels during the Lobbying Trip
				34.50	34.50	EXPMAywk3C	03/02/14	Business entertaining lunch meeting with Mayor Watch blogger
	16.00				16.00	EXPMAywk3C	04/02/14	Taxi to take e-bike to meet Journalist at Politics.co.uk
				19.69	19.69	EXPMAywk3C	04/02/14	Business entertaining lunch meeting with Journalist at Politics.co.uk
	22.00				22.00	EXPJUNwk3A	06/02/14	Taxi from City Hall to Vauxhall to attend and speak at Cycle Super Highway event in Vauxhall - taxi taken due to time constraints
				61.31	61.31	EXPJUNwk3A	27/02/14	Business lunch with President of AA to discuss Driver Attention Campaign
				6.15	6.15	EXPJUNwk3A	03/03/14	Drinks for meeting with Merton Councillor to discuss Mini Holland's Bid
	<b>0.00</b>	<b>93.41</b>	<b>0.00</b>	<b>0.00</b>	<b>542.60</b>			<b>636.01</b>

## Chair of London Food

Taxi Invoices	Taxi Expense Claims	Other Domestic Travel	Foreign Travel	Other Expenses	TOTAL	REF	Date	Details
	10.00				10.00	EXPJULwk2A	02/12/13	Taxi from City Hall to Esmee Fairbairn N1 seeking funding for Food Programme
	21.00				21.00	EXPJULwk2A	14/01/14	Taxi from home to N1 for meeting with British Celebrity Chef
	11.00				11.00	EXPJULwk2A	14/01/14	Taxi from N1 to City Hall following meeting with British Celebrity Chef
	12.50				12.50	EXPJULwk2A	11/02/14	Taxi from City Hall to ARK for meeting with CEO

35.00	35.00	EXPJULwk2A	27/02/14	Taxi home from Food Cycle gala dinner
15.00	15.00	EXPJULwk2A	11/03/14	Taxi to City Hall from Institute of Grocery Distribution re arranging meetings with a group of supermarkets
	29.50	EXPJULwk2A	31/03/14	Train from London Victoria to Brighton and return to speak at Sustainable Cities Conference
	81.00	EXPJULwk2A	14/05/14	Train from St Pancras to Sheffield and return to visit Community Shop
40.00	40.00	EXPJULwk2A	14/05/14	Taxi from Sheffield Station to Community Shop and return during the visit to the Community Shop

<b>0.00</b>	<b>144.50</b>	<b>110.50</b>	<b>0.00</b>	<b>0.00</b>	<b>255.00</b>
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**Head of Government and EU Relations**

Taxi Invoices	Taxi Expense Claims	Other Domestic Travel	Foreign Travel	Other Expenses	TOTAL	REF	Date	Details
			193.00		193.00	CCJULwk4B	18/03/14	Eurostar travel from London to Brussels and return to undertake recruitment interviews for the London European office
				265.69	265.69	CCJULwk4C	18/03/14	Hotel accommodation for two nights (23-24/03/14) in Brussels while undertaking recruitment for the London European Office
				174.11	174.11	CCJULwk4D	28/03/14	Hotel accommodation for one night stay in Manchester in September 2014 for Labour party conference (advance booking)
		85.89			85.89	CCJULwk4F	29/04/14	Travel from London to Manchester and return for City Centred Campaign meeting in Manchester 02/05/2014

<b>0.00</b>	<b>0.00</b>	<b>85.89</b>	<b>193.00</b>	<b>439.80</b>	<b>718.69</b>
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**Assistant Director - Intelligence and Analysis**

Taxi Invoices	Taxi Expense Claims	Other Domestic Travel	Foreign Travel	Other Expenses	TOTAL	REF	Date	Details
		4.50			4.50	EXPAPRwk2A	18/12/13	Travel from London Bridge to Tottenham Court Road - GIS meeting at UCL
		4.50			4.50	EXPAPRwk2A	16/11/13	Travel from London Bridge to Bond Street - Social Finance meeting
		4.50			4.50	EXPAPRwk2A	10/12/13	Travel from London Bridge to Tottenham Court Road - GIS meeting at UCL
		2.60			2.60	EXPAPRwk2A	13/12/13	Travel from London Bridge to Charing Cross - SME Wholesale Finance Board meeting

34.00	34.00	EXPAPRwk2A	25/01/14	Travel from Paddington to Heathrow Airport for Urban Informatics Concerning meeting in New York
4.70	4.70	EXPAPRwk2A	11/02/14	Travel from London Bridge to Tottenham Court Road - ISL meeting
4.70	4.70	EXPAPRwk2A	17/02/14	Travel from London Bridge to Euston for Bloomberg Diabetes Prevention Portal meeting
4.70	4.70	EXPAPRwk2A	18/02/14	Travel from London Bridge to Angle for London Connect Online Records Community meeting
4.70	4.70	EXPAPRwk2A	24/02/14	Travel from London Bridge to Camden Town for meeting with Client Sales Account Director at Exterior Media
4.70	4.70	EXPAPRwk2A	25/02/14	Travel from London Bridge to St James's Park for Statistic Code meeting at New Scotland Yard
43.50	43.50	EXPAPRwk2A	18/03/14	Travel from London to Glasgow for AGI Geo Big 5 Event

0.00	0.00	117.10	0.00	0.00	117.10
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**Programme Director, Team London**

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Taxi Invoices	Taxi Expense Claims	Other Domestic Travel	Foreign Travel	Other Expenses	TOTAL	REF	Date	Details
		4.40			4.40	EXPAPRwk2C	11/02/14	Travel from London Bridge to Moorgate for commercial meeting
		4.40			4.40	EXPAPRwk2C	19/02/14	Travel from London Bridge to Mornington Crescent for commercial meeting
		4.40			4.40	EXPAPRwk2C	05/03/14	Travel from London Bridge to Bond Street to meet delivery partner at their office
		2.20			2.20	EXPAPRwk2C	06/03/14	Travel from London Bridge to St John's Wood for school visit with potential funder
		2.20			2.20	EXPAPRwk2C	06/03/14	Travel from St John's Wood to Hyde Park for delivery partner meeting about schools' programme and teachers
		2.20			2.20	EXPAPRwk2C	06/03/14	Travel from Hype Park to London Bridge - returning from the above meeting
		8.70			8.70	EXPAPRwk2C	07/03/14	Travel from London Bridge to Wembley and return to attend delivery partner event with Team London schools at Wembley Arena
		1.45			1.45	EXPAPRwk2C	13/03/14	Travel from City Hall to meeting with CIPD advisory to gain business support
		5.50			5.50	EXPAPRwk2C	18/03/14	Travel from Waterloo to Wimbledon to attend meeting with CIPD
		4.40			4.40	EXPAPRwk2C	26/03/14	Travel from City Hall to Holborn and return to meet with potential employability partner
		4.40			4.40	EXPAPRwk2C	27/03/14	Travel from City Hall to Westminster for meeting with Step Up To Serve Campaign
				11.98	11.98	EXPMAYwk3B	25/04/14	Card required for commercial proposals
				23.96	23.96	EXPMAYwk3B	29/04/14	Card required for commercial proposals

		17.97	17.97	EXPMAYwk3B	09/05/14	Card required for commercial proposals
3.80			3.80	EXPMAYwk3B	28/03/14	Travel from Cutty Sark to Heron Quays and Canary Wharf to London Bridge to discuss Team London with Barclays
4.40			4.40	EXPMAYwk3B	02/04/14	Travel from London Bridge to St James's Park and return for potential trust funding discussion
5.25			5.25	EXPMAYwk3B	03/04/14	Travel from London Bridge to Stratford fro discussion on Team London volunteers followed by meeting re Team London progress in Kings Cross
3.25			3.25	EXPMAYwk3B	08/04/14	Travel from London Bridge to Cannon Street for commercial discussion with BT followed by meeting with charity delivery partner at Waterloo re Free The Children
3.10			3.10	EXPMAYwk3B	09/04/14	Travel from Canary Wharf to London Bridge following meeting
4.40			4.40	EXPMAYwk3B	17/04/14	Travel from London Bridge to Euston and return for meeting with potential trust funder
4.50			4.50	EXPMAYwk3B	23/04/14	Travel from London Bridge to Clapham Junction and return for meeting with school programme charity delivery partner Free The Children
3.80			3.80	EXPMAYwk3B	24/04/14	Travel from London Bridge to Crossharbour and return for meeting with ELBA about potential integration with their programme
4.40			4.40	EXPMAYwk3B	28/04/14	Travel from London Bridge to Paddington and return for commercial discussion with M&S
5.00			5.00	EXPMAYwk3B	30/04/14	Travel from London Bridge to Waterloo and return to discuss programme with charity delivery partner The Challenge
<b>0.00</b>	<b>0.00</b>	<b>86.15</b>	<b>0.00</b>	<b>53.91</b>	<b>140.06</b>	

#### Assistant Director - Economic and Business Policy

Taxi Invoices	Taxi Expense Claims	Other Domestic Travel	Foreign Travel	Other Expenses	TOTAL	REF	Date	Details
				137.31	137.31	EXPJUNwk3B	16/05/14	Accommodation in Brussels for a CSaP conference on new technologies and better use of evidence for policy making
	9.60				9.60	EXPJULwk2D	11/06/14	Taxi from home to Airport for flight to Dublin for Open Innovation 2.0 conference
			18.95		18.95	EXPJULwk2D	11/06/14	Taxi from the airport to hotel in Dublin for Open Innovation 2.0 Conference
			15.27		15.27	EXPJULwk2D	12/06/14	Taxi from hotel to airport in Dublin for Open Innovation 2.0 Conference
	10.00				10.00	EXPJULwk2D	12/06/14	Taxi from the airport to home for Open Innovation 2.0 Conference
			103.00		103.00	CCJULwk4E	15/04/14	Eurostar travel from London to Brussels and return to attend the New Technology and Better Evidence for EU Policy-making Workshop in Brussels 15-16/05/2014

<b>0.00</b>	<b>19.60</b>	<b>0.00</b>	<b>137.22</b>	<b>137.31</b>	<b>294.13</b>
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**Head of Transport**

<b>Taxi Invoices</b>	<b>Taxi Expense Claims</b>	<b>Other Domestic Travel</b>	<b>Foreign Travel</b>	<b>Other Expenses</b>	<b>TOTAL</b>	<b>REF</b>	<b>Date</b>	<b>Details</b>
		4.60			4.60	EXPAPRwk2I	12/02/14	Travel from Home to Wood Street and return for meeting accompanying Deputy Mayor for Transport
		6.45			6.45	EXPAPRwk2I	29/01/14	Travel from Home to High Street Kensington to London Bridge for meeting accompanying Deputy Mayor for Transport
		4.40			4.40	EXPAPRwk2I	27/01/14	Travel from London Bridge to St James's Park and return for meeting at TFL
		5.00			5.00	EXPAPRwk2I	23/01/14	Travel from Home to St James's Park returning London Bridge - Meeting at TFL
		3.40			3.40	EXPAPRwk2I	23/01/14	Travel from London Bridge to Westminster and return - meeting with Department for Transport
		4.20			4.20	EXPAPRwk2I	15/01/14	Travel from London Bridge to St James's Park and return - meeting at TFL
<b>0.00</b>	<b>0.00</b>	<b>28.05</b>	<b>0.00</b>	<b>0.00</b>	<b>28.05</b>			

