

Greater London Authority (GLA)
Annual Governance Statement, 2025-26
Draft, June 2026

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1. The GLA's governance responsibilities and framework

- 1.1. The GLA is responsible for: conducting its business in accordance with the law and proper standards; safeguarding and properly accounting for public money; and using resources economically, efficiently and effectively. It must publish an Annual Governance Statement (AGS) – this document – that reflects on how, in the previous financial year, it has discharged these responsibilities.
- 1.2. The GLA's governance framework comprises the systems and processes, culture, and values by which the organisation is directed and controlled; and the activities through which it accounts to, engages with, and leads the community. It ensures that: the GLA directs its resources towards its priorities and in accordance with its policies; there is sound and inclusive decision-making; and there is clear accountability, so as to achieve sustainable outcomes for London and Londoners. The system of internal control is a significant part of that framework, and is designed to manage risk to a reasonable level.
- 1.3. The elements comprising the GLA's governance arrangements reflect the unique nature of the GLA, with a number of agents involved in the delivery of the GLA's objectives. So while this AGS is the GLA's alone – many of the bodies with which the GLA works have their own governance statements – the GLA's work cannot be viewed in isolation. The agents include:
 - the executive Mayor and the Mayor's appointed advisers
 - the London Assembly
 - the GLA's subsidiary companies
 - the officers of the GLA
 - the GLA's functional bodies and their boards (where applicable)
 - London's local authorities
 - the national government
 - partners and stakeholders
 - London Councils and our other London Partnership Board partners.
- 1.4. There is a clear separation of powers within the GLA between the Mayor, who has an executive role and makes decisions on behalf of the GLA, and the London Assembly, which largely has a scrutiny role and reviews Mayoral policy, decisions and delivery. The Assembly also investigates issues of importance to Londoners, publishing its findings and recommendations, and making proposals to the Mayor. The Assembly has a number of committees, with the GLA Oversight Committee, the Confirmation Hearings Committee, the Audit Panel, and the Budget and Performance Committee having explicit governance roles.
- 1.5. An important aspect of the governance framework within which the GLA operates is the relationship between London government and national government – more specifically the relationship between the GLA and its sponsor department in Whitehall, the Ministry of Housing, Communities and Local Government (MHCLG). In October 2012, the MHCLG set out its view of the systems governing that relationship in its '[Accountability System Statement for the Greater London Authority](#)', issued with the GLA's endorsement.

- 1.6. These arrangements with the government, whilst built on this foundation, continue to evolve. In the past year this includes new provisions within the English Devolution Act 2026 and the negotiation of an Integrated Settlement between national government and the GLA.
- 1.7. Responsibility for ensuring the GLA maintains a sound system of governance, incorporating the system of control, rests ultimately with the Mayor. The Mayor is supported by the GLA's statutory officers: the Head of Paid Service (HoPS) (a role subsumed into the remit of the GLA's Chief Officer), the Chief Finance Officer and the Monitoring Officer. Each has distinct responsibilities in law. In addition, the Head of Performance and Governance, and their team, have day-to-day responsibilities for designing, implementing and monitoring the GLA's governance arrangements. The GLA takes the view, however, that good governance is everyone's responsibility, from the Mayor, down through the Corporate and Senior Leadership teams, to all staff.

This year's Annual Governance Statement

- 1.8. The GLA's governance framework is consistent with the principles in new guidance from CIPFA and Solace on the annual review of governance and internal controls and the preparation of an annual governance statement (AGS). This was issued in May 2025 as an addendum to their document 'Delivering good governance in local government: framework' and will apply to UK local government statements from 2025-26 onwards.
- 1.9. This AGS has been prepared with reference to that document. It has been structured around the principles in the 'International Framework: Good Governance in the Public Sector' (CIPFA/IFAC, 2014). Section 2 of this AGS demonstrates how the GLA is meeting the seven principles of the international framework of good governance in the public sector.
- 1.10. For each principle, the left hand column sets out the GLA's current arrangements. This also meets the recommendation in the guidance cited at 1.8 above for a local code of governance to evidence that authorities have in place all the core arrangements essential to fulfil the principles of good governance, which is a useful reference for both officers, elected representatives and the public to understand how governance works and the authority's commitment to good governance.
- 1.11. The right hand column reflects on key actions and developments during the year covered by this AGS.
- 1.12. Underneath these columns we have also identified a number of specific improvement activities to be achieved in the year ahead. These will be monitored and reflected upon in next year's AGS, alongside the GLA's standing governance activity.
- 1.13. This draft AGS draws on a range of input and feedback resources, so as to capture different perspectives, including:
 - the statutory officers and a range of other senior officers
 - internal audit
 - external audit
 - the London Assembly.

1.14. Although this draft AGS's focus is on 2025-26, it also reflects on relevant developments between the end of that financial year (that is, 31 March 2026) and publication.

2. Description of arrangements and review of effectiveness

2.1. Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law

Our arrangements	Actions and key developments 2025-26
<p>The seven Nolan principles for standards in public life frame the GLA’s governance procedures. Those procedures include a Protocol for Mayoral Appointments; Financial Regulations; an Expenses and Benefits Framework; a Contracts and Funding Code; Anti-Fraud and Anti-Money Laundering Frameworks; and a Whistleblowing Policy (including multiple and confidential reporting routes).</p> <p>New starters and apprentices are automatically booked onto an induction programme, which includes a facilitated corporate governance presentation and a governance e-learning module to support the e-learning, through which the Nolan principles are reinforced.</p> <p>The Code of Ethics and Standards for Staff incorporates the Nolan principles and promotes high standards of conduct in public service. It features prominently in staff induction.</p> <p>The Monitoring Officer works with Members to promote high standards of conduct and works with Members and Officers to advise on the proper use of the Authority's resources. The Monitoring Officer oversees the registration of interests and of gifts and hospitality; and advises on other governance matters also. They are responsible for reporting legal contraventions to the Mayor and Assembly. Alleged breaches of the Code of Conduct for Elected Members are also reviewed by the Monitoring Officer. Their decisions are published, and an annual report is made to the London Assembly.</p> <p>Our decision-making framework requires and promotes compliance with relevant laws and internal policies and procedures, including ensuring decisions are taken objectively and any potential interests are declared. The framework is clear about the decisions that must by law and policy choice be taken by the Mayor (including any novel, contentious or repercussive proposal) and provides managers</p>	<p>The Monitoring Officer received seven formal complaints about the Mayor and eight formal complaints about Members of the London Assembly alleging breaches of the Code of Conduct in the period between March 2025 and March 2026 (the point of the last annual report to the Audit Panel).</p> <p>Of the complaints regarding the Mayor, four complaints were closed following initial assessment; one was not taken forward due to the complainant’s request that their name not be disclosed to the Mayor, and the Monitoring Officer deemed it not to be in the public interest to take the complaint forward in those circumstances; and two complaints were pending initial assessment.</p> <p>Of the complaints against Assembly Members, five were closed following initial assessment, and three resolved informally.</p> <p>There were eight reports through our whistleblowing channels in 2025-26. Four of these related to staffing matters and were handled according to the GLA’s Resolution Policy. The others were investigated in line with the Anti-Fraud and Corruption Policy and Response Plan. None resulted in a fraud against the GLA. All respondents were informed of the outcome.</p> <p>The GLA issued a new version of the GLA Group Responsible Procurement and Social Value Policy in July 2025.</p> <p>The GLA is part of the London Anchor Institutions’ Network, through which some of London’s biggest organisations are working collaboratively, leveraging their procurement, workforce and estates management capacity to tackle structural inequalities and the growing climate emergency