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**Assistant Director - Group Finance**

<b>Taxi Invoices</b>	<b>Taxi Expense Claims</b>	<b>Other Domestic Travel</b>	<b>Foreign Travel</b>	<b>Other Expenses</b>	<b>TOTAL</b>	<b>REF</b>	<b>Date</b>	<b>Details</b>
		2.10			2.10	EXPAPRwk3A	17/01/14	Travel from London Bridge to St James's Park - meeting at TFL
		4.40			4.40	EXPAPRwk3A	30/01/14	Travel from London Bridge to Green Park and return - Treasury meeting
		2.20			2.20	EXPAPRwk3A	31/01/14	Travel from London Bridge to St James's Park - meeting at TFL
		4.40			4.40	EXPAPRwk3A	03/02/14	Travel from Tower hill to Temple and return - Meeting with Counsel
		2.20			2.20	EXPAPRwk3A	14/02/14	Travel from London Bridge to St James's Park - meeting at TFL
		4.40			4.40	EXPAPRwk3A	26/02/14	Travel from London Bridge to St James's Park and return - meeting at TFL
		2.20			2.20	EXPAPRwk3A	02/04/14	Travel from London Bridge to St James's Park - meeting at TFL
		4.40			4.40	EXPAPRwk3A	02/04/14	Travel from London Bridge to Westminster and return - meeting at LGA
		4.40			4.40	EXPAPRwk3A	03/04/14	Travel from Victoria to Warren Street and return - Meeting at Arup

0.00	0.00	30.70	0.00	0.00	30.70
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**Head of Financial Services**

Taxi Invoices	Taxi Expense Claims	Other Domestic Travel	Foreign Travel	Other Expenses	TOTAL	REF	Date	Details
		5.40			5.40	EXPAUGwk2M	28/02/14	Travel from City Hall to Stratford and return for LLDC meeting
		3.60			3.60	EXPAUGwk2M	05/03/14	Travel from City Hall to Charing Cross and return for SMEWFL meeting
		4.40			4.40	EXPAUGwk2M	01/04/14	Travel from City Hall to St James and return for Procurement meeting
		4.40			4.40	EXPAUGwk2M	09/04/14	Travel from City Hall to Westminster and return for Elections meeting
		5.40			5.40	EXPAUGwk2M	21/05/14	Travel from City Hall to Stratford and return for LLDC meeting
<b>0.00</b>	<b>0.00</b>	<b>23.20</b>	<b>0.00</b>	<b>0.00</b>	<b>23.20</b>			

**European Programme Director**

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Taxi Invoices	Taxi Expense Claims	Other Domestic Travel	Foreign Travel	Other Expenses	TOTAL	REF	Date	Details
		3.30			3.30	EXPAPRwk2B	28/02/14	Emirates cable car ticket to prepare for the Mayor Commissioner visiting the cable car
				20.42	20.42	EXPAPRwk2B	13/03/14	Evening meal while attending meeting with DCLG in Brussels
			11.07		11.07	EXPAPRwk2B	13/03/14	Metro ticket while attending meeting with DCLG in Brussels
				89.41	89.41	EXPAPRwk2B	14/03/14	Hotel accommodation at Pacific Café Hotel in Brussels while attending meeting with DCLG
		3.40			3.40	EXPJULwk2B	16/05/14	Travel to and from Eltham for ESF project visit with EU Commissioner
				20.29	20.29	EXPJULwk2B	04/06/14	Dinner in Brussels during two days Eurocities Economic Development Forum
				113.88	113.88	EXPJULwk2B	04/06/14	Accommodation in Brussels during two days Eurocities Economic Development Forum
			203.00		203.00	CCJULwk4A	10/03/14	Eurostar travel from London to Brussels and return to attend meeting with DCLG 13-14.03.2014
		50.50			50.50	EXPAUGwk2B	18/06/14	Travel from London to Birmingham and return to attend 2014-2020 EU Funds meeting
		124.42			124.42	EXPAUGwk2B	23/06/14	Travel from London to Glasgow and return for Devolved Administrations ERDF meeting
		6.10			6.10	EXPAUGwk2B	23/06/14	Travel from London Bridge to Gatwick Airport for flight to Glasgow for Devolved Administrations ERDF meeting

	12.95		12.95	EXPAUGwk2B	24/06/14	Travel from Stansted to get home following Devolved Administrations ERDF meeting in Glasgow
	6.00		6.00	EXPAUGwk2B	23/04/14	Travel from Glasgow Airport to Hotel for Devolved Administrations ERDF meeting
19.80			19.80	EXPAUGwk2B	24/06/14	Taxi from Scottish Office to airport to get back to London following Devolved Administrations ERDF meeting in Glasgow
		91.82	91.82	EXPAUGwk2B	23/06/14	Hotel accommodation at Citizen M Hotel during Devolved Administrations ERDF meeting in Glasgow
		9.75	9.75	EXPAUGwk2B	23/06/14	Dinner while staying in Glasgow for Devolved Administrations ERDF meeting

<b>0.00</b>	<b>19.80</b>	<b>206.67</b>	<b>214.07</b>	<b>345.57</b>	<b>786.11</b>
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**Executive Director of Housing and Land**

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Taxi Invoices	Taxi Expense Claims	Other Domestic Travel	Foreign Travel	Other Expenses	TOTAL	REF	Date	Details
		4.40			4.40	EXPAPRwk2F	18/02/14	Travel from London Bridge to Westminster and return - Treasury Meeting
		2.20			2.20	EXPAPRwk2F	20/02/14	Travel from London Bridge to Victoria Station for DCLG meeting
		5.90			5.90	EXPAPRwk2F	26/02/14	Travel from Liverpool Street to Stratford and return to London Bridge for East Village Event
		9.30			9.30	EXPAPRwk2F	27/02/14	Travel from Liverpool Street to Chadwell Heath and return for site visit
		5.90			5.90	EXPAPRwk2F	04/03/14	Travel from London Bridge to Stratford and return - Seven Sisters meeting
		24.10			24.10	EXPAPRwk2F	05/03/14	Travel from London Bridge to Brighton and return - CIH conference
		6.30			6.30	EXPAPRwk2F	18/03/14	Travel from London Bridge to Coulsdon South and return - Cane Hill Site visit
		2.20			2.20	EXPAPRwk2F	18/03/14	Travel from Oxford Circus to Bank - AH Conference
		2.20			2.20	EXPAPRwk2F	20/03/14	Travel from Mile End to Tower Hill - Mayoral visit to St Clements
		6.85			6.85	EXPAPRwk2F	24/03/14	Travel from London Bridge to Barking Station and return - MP Tour of Barking Riverside
	12.00				12.00	EXPAPRwk2F	24/03/14	Taxi from Barking Station to Barking Riverside - MP Tour of Barking Riverside
		4.40			4.40	EXPJULwk2E	25/03/14	Travel from London Bridge to Victoria and return for working lunch with stakeholder
		2.60			2.60	EXPJULwk2E	25/03/14	Travel from London Bridge to Charing Cross and return to Kennington for working dinner with TFL board members
		2.70			2.70	EXPJULwk2E	28/03/14	Travel from Wood Green to London Bridge and return for meeting in Haringey



4.40	4.40	EXPJULwk2E	31/03/14	Travel from London Bridge to Bond St and return for Local Authority Seminar
2.70	2.70	EXPJULwk2E	01/04/14	Travel from Stratford to London Bridge and return for LLDC meeting
2.20	2.20	EXPJULwk2E	02/04/14	Travel from London Bridge to Old Street for Future of London event
5.00	5.00	EXPJULwk2E	03/04/14	Travel from London Bridge to Caledonian Rd and return for visit to Camden Collective
2.20	2.20	EXPJULwk2E	07/04/14	Travel from Manor House to London Bridge and return for stakeholder event
5.30	5.30	EXPJULwk2E	08/04/14	Travel from Vauxhall to Clapham Junction and return to London Bridge fro Wandsworth site visit
3.10	3.10	EXPJULwk2E	08/04/14	Travel from Farrington to Kings Cross and return to Kennington for dinner meeting with stakeholders
5.60	5.60	EXPJULwk2E	09/04/14	Travel from Monument to Langdon Park and return to Waterloo - attend Housing Investment Group which was held at an external venue
2.90	2.90	EXPJULwk2E	11/04/14	Bus journey 148 for lunch meeting at White Hall and return for meeting with FoL
4.60	4.60	EXPJULwk2E	15/04/14	Travel from London Bridge to Kidbrooke and return for meeting with stakeholders and site visit
1.45	1.45	EXPJULwk2E	29/04/14	Bus journey 17 for CIH Annual Conference
6.05	6.05	EXPJULwk2E	30/04/14	Travel from London Bridge to Tottenham Hale and return for Hale Village event
2.20	2.20	EXPJULwk2E	07/05/14	Travel from St James Park to London Bridge for meeting with Minister
4.50	4.50	EXPJULwk2E	08/05/14	Travel from London Bridge to Charing Cross and return to Kennington - for meeting with Lee Valley Estates
2.20	2.20	EXPJULwk2E	12/05/14	Travel from London Bridge to Bond St for Future of London Steering Group
2.20	2.20	EXPJULwk2E	14/05/14	Travel from London Bridge to Westminster for meeting with Minister
2.20	2.20	EXPJULwk2E	16/05/14	Travel from Westminster to London Bridge returning from speaking event
6.30	6.30	EXPAUGwk2C	20/05/14	Travel from Waterloo East to Abbey Wood and return for the GLA tour Thamesmead
5.40	5.40	EXPAUGwk2C	21/05/14	Travel from London Bridge to Wood Green and return to Oxford Circus for Polledri meeting
2.20	2.20	EXPAUGwk2C	22/05/14	Travel from London Bridge to Westminster for Barking Riverside meeting
2.20	2.20	EXPAUGwk2C	05/06/14	Travel from Bond St to London Bridge for breakfast meeting with stakeholder
1.80	1.80	EXPAUGwk2C	09/06/14	Travel from London Bridge to Charing Cross for DAC Beachcroft Housing Delivery Dinner Savoy Hotel
2.30	2.30	EXPAUGwk2C	11/06/14	Travel from London Bridge to Charing Cross for Rethinking Homelessness debate at Berkeley

			5.90	EXPAUGwk2C	13/06/14	Travel from Kennington to Tottenham Hale - visit to Meridian Water Housing Enfield
			2.20	EXPAUGwk2C	16/06/14	Travel from London Bridge to Oxford Circus - London Forum: Housing London
			7.60	EXPAUGwk2C	17/06/14	Travel from London Bridge to Wood Green then to Holborn and return from Goodge St to Kennington for lunch with stakeholder at Tottenham Hale meeting and VIP Reception Royal Docks Greenwich Peninsula
			7.60			
			2.20	EXPAUGwk2C	18/06/14	Travel from Tottenham Court Rd to Bank for Housing Forum lunch
			2.20	EXPAUGwk2C	19/06/14	Travel from Bond St to London Bridge for London First Event About Built to Rent
			2.20			
			6.35	EXPAUGwk2C	25/06/14	Travel from London Bridge to Westminster and return from Woolwich Arsenal to Kennington to attend Thames Clipper to Berkeley Housing and Happiness Debate
			6.35			
			2.20	EXPAUGwk2C	30/06/14	Travel from London Bridge to Lambeth North for dinner with stakeholder
			2.20			
			8.70	EXPAUGwk2C	02/07/14	Travel from Kennington to Wembley Park for Wembley visit and return from London Bridge to Goodge St for FoL Alumni Network celebration
	10.00		10.00	EXPAUGwk2C	03/07/14	Taxi from CEME to Dagenham Dock for site visit - no other mean of transport
			11.30	EXPAUGwk2C	03/07/14	Travel from Kennington to Kings Cross for breakfast with stakeholder; then travel from Fenchurch St to Dagenham Dock for Housing Investment Group; then to Embankment and return to Kennington for Lovell mid year seminar
		11.30				
			2.20	EXPAUGwk2C	04/07/14	Travel from Victoria to London Bridge for DCLG and GLA Directors meeting
			2.20			
	<b>0.00</b>	<b>22.00</b>	<b>208.90</b>			<b>0.00</b>
						<b>0.00</b>
						<b>230.90</b>

#### Assistant Director - Programme Policy and Services

Taxi Invoices	Taxi Expense Claims	Other Domestic Travel	Foreign Travel	Other Expenses	TOTAL	REF	Date	Details
	5.40				5.40	EXPAPRwk2H	14/02/14	Taxi from station to Birmingham City Council office - ExtraCare Charitable Trust visit
		30.00			30.00	EXPAPRwk2H	05/03/14	Travel from London Bridge to Brighton and return - CIH South East Conference
	<b>0.00</b>	<b>5.40</b>	<b>30.00</b>	<b>0.00</b>	<b>0.00</b>			<b>35.40</b>

**Assistant Director - Strategic Projects and Property**

Taxi Invoices	Taxi Expense Claims	Other Domestic Travel	Foreign Travel	Other Expenses	TOTAL	REF	Date	Details
		3.80			3.80	EXPMAYwk2E	09/04/14	Travel from Lewisham to Langdon Park to North Greenwich and return to London Bridge - Housing Investment Group meeting
		3.65			3.65	EXPMAYwk2E	02/04/14	Travel from London Bridge to South Kensington and return - ULI UK Residential council Conference
		8.20			8.20	EXPMAYwk2E	28/03/14	Travel from London Bridge to Pontoon Dock and return for Royal Docks visit
		1.80			1.80	EXPMAYwk2E	13/03/14	Travel from London City Airport to Blackheath returning from MIPIM
		2.20			2.20	EXPMAYwk2E	10/03/14	Travel from Blackheath to London City Airport to attend MIPIM
		3.65			3.65	EXPMAYwk2E	04/03/14	Travel from London Bridge to North Greenwich and return - Project Control meeting
		4.30			4.30	EXPMAYwk2E	26/02/14	Travel from Lewisham to Royal Albert and return to London Bridge - Royal Docks Board meeting
		5.40			5.40	EXPMAYwk2E	24/02/14	Travel from London Bridge to Turnpike Lane and return - Haringey Heartlands site visit
				40.00	40.00	EXPMAYwk2E	25/03/14	Delegation fee for ULI UK Residential Council Conference
	<b>0.00</b>	<b>0.00</b>	<b>33.00</b>	<b>0.00</b>	<b>40.00</b>			

**Head of Area, North East London**

Taxi Invoices	Taxi Expense Claims	Other Domestic Travel	Foreign Travel	Other Expenses	TOTAL	REF	Date	Details
		4.20			4.20	EXPAPRwk2D	09/01/14	Travel from Tower Gateway to Langdon Park and return for Poplar Harca Board meeting
		5.90			5.90	EXPAPRwk2D	15/01/14	Travel from London Bridge to Tottenham Hale and return - Meridian Water GLA/ Enfield Visit
		7.70			7.70	EXPAPRwk2D	22/01/14	Travel from London Bridge to Ilford and return for meeting with LB Redbridge
		5.90			5.90	EXPAPRwk2D	28/01/14	Travel from London Bridge to Seven Sisters and return - meeting at Tottenham Town Hall
		5.40			5.40	EXPAPRwk2D	18/02/14	Travel from London Bridge to Canning Town and return - Rathbone Market Site Tour
		5.90			5.90	EXPAPRwk2D	19/02/14	Travel from London Bridge to Tottenham Hale and return - Hale Village visit
		2.20			2.20	EXPAPRwk2D	19/02/14	Travel from London Bridge to Westminster for London Regional Board meeting

5.90	5.90	EXPAPRwk2D	26/02/14	Travel from London Bridge to Stratford and return - Triathlon event at East Village
10.90	10.90	EXPAPRwk2D	27/02/14	Travel from London Bridge to Chadwell Heath and return - Lymington Fields Ground-breaking Ceremony
1.45	1.45	EXPAPRwk2D	28/02/14	Travel from London Bridge to Tottenham for Breakfast briefing at the NLA
2.20	2.20	EXPAPRwk2D	28/02/14	Travel from Bond Street to London Bridge - Enfield council networking event
17.35	17.35	EXPAPRwk2D	05/03/14	Travel from London to Brighton - CIH South East Conference Gala Dinner
2.20	2.20	EXPMAYwk2B	03/03/14	Travel from Westminster to London Bridge - RICS London Infrastructure Conference
4.30	4.30	EXPMAYwk2B	06/03/14	Travel from Lewisham to Blackwall to Canning Town and return to London Bridge to visit LB Tower Hamlets
4.40	4.40	EXPMAYwk2B	14/03/14	Travel from Lewisham to East India Quay to Blackwall and return to Tower Gateway - Major Projects Board meeting at Tower Hamlets
5.00	5.00	EXPMAYwk2B	20/03/14	Travel from Cannon Street to Mile End and return - St Clement Mayoral Visit
3.20	3.20	EXPJULwk2C	01/04/14	London Bridge to Stratford-Cobham Manor Presentation,LLDC offices
2.70	2.70	EXPJULwk2C	01/04/14	Stratford to London Bridge-Cobham Manor Presentation, LLDC offices
2.80	2.80	EXPJULwk2C	07/04/14	Leicester Square to Manor House-Woodberry Down event
2.20	2.20	EXPJULwk2C	07/04/14	Manor House to Langdon Park -Poplar Harca joint steering group
2.20	2.20	EXPJULwk2C	07/04/14	Langdon Park to London Bridge-Poplar Harca joint steering group
2.80	2.80	EXPJULwk2C	09/04/14	Bank to Langdon Park DLR- HIG meeting at Spotlight
2.20	2.20	EXPJULwk2C	09/04/14	North Greenwich to London Bridge-HIG meeting at Spotlight
3.20	3.20	EXPJULwk2C	10/04/14	London Bridge to Stratford-H&L North East Team AWAY DAY
1.50	1.50	EXPJULwk2C	10/04/14	Stratford to Lewisham DLR-H&L North East Team AWAY DAY
1.60	1.60	EXPJULwk2C	11/04/14	Lewisham DLR to East India DLR-Major Projects Board-Tower Hamlets
2.20	2.20	EXPJULwk2C	11/04/14	East India DLR to London Bridge-Major Projects Board-Tower Hamlets
3.00	3.00	EXPJULwk2C	23/04/14	Fenchurch Street to Rainham-Rainham New Road - Eric Pickles Visit
1.45	1.45	EXPJULwk2C	23/04/14	Bus journey, route 287-Rainham New Road - Eric Pickles Visit
3.00	3.00	EXPJULwk2C	23/04/14	Rainham to Fenchurch Street-Rainham New Road - Eric Pickles Visit
2.20	2.20	EXPJULwk2C	24/04/14	Tower Gateway DLR to Blackwall DLR-Housing Zone meeting- Tower Hamlets
2.20	2.20	EXPJULwk2C	24/04/14	Blackwall DLR to Tower Gateway DLR-Housing Zone meeting- Tower Hamlets
1.45	1.45	EXPJULwk2C	20/05/14	Bus journey, route 48-Mildmay - May Site Visit
1.45	1.45	EXPJULwk2C	20/05/14	Bus journey, route 48-Mildmay - May Site Visit
2.20	2.20	EXPJULwk2C	20/05/14	London Bridge to Westminster-RICS London Regional Board-RICS, Parliament Sq

2.70	2.70	EXPJULwk2C	23/05/14	London Bridge to Royal Albert DLR-Housing Zones Meeting-Newham, Dockside
2.70	2.70	EXPJULwk2C	23/05/14	Royal Albert DLR to London Bridge-Housing Zones Meeting-Newham, Dockside
2.20	2.20	EXPJULwk2C	28/05/14	London Bridge-to Hackney Central-Annual review meeting- Hackney
2.20	2.20	EXPJULwk2C	28/05/14	Hackney Central to London Bridge-Annual review meeting- Hackney

<b>0.00</b>	<b>0.00</b>	<b>144.25</b>	<b>0.00</b>	<b>0.00</b>	<b>144.25</b>
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**Head of Area, South**

Taxi Invoices	Taxi Expense Claims	Other Domestic Travel	Foreign Travel	Other Expenses	TOTAL	REF	Date	Details
		8.40			8.40	EXPAPRwk2M	10/02/14	Travel from London Bridge to Woolwich and return - Meeting with LB Greenwich
		8.90			8.90	EXPAPRwk2M	24/02/14	Travel from London Bridge to Sutton and return - Meeting with LB Sutton
		5.00			5.00	EXPAPRwk2M	26/02/14	Travel from Hampton Wick to Twickenham and return - South West London housing partnership meeting
		13.30			13.30	EXPAPRwk2M	05/03/14	Travel from Hampton wick to Bromley South for site visit to Affinity Sutton Scheme, then travel to Kingston for meeting with LB Kingston
	7.40				7.40	EXPAUGwk2H	31/03/14	Taxi from City Hall to City of London to drop off two boxes of signed legal documents needed for land deal
		5.90			5.90	EXPAUGwk2H	12/03/14	Travel from London Bridge to Woolwich Arsenal and return for meeting with London Borough of Greenwich to discuss housing issue
		8.20			8.20	EXPAUGwk2H	27/03/14	Travel from Hampton Wick to Kidbroke and return to office for GLA project site visit
		3.50			3.50	EXPAUGwk2H	08/04/14	Travel from Clapham Junction to London Bridge for potential housing zone site visit
		2.20			2.20	EXPAUGwk2H	14/04/14	Travel from London Bridge to Victoria for meeting with DCLG
		9.50			9.50	EXPAUGwk2H	17/04/14	Travel from London Bridge to Erith and return for GLA project site visit
		5.00			5.00	EXPAUGwk2H	23/04/14	Travel from Hampton Wick to Wandsworth Town and return for meeting with LB Wandsworth
		8.50			8.50	EXPAUGwk2H	28/04/14	Travel from Hampton Wick to Bromley South and return to office for meeting with LB Bromley
<b>0.00</b>	<b>7.40</b>	<b>78.40</b>	<b>0.00</b>	<b>0.00</b>	<b>85.80</b>			

**No expense claims were made by the following officers between 01 April 2014 to 31 August 2014:**

**Private Office**

Deputy Mayor for Policing and Crime  
Advisor for Olympic and Paralympic Legacy  
Senior Adviser - Mentoring

**Assembly & Secretariat**

Executive Director of Secretariat  
Head of Special Projects and Elections  
Head of Assembly External Relations  
Head of Scrutiny and Investigation  
Head of Committee and Member Services

**External Affairs**

Assistant Director - External Relations  
Head of Public Liaison and Community  
Head of Media

**Community & Intelligence**

Head of Paid Service & Executive Director, Communities and Intelligence  
Assistant Director - Health and Communities  
Head of Education and Youth  
Head of Governance and Resilience  
Programme Director Team London

**Development & Environment**

Executive Director of Development, Enterprise and Environment  
Assistant Director - Environment  
Assistant Director Capital Projects and Design  
Assistant Director - Regeneration  
Assistant Director - Economic and Business Policy  
Assistant Director - Planning

**Resources**

Executive Director - Resources  
Head of Technology Group  
Assistant Director - Human Resources & Organisational Development  
Head of Facilities Management

**Housing and Land**

Head of Area, North West London

# Subject: Register of Gifts and Hospitality – Mayor and Assembly Members

Report to: Audit Panel

Report of: Monitoring Officer

Date: 22 October 2014

This report will be considered in public

## 1. Summary

- 1.1 This report sets out details of the gifts and hospitality declared by the Mayor and Assembly Members in the period 1 February 2014 to 1 September 2014.

## 2. Recommendation

- 2.1 **That the Panel notes this report and the contents of Appendix 1, which sets out gifts and hospitality declared by the Mayor and Members of the London Assembly in the period from 1 February 2014 (10am) until 1 September 2014 (10am).**

## 3. Background

- 3.1 The Mayor and Assembly Members are required to register with the Monitoring Officer any gift or hospitality received in connection with their official duties that has a value of £25 or over, and also the source of the gift or hospitality.
- 3.2 Gifts and hospitality were last reported to the Audit Panel on 20 March 2014 covering declarations from 1 September 2013 (10am) until 1 February 2014 (10am), a period of five months.
- 3.3 **Appendix 1** sets out gifts and hospitality declared by the Mayor and Assembly Members for a period of seven months.
- 3.4 The Mayor and Members are required to make declarations within 28 days of receiving and/or becoming aware of gifts, hospitality or interests. The Panel is asked to note that not all declarations may have been made in relation to gifts and hospitality received during the period. Any declarations of gifts and hospitality which are made in relation to the period but declared after 10am on 1 September 2014 will be reported to the next Audit Panel meeting that considers this item.

## 4. Issues for Consideration

4.1 A number of points arise from the declared items set out in **Appendix 1**:

- A total of 153 declarations were made by the Mayor and Members of the Assembly in relation to gifts or hospitality of a value of £25 or over registered within this period of seven months compared with 185 in the preceding reporting period, which covered approximately five months.
- 30 declarations were made by the Mayor, Boris Johnson, and 123 declarations were made in total by the Members of the Assembly.
- The schedule of declarations from 10am on 1 February 2014 until 10am on 1 September 2014, is as follows:

30 declarations	The Mayor, Boris Johnson
0 declarations	2 Members
1 declarations	9 Members
2 declarations	4 Members
3 declarations	4 Members
4 declarations	1 Member
12 declarations	1 Member
13 declarations	1 Member
18 declarations	1 Member
22 declarations	1 Member
25 declarations	1 Member

- In this period, the highest number of declarations registered by any one person was by the Mayor, Boris Johnson.
- As for previous reports, a significant proportion of the declarations made by the Mayor were related to gifts and hospitality in relation to liaison with suppliers, stakeholders, professional networks and partner companies.
- Common declarations continue to be in relation to hospitality in the form of lunches or dinners provided for Assembly Members and in respect of ceremonial gifts.
- Some Members register gifts and hospitality that have a value of under £25. Although this is not a legal requirement, they are published on the on-line database, but are not recorded in this report.

## 5. Legal Implications

5.1 Under the Corporate Governance Framework Agreement, the GLA has committed to requiring its elected members to declare the receipt of any gifts and hospitality with an estimated value of at least £25.



5.2 The GLA Code of Conduct provides that:

- the procedures under which registration and declaration of interests, gifts and hospitality are to be made are set out in Appendix 5 of the Code (at section 17); and
- all Members are required to continue to declare the receipt of any gifts and hospitality in accordance with the Authority's existing procedures and guidance, by registering gifts and hospitality received on the Authority's on-line database (Appendix 5, paragraph 1.6).

5.3 Standing Order 11.1 C of the GLA Standing Orders provides that the Mayor, each Assembly Member, and every other co-opted member of an Assembly committee or subcommittee shall comply with the Code of Conduct and shall comply with any guidance, procedures or requirements relating to the Code that are approved and issued by the Authority's Monitoring Officer. The Mayor and Assembly jointly approved the Authority's gifts and hospitality policy in May 2014.

## 6. Financial Implications

6.1 There are no financial implications arising from this report.

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### List of appendices to this report:

Appendix 1 – Schedule of gifts and hospitality of Mayor and Elected Members

<b>Local Government (Access to Information) Act 1985</b>
List of Background Papers: None
Contact Officer: Bharti Keshur Telephone: 020 7983 4207 E-mail: <a href="mailto:bharti.keshur@london.gov.uk">bharti.keshur@london.gov.uk</a>

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<b>Gifts and Hospitality Mayor and Assembly Members 01.02.2014 (10am)- 01.09.2014 (10am)</b>			
<b>Name</b>	<b>Date of Gift/ Hospitality</b>	<b>Detail of Gift/ Hospitality</b>	<b>Donor/ Provider of Gift/ Hospitality</b>
Andrew Boff	17/06/2014	Meal at Restaurant in Baku, Azerbaijan	Ministry of Justice, Azerbaijan
Andrew Dismore	05/03/2014	CST Annual Dinner 2014	CST (Community Security Trust)
Boris Johnson	25/07/2014	Town Membership	Chelsea Arts Club
Boris Johnson	07/07/2014	Painting	Lord and Lady McAlpine
Boris Johnson	02/07/2014	Sou'wester, hat and coat	LBC Radio
Boris Johnson	25/06/2014	Hermes Scarf (£235) Ash Tray (£465)	Abhishek Lodha, Lodha Group
Boris Johnson	24/06/2014	Pen	Vernon Hill, Metro Bank
Boris Johnson	19/06/2014	Flowers	Joanna Lumley
Boris Johnson	19/06/2014	Hamper	Subaskaran Allirajah & Anwara Ali
Boris Johnson	23/04/2014	Decorative Vase	Mr Ni, Zhongrong Group
Boris Johnson	09/04/2014	Lunch, Steve Auckland	Metro
Boris Johnson	08/04/2014	Silver Carriage Clock	Michael D Higgins, Irish President
Boris Johnson	08/04/2014	Cycling Jersey	ABF Soldiers Charity
Boris Johnson	08/04/2014	Lunch with Paul Waugh and Sam Macrory	Total Politics and Politics Home
Boris Johnson	07/04/2014	Book: Children of London	Richard Bradbury
Boris Johnson	11/03/2014	Castlebar Gaelic Football shirt, Food gift pack, Chocolates, Calendar	Mayor of Castlebar
Boris Johnson	10/03/2014	Accommodation – Majestic Hotel, Cannes, during MIPIM Conference	Reed Midem
Boris Johnson	10/03/2014	Return car transfer, Nice Airport - Cannes	Reed Midem
Boris Johnson	10/03/2014	Conference registration	Reed Midem
Boris Johnson	09/03/2014	Framed Picture	Chairman, Gatehouse Bank
Boris Johnson	05/03/2014	Hospitality at Official Speaking engagement – Legacy List dinner	Jon Caudwell

Boris Johnson	26/02/2014	Dinner	Benedict Brogan, Political Editor, The Daily Telegraph
Boris Johnson	21/02/2014	Gift Box of Dates	Embassy of the United Arab Emirates
Boris Johnson	06/02/2014	Dinner with Jason Seiken, Chief Content Editor & Chris Evans, Editor	Telegraph Media Group
Boris Johnson	05/02/2014	Ticket and hospitality at Conservative Party, Black & White Ball	Peter Deubens, Oakley Capital Limited
Boris Johnson	03/02/2014	Lunch with Martin Ivens & Anne McElvoy	The Times
Boris Johnson	03/02/2014	Geox Jacket	Mario Moretti Polegato, CEO Geox
Boris Johnson	31/01/2014	Suit	Eve Group, Hong Kong
Boris Johnson	29/01/2014	Book	RNLI
Boris Johnson	22/01/2014	Dinner at World Economic Forum – official speaking engagement	Morgan Stanley
Boris Johnson	22/01/2014	Return Transfers Zurich airport to Davos	World Economic Forum
Boris Johnson	17/11/2013	Dinner at Awards Ceremony	Evening Standard
Caroline Pidgeon	21/08/2014	Hospitality Bag	Thames Clippers
Caroline Pidgeon	01/05/2014	Donated the £50 received for completing Abellio market research survey to 'Time & Talents charity' (Director, Kat Osborn)	Abellio
Darren Johnson	14/05/2014	Engraved Parker pen to commemorate Darren Johnson AM's chairmanship of the London Assembly, 2013/14	Greater London Authority
Darren Johnson	09/04/2014	Banquet for President of Ireland	City of London Corporation
Darren Johnson	26/03/2014	Ornamental porcelain dish	Berlin House of Representatives
Dr Onkar Sahota	16/01/2014	London Local Government Dinner at the Mansion House	City of London Corporation
Gareth Bacon	30/04/2014	Visit to Auschwitz-Birkenau (including flights and meals)	The Holocaust Education Trust
Gareth Bacon	20/01/2014	Lunch at Institution of Civil Engineers, London SW1	Martin Baggs, CEO, Thames Water
James Cleverly	02/07/2014	James Cleverly and wife attending Conservative	CTF Partners

		Party Summer Ball, Hurlingham Club	
James Cleverly	29/06/2014	Garden party attended by James Cleverly and family	Mrs Diana Esler
James Cleverly	24/06/2014	Dinner at Mansion House	The Lord Mayor of London
James Cleverly	29/05/2014	Reception and dinner at St James's Palace	Clare Pelham, Chief Executive, Leonard Cheshire Disability
James Cleverly	30/04/2014	Visit to Auschwitz-Birkenau (including flights and meal)	The Holocaust Educational Trust
James Cleverly	24/04/2014	Private dinner with General Officer Commanding, London District, attended by Jame Cleverly and wife	Majo-Gen Smyth-Osborne, GOC, London District
James Cleverly	05/03/2014	CST annual dinner, Grosvenor House, London W1	Dame Gail and Mr Gerald Ronson CBE
James Cleverly	12/02/2014	City of London Corporation dinner, EC2	Alderman Nicholas Anstee, Chairman, Audit and Risk Management Cttee
James Cleverly	10/02/2014	Dinner at HAC, Armoury House, EC1	Jeremy Havard, Honourable Artillery Company
James Cleverly	06/02/2014	Lunch in Officers' Mess, Wellington Barracks, attended by James Cleverly and wife	Maj-Gen Smyth-Osbourne, General Officer Commanding, London District
James Cleverly	20/01/2014	Lunch at Institution of Civil Engineers, London SW1	Martin Baggs, CEO, Thames Water
James Cleverly	16/01/2014	London Government dinner, Mansion House	The Lord Mayor of London
Jennette Arnold	13/02/2014	University of East London Honorary Awards Dinner at the House of Lords	University of East London
Jenny Jones	04/04/2014	1 Glastonbury ticket to speak in the Speaker's Forums in the Green Fields and Left Fields	Glastonbury Festivals Ltd, Green Fields, Speakers Forum
Jenny Jones	26/11/2013	Private tour and reception, Tower of London	Colonel Dick Harrold OBE, Tower Group Director, Historic Royal Palaces
Jenny Jones	02/10/2013	Dragon Awards dinner, Mansion House, London EC4	Alderman Roger Gifford, Lord Mayor of London
Joanne McCartney	29/04/2014	Dinner at CEFTUS Community Achievement Awards ceremony	CEFTUS
John Biggs	24/01/2014	Two tickets for a Burns Night Supper at Stratford Old Town Hall	Mayor of Newham
Kit Malthouse	08/07/2014	BITC's National Business Awards Gala Dinner	BITC

Kit Malthouse	08/07/2014	Two Cities Luncheon	Cities of London and Westminster Conservative Association
Kit Malthouse	07/07/2014	Tour de France – Lunchtime Reception	Rt Hon the Lord Mayor of London
Kit Malthouse	07/07/2014	Tour de France – Finish Line at The Mall	TfL
Kit Malthouse	26/06/2014	Financial Times Summer Party	Financial Times
Kit Malthouse	15/06/2014	Tech Summit Dinner	Bloomberg Philanthropies
Kit Malthouse	19/05/2014	Dinner to celebrate the Creative Industries	Lord Mayor of Westminster
Kit Malthouse	13/05/2014	Conference in Amsterdam (Return flight – London to Amsterdam)	Amsterdam Smart City (ASC)
Kit Malthouse	08/05/2014	BT Sports Industry Dinner Awards	BT
Kit Malthouse	07/05/2014	Lunch	Edwardian Group London
Kit Malthouse	01/05/2014	Conference (Lunch, Drinks Reception and Dinner)	London & Partners
Kit Malthouse	11/04/2014	Dinner	UCL Partners
Kit Malthouse	01/04/2014	Launch of New Data Science Institute (Reception & Dinner)	Imperial College
Kit Malthouse	27/03/2014	CPA Annual Lunch at the Guildhall	City & Westminster Property Associations
Kit Malthouse	24/03/2014	Trade Mission to San Francisco (Hotel, Breakfast, Lunch and Dinner)	London & Partners
Kit Malthouse	23/03/2014	Trade Mission to San Francisco (Hotel and Dinner)	London & Partners
Kit Malthouse	17/03/2014	IBAC Dinner	Johnson & Johnson
Kit Malthouse	12/03/2014	Lunch, pen, money box, promotional items (Lunch £50.00 – promotional items £40.00)	Lord Flight, Metro Bank
Kit Malthouse	11/03/2014	The CityUK Strategy Away Day Dinner	The CityUK
Kit Malthouse	08/03/2014	Dinner & Drinks	Old Lerpollian Society
Kit Malthouse	22/02/2014	England v Ireland Rugby Match & Lunch at Twickenham	England Rugby Football Union
Kit Malthouse	20/02/2014	Lunch	Ruth Duston, Northbank BID
Kit Malthouse	13/02/2014	Chinese New Year Lunch	London & Partners
Kit Malthouse	16/01/2014	The London Government Dinner	The Lord Mayor of London
Kit Malthouse	14/01/2014	Business Dinner with the Rt Hon Greg Clark MP	City of London
Murad Qureshi	16/07/2014	London Tradition Queen's Award at London Tradition 96B Wallis Road, E9 5L	London Tradition Ltd

Murad Qureshi	10/07/2014	Thames Estuary Partnership Summer Networking event at the Thames Pavilion of the House of Commons	CH2M HILL
Murad Qureshi	08/07/2014	The Bruton Group with Lord Deighton dinner at Satoria, 20 Saville Road, W1s 3PR	The Bruton Group
Navin Shah	17/06/2014	Ticket and hospitality for FA Cup final at Wembley Stadium	Raj Soni
Navin Shah	11/11/2013	Drinks for Diwali event at City Hall	Regency Drinks Club
Nicky Gavron	10/03/2014	Thames Water Labour Lunch on Monday 10 March 2014	Thame Water
Nicky Gavron	10/02/2014	London Government Dinner, 16 January 2014	City Corporation of London
Richard Tracey	26/03/2014	Reception on board the Silver Sturgeon	Port of London Authority
Roger Evans	07/07/2014	Tour de France – Lunchtime Reception	Rt Hon the Lord Mayor of London
Roger Evans	07/07/2014	Tour de France – Afternoon Reception at the Mall	TfL
Roger Evans	03/07/2014	Lunch	Phil Briscoe, Managing Director, Bellenden
Roger Evans	25/06/2014	Summer Reception	Trust for London
Roger Evans	23/06/2014	Dinner – Professionalising the Police	Cityforum Ltd
Roger Evans	11/06/2014	Beating the Retreat & Reception, Horse Guards Parade	Major General E A Smyth-Osbourne CBE, Household Division, British Army
Roger Evans	02/06/2014	Reception & Dinner – Policing Global Cities	Palantir
Roger Evans	27/05/2014	Dinner with Mr Solly & Parvez Ahmend	Mr Solly Ahmend, Bekash Restaurant, Romford
Roger Evans	30/04/2014	Visit to Auschwitz-Birkenau (including flights and meals)	The Holocaust Educational Trust
Roger Evans	10/04/2014	Policy & Resources Committee Dinner	City of London
Roger Evans	27/03/2014	Trustees Dinner	Trust for London
Roger Evans	11/03/2014	The High Commissioner’s Ball	The Royal Commonwealth Society
Roger Evans	03/03/2014	The London Dinner	Eversheds
Roger Evans	06/02/2014	Lunch in Officers’ Mess, Wellington Barracks	Maj-General Smyth –Osbourne, General Officer Commanding, London District
Roger Evans	23/01/2014	London First Awards Dinner	London First
Roger Evans	22/01/2014	Total Policing Awards Lunch	Metropolitan
Roger Evans	16/01/2014	The London Government Dinner	The Lord Mayor of London

Roger Evans	15/01/2014	Dinner at Carlton Club	Mike Flynn Associates
Stephen Knight	26/03/2014	Porcelain "Leaf" Dish received from the Berlin House of Representatives	Berlin House of Representatives
Steve O'Connell	16/04/2014	1x ticket ( in a box) for Crystal Palace vs Everton football match	Crystal Palace Football Club
Steve O'Connell	14/04/2014	1x suit given to Steve in his capacity as a CPFC Foundation Trustee	Crystal Palace Football Club Foundation
Steve O'Connell	02/03/2014	1x ticket to CPFC vs Swansea football match (02/03/14)	Crystal Palace Football Club
Steve O'Connell	02/03/2014	Coach travel from Croydon to Swansea – 02/03/14	Porter & Laker, Farr Vintners
Tom Copley	07/08/2014	Lunch	Sam Emery, London Communications Agency
Tom Copley	18/07/2014	Lunch at Orso	Marc Vlessing, CEO, Pocket Living
Tom Copley	09/07/2014	Lunch at Le Pont de la Tour	Peter Bingle
Tom Copley	30/06/2014	London First Dinner	London First and The Crown Estate
Tom Copley	26/06/2014	Hospitality for British Humanist Association, President's Reception – in London's Living Room	British Humanist Association
Tom Copley	25/03/2014	Two tickets for Rift Zone at New Diorama Theatre, of which I am a trustee	New Diorama Theatre
Tom Copley	10/03/2014	Thames Water Lunch	Thames Water
Tom Copley	28/02/2014	Two tickets to Dog Days at Theatre 503	Theatre503
Tom Copley	13/02/2014	Two tickets to The Robbers at New Diorama Theatre	New Diorama Theatre
Tom Copley	10/02/2014	Lunch at Magdalen, Tooley Street	Peter Bingle
Tom Copley	07/02/2014	Two tickets to A World Elsewhere at Theatre503	Theatre503
Tom Copley	06/02/2014	Lunch at Roast	Jason Beattie, Political Editor, Daily Mirror
Tom Copley	30/01/2014	Ticket to a fundraising dinner for the Kaleidoscope Trust, which works to uphold international LGBT rights	Unite the union
Tony Arbour	08/07/2014	Dinner at LGA Conference x2 invitations	Price Waterhouse Cooper
Tony Arbour	04/07/2014	Two tickets to Lensbury Summer Ball	The Lensbury, Broom Road, Teddington
Tony Arbour	14/10/2014	Thames Water Lunch hosted by Martin Baggs, CEO	Thames Water
Valerie	09/05/2014	Reimbursement of expenses (hotel, travel, meals)	National Democratic Institute for



Shawcross		incurred in respect of voluntary participation as a Trainer on a course to develop democracy in the Middle east/ North Africa	International Affairs
Victoria Borwick	15/08/2014	Tickets and lunch	Longines Global Champions Tour
Victoria Borwick	14/08/2014	Flowers	Cadogan Estates
Victoria Borwick	14/08/2014	Launch of Arabia Magazine	Arab – British Chamber of Commerce
Victoria Borwick	05/08/2014	Ceremony & reception at “Tower of London Remembers”	Historic Royal Palaces
Victoria Borwick	21/07/2014	Reception	Westminster Property Association
Victoria Borwick	14/07/2014	Reception & gift of a pen and scroll	Guys & St Thomas Hospital
Victoria Borwick	03/07/2014	Dinner and book launch (“The Fourth Revolution” by John Micklewait)	Pi Capital
Victoria Borwick	22/06/2014	Book, umbrella and reception to celebrate Year of the Bus	TfL
Victoria Borwick	19/06/2014	Festival of Flights at Biggin Hill	Biggin Hill Airport Ltd
Victoria Borwick	17/06/2014	Reception	Montblanc Cultural Foundation
Victoria Borwick	11/06/2014	Beating the Retreat & Reception, Horse Guards Parade	Major General E A Smyth-Osbourne CBE, Household Division, British Army
Victoria Borwick	02/06/2014	CD and purse	Ambassador of the Republic of Cabo Verde
Victoria Borwick	20/05/2014	Reception and book	Bell Pottinger
Victoria Borwick	28/04/2014	Lunch x2 and dinner x1 while judging London Civil Engineering projects (28 <sup>th</sup> & 29 <sup>th</sup> April)	Institute of Civil Engineers
Vitoria Borwick	17/04/2014	Dinner	Barking Conservatives
Victoria Borwick	15/04/2014	RAC Club Awards lunch	Royal Automobile Club Awards Event
Victoria Borwick	06/04/2014	Dinner	Queen’s Colour Squadron of the RAF
Victoria Borwick	04/04/2014	Awards event representing the Mayor honouring Asian contributions	The Asian Awards
Victoria Borwick	01/04/2014	Dinner	The Worshipful Company of Glaziers
Victoria Borwick	13/03/2014	Royal Marines Concert x2	The Royal Navy and Royal Marines Charity
Victoria Borwick	03/03/2014	Dinner	London First
Victoria Borwick	06/02/2014	Reception & Royal Gun salute	Major General Ed Smyth-Osbourne CBE, General Officer Commanding London District



# Subject: Register of Gifts and Hospitality: Members of Staff – Report of the Monitoring Officer

**Report to: Audit Panel**

**Report of: Monitoring Officer**

**Date: 22 October 2014**

**This report will be considered in public**

## 1. Summary

- 1.1 This report sets out details of the gifts and hospitality received by staff in the period from 1 February 2014 (10am) to 1 September 2014 (10am).

## 2. Recommendation

- 2.1 **That the Panel notes the declared gifts and hospitality by (i) staff directly appointed by the Mayor under section 67(1) of the Greater London Authority Act 1999 (as amended) and (ii) senior staff appointed by the Head of Paid Service, namely staff at Head of Unit level and above, during the period from 1 February 2014 (10am) to 1 September 2014 (10am)**

## 3. Background

- 3.1 This report notifies the Panel of gifts and hospitality declared by staff from the period of 10am on 1 February 2014 to 10am on 1 September 2014.
- 3.2 **Appendix 1** sets out gifts and hospitality declared by staff directly appointed by the Mayor under section 67(1) of the GLA Act 1999 (as amended) during the relevant period; and
- 3.3 **Appendix 2** sets out gifts and hospitality declared by senior staff (Heads of Unit and above) appointed by the Head of Paid Service during the relevant period.
- 3.4 Staff gifts and hospitality were last reported to the Audit Panel on 20 March 2014 and covered the period from 1 September 2013 (10am) until 1 February 2014 (10am).

- 3.5 The Code of Ethics for Staff requires members of staff to notify the Monitoring Officer of all gifts and hospitality which they have received where the value is £25 or over, within 28 days of receipt. The Panel is asked to note that it is possible that not all gifts and hospitality received during the relevant period will have been declared to the Monitoring Officer. Any gifts and hospitality received during the relevant period but declared to the Monitoring Officer after 10am on 1 September 2014 will be reported to the next Audit Panel meeting that considers this item.
- 3.6 Employees directly appointed by the Mayor under section 67 (1) of the GLA Act 1999 and Senior staff appointed by the Head of Paid Service have agreed, under their contracts of employment, that any gifts and hospitality and interests that they register will be open to public inspection. The gifts, hospitality and interests are itemised on Registers which are published on the GLA website; paper copies are also kept with the Monitoring Officer.
- 3.7 This report relates only to gifts and hospitality received by senior members of staff. The notification of the receipt of gifts and hospitality by the Mayor and Members of the Assembly is the subject of a separate report on this agenda. Unlike the register for Members of the Authority, the register for all staff (apart from the mayoral appointees and senior staff appointed by the Head of Paid Service) is not accessible to the public.

#### **4. Issues for Consideration**

- 4.1 A number of points arise from the declared items set out in **Appendices 1 and 2**:
- A total of 230 declarations were made by members of staff in relation to gifts and hospitality received at a value of £25 or over within the period covered by the report (seven months). This compares with 169 notifications by members of staff in the preceding reporting period, which covered approximately five months.
  - A total of 9 members of staff, directly appointed by the Mayor under section 67(1) of the GLA Act 1999 (as amended), made 141 of the staff declarations. Richard Blakeway, Deputy Mayor for Housing, Land and Property, registered the highest number amongst the Mayoral Appointees, with 51 declarations.
  - 12 members of senior staff appointed by the Head of Paid Service (namely Heads of Unit and above) made 39 of the declarations.
  - One of the declarations was made on behalf of members of staff who collectively received 400 tickets (for themselves and friends and family) to the FINA World Diving Series at the Aquatic Centre.
  - 49 declarations were made by other officers of the GLA.
  - The breakdown of the 49 declarations by Directorate is:

Mayor's Office – (section 67 (2) appointed staff) – 16;

Assembly & Secretariat – 3;

External Affairs – 3;

Communities and Intelligence – 8;

Development, Enterprise and Environment – 14;

Housing and Land – 4; and

Corporate Management - 1

- Staff may have changed Directorate between the period of registering any gifts and hospitality and collation of the database for this report. The above breakdown is based on the Directorate staff worked in at the time they registered the gift or hospitality.
- The notifications are varied relating to liaison with suppliers, stakeholders and professional networks and to the receipt of ceremonial gifts received from visitors and the Monitoring Officer continues to review declarations registered.

## 5. Legal Implications

- 5.1 The Greater London Authority has adopted the Code of Ethics and Standards for staff. The Code is not a statutory requirement but compliance with it is a term of the contract of employment of each member of staff of the GLA.
- 5.2 Paragraph 2.13(a) of the GLA's Code of Ethics and Standards for staff provides – *Offers of hospitality must be treated with caution whenever any suggestion of improper influence could arise. To prevent any improper behaviour, or suggestion of improper behaviour arising staff must take great care when hospitality is offered. Hospitality accepted should not be extravagant and nor should it be taken from the same client/individual on a frequent basis.*
- 5.3 Paragraph 2.13(b) further provides that- *If staff are in doubt about whether hospitality offered can be accepted advice should be sought from the relevant Director. Staff must register receipt of any hospitality.*
- 5.4 The detailed requirements relating to the registration of the receipt of gifts and hospitality by members of staff are set out in the Authority's gifts and hospitality policy, which was adopted by the Mayor (for the officers he appoints directly and for the Authority's statutory officers), the Assembly (for the Authority's statutory officers, jointly with the Mayor) and by the Head of Paid Service (for all other staff) in May 2014.
- 5.5 GLA officers appointed directly by the Mayor (under section 67 of the GLA Act 1999) have a different term in their written statement of employment particulars. This states:

***Hospitality and gifts*** *You must treat any offers of hospitality or gifts with caution. You should get advice from Legal and Procurement if in doubt. If you receive any hospitality or gifts, you must*

*record it on the Gifts and Hospitality Register... Your register is open to public inspection, and will be placed on the Authority's intranet and internet, in accordance with the Authority's commitment to the principles of good governance (integrity, openness and accountability.)*

- 5.6 Senior staff appointed by the Head of Paid Service (namely Heads of Unit and above) have also agreed for their register entries to be published.

## **6. Financial Implications**

- 6.1 There are no financial implications arising from this report.

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### **List of appendices to this report:**

Appendix 1 – Schedule of gifts and hospitality of staff directly appointed by the Mayor

Appendix 2 – Schedule of gifts and hospitality of senior staff appointed by the Head of Paid Service

<b>Local Government (Access to Information) Act 1985</b>
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List of Background Papers:
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None
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Contact Officer:	Bharti Keshur
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Telephone:	020 7983 4207
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E-mail:	<a href="mailto:bharti.keshur@london.gov.uk">bharti.keshur@london.gov.uk</a>
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<b>Gifts and Hospitality Mayoral Appointees 01.02.2014 (10am)- 01.09.2014 (10am)</b>			
<b>Name</b>	<b>Date of Gift/ Hospitality</b>	<b>Detail of Gift/ Hospitality</b>	<b>Donor/ Provider of Gift/ Hospitality</b>
Andrew Gilligan	24/07/2014	Bike	Christ Boardman, Boardman Bikes
Andrew Gilligan	26/02/2014	Dinner with Danish Ambassador, Claus Grube	Danish Ambassador
Gerard Lyons	22/01/2014	Dinner whilst at Davos	Morgan Stanley
Gerard Lyons	16/01/2014	Dinner	City of London Corporation
Isabel Dedring	03/07/2014	Two tickets to the 238 <sup>th</sup> Anniversary of Independence of the United States of America Reception.	US Embassy, London
Isabel Dedring	07/05/2014	Dinner hosted by Regional Plan Association (RPA), as part of RPA Transit Leadership Summit	Regional Plan Association
Matthew Pencharz	18/07/2014	Lunch	Conradin Rasi (Energy Attaché to Swiss Embassy)
Matthew Pencharz	08/07/2014	Dinner	UCL (University College London)
Matthew Pencharz	03/07/2014	2x Concert tickets (Arcade Fire)	Royal Parks
Matthew Pencharz	17/06/2014	Bottle of Pol Roger Champagne	Land Securities
Matthew Pencharz	12/06/2014	Return Flights to Istanbul/ C40 Board Dinner/ 1 Night Hotel Accommodation 12 – 13 June	C40 Cities climate leadership group
Matthew Pencharz	14/05/2014	Guardian Sustainable Business Awards/ Small gift bag (chocolates/toiletries/book)/ Drinks Reception	The Guardian
Matthew Pencharz	13/05/2014	Entrance to Networking event and dinner	Bruton Group
Matthew Pencharz	14/04/2014	3 bottle of wine	Anna Birley – Marketforce Communications
Matthew Pencharz	25/03/2014	Marketforce conference dinner following speech	Siemens
Matthew Pencharz	17/03/2014	Dinner	C40 Climate Leadership Group

Matthew Pencharz	07/03/2014	Lunch	Andrew Smith – Connect Communications
Matthew Pencharz	04/03/2014	Dinner	UK Green Building Council
Matthew Pencharz	03/02/2014	Flights, 4 nights accommodation, meals	C40
Matthew Pencharz	23/01/2014	Dinner	London First
Matthew Pencharz	21/01/2014	Lunch	Grosvenor
Matthew Pencharz	16/01/2014	Dinner	City of London Corporation
Munira Mirza	05/06/2014	2 tickets – Russell Maliphant production at £27 each	Sadlers Wells Theatre
Munira Mirza	30/05/2014	Dinner	Rohan Silva
Munira Mirza	29/05/2014	2 tickets for the Royal Opera House production of Dialogues at £185 per ticket	Royal Opera House
Munira Mirza	25/04/2014	Lunch	Howard Dawber – Canary Wharf Group
Munira Mirza	13/04/2014	2 tickets for Olivier Awards 2014	Society of London Theatres
Munira Mirza	18/03/2014	Book	Brett Rogers
Munira Mirza	14/03/2014	Flight and hotel accommodation to Dubai from 14.03.2014 – 18.03.2014	GEMS Education
Munira Mirza	05/03/2014	Dinner	Legacy List
Munira Mirza	07/02/2014	Opera tickets x2	Royal Opera House
Munira Mirza	03/12/2013	2 tickets for press night of Henry V	Michael Grandage Company
Munira Mirza	17/11/2013	1 ticket for the Evening Standard awards	Evening Standard
Richard Blakeway	28/07/2014	Dinner	Lord Best, Hanover
Richard Blakeway	17/07/2014	Dinner and Debate	CEPS (Centre d'Etude et de Prospective Strategique) & the Eclairage Club
Richard	05/07/2014	Lunch & two tickets to Wimbledon ladies final	Lodha Group



Blakeway			
Richard Blakeway	04/07/2014	Lunch	Richard Margree, Knight Dragon
Richard Blakeway	25/06/2014	Dinner	Chartered Institute of Housing
Richard Blakeway	20/06/2014	Lunch	Lodha Developers UK Limited
Richard Blakeway	12/06/2014	Dinner	London Urban Visits in Partnership with Bow Arts Trust
Richard Blakeway	03/06/2014	Dinner	PWC
Richard Blakeway	02/06/2014	Dinner	Lord Mayor of Westminster
Richard Blakeway	21/05/2014	Dinner	Andy Hobart, Wates Living Space
Richard Blakeway	15/05/2014	Lunch	Harvey McGrath
Richard Blakeway	13/05/2014	Dinner	Irwin Mitchell Solicitors
Richard Blakeway	29/04/2014	Dinner – Blue Boar Smokehouse, SW1H	Cllr Philippa Roe – Westminster City Council
Richard Blakeway	28/04/2014	Dinner - Hutong	William Cheng – Zhong Rong Group
Richard Blakeway	04/04/2014	Lunch – Lancaster London Hotel, W2 2TY	Council of Mortgage Lenders
Richard Blakeway	02/04/2014	Lunch – Butler’s Wharf Chophouse	David Camp – Stanhope Plc
Richard Blakeway	02/04/2014	Dinner – Hotel Russell, London WC1	Shelagh Grant – Housing Forum
Richard Blakeway	12/03/2014	Lunch at MIPIM Conference	London First and SNR Denton
Richard Blakeway	12/03/2014	London First Dinner at MIPIM Conference	London First

Richard Blakeway	11/03/2014	Dinner at MIPIIM Conference	ARUP
Richard Blakeway	10/03/2014	Delegate Registration for attendance at MIPIIM Conference 2014	Reed Midem
Richard Blakeway	10/03/2014	Airport Transfers	Reed Midem
Richard Blakeway	10/03/2014	Dinner at MIPIIM Conference	Jones Lang LaSalle
Richard Blakeway	10/03/2014	London First Reception at MIPIIM Conference	Jones Lang LaSalle
Richard Blakeway	10/03/2014	Accommodation for three nights. Attendance at MIPIIM Conference	Reed Midem
Richard Blakeway	26/02/2014	Dinner – Victoria and Albert Museum, Cromwell Road, Kensington, SW7 2RL	Citi Private Bank
Richard Blakeway	20/02/2014	Dinner at Hispania Restaurant, 72-74 Lombard Street, EC3V 9AY	William Cheng, Zhong Rong Group
Richard Blakeway	17/02/2014	Dinner at La Porte des Indes Restaurant, 32 Bryanston Street, W1	James Moody, Redrow Homes
Richard Blakeway	11/02/2014	Return travel from London to Brussels (Eurostar)	Teamwork
Richard Blakeway	09/02/2014	Donation to Samaritans	Neil Toner, Devonshires Solicitors
Richard Blakeway	06/02/2014	Lunch – Devonshires Solicitors, 20 Finsbury Circus, EC2M 7DT	Neil Toner, Devonshires Solicitors
Richard Blakeway	06/02/2014	Dinner – Dukes Hotel, 35 St James' Palace, SW1A	David O'Leary – Home Builders Federation
Richard Blakeway	05/02/2014	CIH Presidential Dinner – Natural History Museum	Chartered Institute of Housing
Richard Blakeway	31/01/2014	Suit	Eve Group, Hong Kong
Richard Blakeway	23/01/2014	London First Awards Dinner – St Paul's Cathedral, Churchyard, EC4M 8AD	Peter Vernon – Grosvenor
Richard	17/01/2014	Lunch – Butlers Wharf Chophouse, 36e Shad	David Montague, L&Q Group

Blakeway		Thames, SE1 2YE	
Richard Blakeway	16/01/2014	Local Government Dinner – Mansion House	City of London
Richard Blakeway	14/01/2014	Dinner – The Exchange, Fielden House, 28 London Bridge, SE1 9SG	Ed Hickey – Centre for London
Richard Blakeway	10/12/2013	Lunch – Butlers Wharf Chophouse, 36e Shad Thames, SE1 2YE	Sammy Lee – Woodson Group
Richard Blakeway	05/12/2013	Dinner – Pinsent Masons LLP, 30 Crown Place, Earl Street, EC2A 4ES	Sir Brian Briscoe – Garden City Developments
Richard Blakeway	03/12/2013	Annual Ball – The Dorchester, Park Lane, W1K 1QA	Debbie Aplin – Crest Nicholson Regeneration
Richard Blakeway	29/11/2013	Lunch – Bromley Civic Offices, Bromley, Kent	Cllr Stephen Carr – Leader of Bromley
Richard Blakeway	27/11/2013	Dinner – HIX Mayfair, Brown’s Hotel, W1S 4BP	William Cheng – Zhong Rong Group
Richard Blakeway	26/11/2013	Dinner – Bloomsbury Big Top, Coram’s Fields, Guildford Street WC1	FIT Consulting
Richard Blakeway	21/11/2013	Lunch – Church House Conference Centre, SW1P 3NZ	National House Builders Council
Richard Blakeway	19/11/2013	Lunch – Magdalen, 152 Tooley Street, SE1 2TU	Andrew Smith – Connect Communications
Richard Blakeway	13/11/2013	Lunch – Magdalen , 152 Tooley Street, SE1 2TU	Andrew Tong – Metaphorm Architects
Richard Blakeway	07/11/2014	Lunch – Magdalen, 152 Tooley Street, SE1 2TU	Marc Vlessing – Pocket Living
Richard Blakeway	06/11/2013	Dinner – Institute of Directors, New Broad Street House, 25 New Broad Street, EC2M 1NH	Inside Housing and Willmott Dixon
Richard Blakeway	28/10/2013	London/ Global cities dinner, JP Morgan office, 25 Bank Street, E14 5JP	Centre for London
Richard Blakeway	21/10/2013	Dinner at Roast Restaurant, The Floral Hall, Borough Market, SE1 1TL	Essential Living
Sir Edward Lister	07/07/2014	Tour de France Reception with Lady Eileen Lister	City of London
Sir Edward Lister	07/07/2014	Mall Reception with Lady Eileen Lister	Transport for London

Sir Edward Lister	04/07/2014	Wimbledon tickets and lunch for Sir Edward and Lady Lister	Canary Wharf Group
Sir Edward Lister	03/07/2014	Two tickets to the 238 <sup>th</sup> Anniversary of Independence of the USA Reception	US Embassy, London
Sir Edward Lister	01/07/2014	Serpentine Summer Party, Lady Lister also attended	Bloomberg
Sir Edward Lister	24/06/2014	Dinner	Kuwait Britain Business Council
Sir Edward Lister	19/06/2014	1 night's accommodation at Marker Hotel, Dublin	Property Investment Ireland
Sir Edward Lister	19/06/2014	Return flights to Dublin from London	Property Investment Ireland
Sir Edward Lister	06/06/2014	Dinner	President of the Republic of Azerbaijan
Sir Edward Lister	05/06/2014	Dinner	President of the Republic of Azerbaijan
Sir Edward Lister	04/06/2014	Dinner	President of the Republic of Azerbaijan
Sir Edward Lister	03/06/2014	Hotel in Baku, Fairmount Hotel – 2 nights	Government of Azerbaijan
Sir Edward Lister	03/06/2014	Flights to Azerbaijan (Business class to Baku and economy to London)	Government of Azerbaijan
Sir Edward Lister	06/05/2014	Dinner	Westminster Property Association
Sir Edward Lister	30/04/2014	Annual Party	Battersea Power Station
Sir Edward Lister	30/04/2014	Invitation to an event at Battersea Power Station celebrating the ongoing development of the Power Station and surrounding area	SP Setia
Sir Edward Lister	29/04/2014	Dinner – Blue Boar Smokehouse, SW1H	Cllr Philippa Roe, Westminster City Council
Sir Edward Lister	26/03/2014	Dinner	London First
Sir Edward Lister	12/03/2014	Lunch at MIPIIM Conference	London First & SNR Denton
Sir Edward Lister	12/03/2014	Diner at MIPIIM Conference	Stanhope
Sir Edward Lister	11/03/2014	Dinner at MIPIIM Conference	Capco
Sir Edward Lister	11/03/2014	Lunch at MIPIIM Conference	Lend Lease & Gensler
Sir Edward Lister	10/03/2014	Return airport transfers – Nice Airport to Cannes	Reed Midem
Sir Edward Lister	10/03/2014	London First Reception at MIPIIM Conference	Jones Lang LaSalle
Sir Edward Lister	10/03/2014	Dinner at MIPIIM Conference	Jones Lang LaSalle
Sir Edward Lister	10/03/2014	Accommodation at Majestic Hotel, Cannes	Reed Midem
Sir Edward Lister	10/03/2014	Delegate Registration for attendance at MIPIIM	Reed Midem
Sir Edward Lister	04/03/2014	Lunch	European Commission
Sir Edward Lister	13/02/2014	Lunch	Ballymore Group

Sir Edward Lister	06/02/2014	Lunch	Kate Hoey MP
Sir Edward Lister	04/02/2014	Dinner	London First
Sir Edward Lister	22/01/2014	Dinner	Morgan Stanley
Sir Edward Lister	16/01/2014	Dinner	City of London
Sir Edward Lister	04/06/2013	Business class flights (return) to China	Heng An Standard Life
Sir Edward Lister	04/06/2013	Hotel accommodation in Tianjin, China	Heng An Standard Life
Veronica Wadley	16/06/2014	"Evolve" Reception and dinner	NCVO
Veronica Wadley	12/05/2014	Hosted a table at Mayor's Fund for London Fundraising Dinner	Mayor's Fund for London
Veronica Wadley	04/04/2014	Lunch with Jim Birtwell, CEO Plotr on 4 <sup>th</sup> April at Hospital Club, Covent Garden	Jim Birtwell, CEO Plotr
Veronica Wadley	10/02/2014	London First's Future Leaders Pre-Summit dinner	London First
Veronica Wadley	04/02/2014	Barbican annual dinner	Barbican
Veronica Wadley	16/01/2014	London Government Dinner at Mansion House	Lord Mayor of London
Veronica Wadley	20/11/2013	Museum of London	Museum of London
Will Walden	13/07/2014	Tickets and hospitality for Royal International Air Tattoo	Julie King Vice President, Corporate Affairs, Finmeccanica (Aerospace Industry)
Will Walden	03/07/2014	Lunch meeting	James Rea and Tom Cheal LBC
Will Walden	26/06/2014	Lunch meeting	Esme Wren and Anushka Asthana Sky News
Will Walden	19/06/2014	Lunch meeting	James Chapman Daily Mail
Will Walden	15/05/2014	Lunch meeting	Tom Newton Dunn and Steve Hawkes – The Sun
Will Walden	01/05/2014	Lunch	Guto Harri (News UK)
Will Walden	09/04/2014	Dinner discussion with Jane Groom (London Communications Agency)	Jane Groom London Communications Agency
Will Walden	09/04/2014	Lunch discussion with the Mayor and Steve Auckland (Metro)	Steve Auckland (Metro)
Will Walden	08/04/2014	Lunch discussion with the Mayor, Paul Waugh and Sam Macrory (Total Politics)	Paul Waugh and Sam Macrory (Total Politics)
Will Walden	10/03/2014	MIPIIM Delegate Registration	Reed Midem
Will Walden	10/03/2014	Airport transfers	Reed Midem
Will Walden	26/02/2014	Dinner meeting	Benedict Brogan – Telegraph

Will Walden	06/02/2014	Dinner meeting	Jason Seikin and Chris Evans – Telegraph
Will Walden	03/02/2014	Lunch meeting	Martin Ivens – Sunday Times and Anne McElvoy – Evening Standard
Will Walden	22/01/2014	Dinner	Wall St Journal (Thuold Barker)

<b>Gifts and Hospitality Senior Staff Member 01.02.2014 (10am)- 01.09.2014 (10am)</b>			
<b>Name</b>	<b>Date of Gift/ Hospitality</b>	<b>Detail of Gift/ Hospitality</b>	<b>Donor/ Provider of Gift/ Hospitality</b>
David Lunts	14/08/2014	2x Tickets to BBC Proms	Peabody Housing
David Lunts	14/07/2014	Gift of engraved scissors (for ribbon cutting)	Bouygues Development
David Lunts	07/07/2014	Tour de France event at the Mall	TfL
David Lunts	20/05/2014	Dinner	Countryside Properties (UK) Ltd
David Lunts	12/03/2014	Dinner	London Communications Agency
David Lunts	12/03/2014	Breakfast	LCCI & Crofton
David Lunts	12/03/2014	Lunch	Haringey/Arup
David Lunts	11/03/2014	Discounted Hotel Accommodation at MIPIM	Reed Midem
David Lunts	11/03/2014	Dinner	London Borough of Hounslow
David Lunts	11/03/2014	MIPIM delegate registration 11-14 March 2014	Reed Midem
David Lunts	04/03/2014	Breakfast	Movers & Shakers
David Lunts	17/02/2014	Dinner and drinks at Le Port des Indes	Redrow Homes Ltd
Debbie Jackson	28/04/2014	Dinner at Hutong	William Cheng – ZRG
Debbie Jackson	20/02/2014	Dinner at Hispania, Lombard Street.	William Cheng – ZRG
Debbie Jackson	27/11/2013	Dinner at Hix, Mayfair	William Cheng – ZRG
Fiona Duncan	05/03/2014	CIH South East Conference Gala Dinner at Albert Suit of The Grand Hotel, Brighton	LOVELL
Fiona Fletcher Smith	12/03/2014	Dinner	Wilmott Dixon
Fiona Fletcher Smith	12/03/2014	Lunch	London First & SNR Denton
Fiona Fletcher Smith	12/03/2014	Breakfast	Leeds & Partners
Fiona Fletcher Smith	11/03/2014	Airport Transfer 11 & 13 March 2014	Reed Midem

Fiona Fletcher Smith	11/03/2014	Dinner	London First
Fiona Fletcher Smith	11/03/2014	MIPIM delegate registration	Reed Midem
Fiona Fletcher Smith	16/01/2014	London Government Dinner	City of London Corporation
Jamie Ratcliff	30/06/2014	NLGN Summer reception	NLGN (New Local Government Network)
Jamie Ratcliff	22/05/2014	Celebrating 25 years of Residential Research at Savills Headquarters, 7 <sup>th</sup> Floor Terrace, 33 Margaret Street, London	Savills Headquarters, 7 <sup>th</sup> Floor Terrace, 33 Margaret Street, London
Jamie Ratcliff	07/05/2014	Bouygues reception at Sushi Samba, 110 Bishopsgate, EC2N 4AY	Bouygues reception
Jamie Ratcliff	05/03/2014	CIH South East Conference Gala Dinner	Lovells
Jeff Jacobs	07/07/2014	Tour de France event at The Mall	TfL
Mark Demery	22/06/2014	Beating the Retreat and reception	Major General E A Smyth - Osbourne CBE, Commanding the Household Division
Mark Demery	06/05/2014	Silk scarf and three books.	Pol.Gen.Aswin Kwanmuang, Deputy Governor of Bangkok Metropolitan Administration
Mark Demery	14/03/2014	Cheque for £30.12 for taking part in a telephone survey which is drawn in favour of the Royal British Legion.	Penn Schoen Berland
Mark Demery	10/02/2014	Silk tie and framed embroidered elephant	Department of public works, Bangkok Metropolitan Administration
Mark Kleinman	15/06/2014	Dinner	Bloomberg LP
Martin Clarke	07/07/2014	Tour de France event at The Mall	TfL
Martin Clarke	02/06/2014	Dinner at Garrisons, 99 Bermondsey St, London SE1 3XB	Grant Thornton LLP



Simon Powell	25/06/2014	The Lawyer Awards 2014 at Grosvenor House	Burges Salmon LLP
Simon Powell	14/05/2014	RESI Awards Dinner at Grosvenor House Hotel, Park Lane, London W1K 7TN	Rider Levett Bucknall
Stephen Tate	21/01/2014	Lunch	Grosvenor
Stewart Murray	17/07/2014	Business dinner event	Buro Happold

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# Subject: Work Programme for the Audit Panel 2014/15

**Report to: Audit Panel**

**Report of: Executive Director of Secretariat**

**Date: 22 October 2014**

**This report will be considered in public**

## 1. Summary

- 1.1 The Audit Panel is requested to approve its work programme for the remainder of the 2014/15 Assembly year. The Panel receives an update on its work programme at each meeting.

## 2. Recommendation

- 2.1 **That the Panel approves its work programme for the remainder of the 2014/15 Assembly year and identifies any additional issues it wishes to consider at future meetings.**

## 3. Background

- 3.1 The Panel was established in line with the CIPFA (the Chartered Institute of Public Finance and Accountancy) guidance recommending the establishment of audit committees. The Audit Panel's terms of reference, as agreed at the Annual Meeting of the Assembly on 14 May 2014, are as follows:
1. The Audit Panel will be concerned with ensuring the security of and monitoring of financial systems, ensuring that there is an anti-fraud culture, and promoting probity and good practice within the core GLA.
  2. To liaise with the external auditors over their annual programme and, with the Mayor as appropriate, to approve the annual internal audit programme.
  3. To deal as appropriate with matters raised by the external auditors' management letters and reports and, where a report is made in respect of the GLA, to make recommendations to the

Assembly at the meeting at which the report is to be formally considered in the presence of the Mayor in accordance with Schedule 8 in the 1999 Act.

4. To deal as appropriate with matters arising from the internal auditors' reports and to comment to the Mayor on matters relevant to his/her responsibilities.
5. To review the GLA's Risk Management Policy and comment to the Mayor as appropriate.

#### **4. Issues for Consideration**

- 4.1 The Panel meets four times per year to receive and comment upon a range of reports, including:
  - internal audit reports;
  - external audit reports;
  - the GLA Expenses and Benefits Framework;
  - the GLA's Anti-Fraud and Corruption Strategy, Policy and Response Plan;
  - future audit arrangements;
  - GLA Risk Management Framework;
  - the Annual Governance Statement;
  - monitoring of expenses – Mayor, Elected Members and Senior Staff;
  - register of gifts and hospitality – Mayor and Assembly Members;
  - register of gifts and hospitality – senior staff; and
  - Annual Report of the Monitoring Officer regarding the complaints against elected Members with which he has dealt.
- 4.2 CIPFA stresses that audit committees have a key role in corporate governance and should be clearly integrated into an authority's governance framework. An audit committee should be able to improve corporate focus on the issues arising from risk management, internal control and reporting. In the past year the Audit Panel has considered reports on the Annual Governance Statement and it will continue to play an active part in corporate governance in the future.
- 4.3 The table set out below sets out the business for the remaining meetings of the Panel in the 2014/15 Assembly year.

Date of meeting	Agenda Items
December 2014	<ul style="list-style-type: none"> <li>- External Audit Reports Annual Management Letter</li> <li>- Internal Audit Reports <ul style="list-style-type: none"> <li>- Internal audits (Housing Compliance Audit Programme; Sports Legacy Programme; Key Application Reviews; Budgeting Control Framework; Mayor’s Planning Powers; Mobile Portable Devices; Payroll – Review of Main Areas; Creditors – Ordering, Receiving and Payments; Sundry Income/Debtors; Youth European Social Fund Projects; iCity Project)</li> <li>- Follow-up Audits (Decent Homes Programme; Mayor’s Economic Development Strategy; Regeneration Funding and Control; ICT Procurement)</li> <li>- Progress Report</li> </ul> </li> <li>- London’s European Programmes;</li> <li>- Monitoring of expenses and Taxable Benefits – Mayor, Elected Members and Senior Staff; and</li> <li>- Work Programme for the Audit Panel for 2014/15.</li> </ul>
March 2015	<ul style="list-style-type: none"> <li>- External Audit Reports <ul style="list-style-type: none"> <li>- Audit Plan 2014/15;</li> </ul> </li> <li>- Internal Audit Reports <ul style="list-style-type: none"> <li>- Grant Certification Report (DECC Fuel Poverty Fund)</li> <li>- Internal audits (Rough Sleepers Project; Growing Places Fund; London Enterprise Fund (with MRF); Treasury Management)</li> <li>- Follow-up Audits (Housing Grants Monitoring and Control; Recruitment Control Framework; Financial Control Framework)</li> <li>- Progress Report</li> <li>- Draft Internal Audit Plan 2015/16;</li> </ul> </li> <li>- Corporate Risk Register</li> <li>- Monitoring of Expenses and Taxable Benefits – Mayor, Elected Members and Senior Staff;</li> <li>- Register of Gifts and Hospitality – Mayor and Assembly Members;</li> <li>- Register of Gifts and Hospitality – senior staff; and</li> <li>- Annual Report of the Monitoring Officer regarding the complaints against elected Members with which he has dealt.</li> <li>- Work Programme for the Audit Panel for 2014/15.</li> </ul>

## 5. Legal Implications

- 5.1 The Assembly has the power to establish committees to discharge its functions, and the Audit Panel is one such committee. The work programme is in accordance with the Panel’s terms of reference, as agreed by the Assembly at its Annual Meeting on 14 May 2014.

## 6. Financial Implications

6.1 There are no financial implications for the purposes of this report.

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**List of appendices to this report:** None.

<b>Local Government (Access to Information) Act 1985</b>
List of Background Papers: None
Contact Officers: David Hoilette, Committee Assistant Telephone: 020 7983 4306 E-mail: David.hoilette@london.gov.uk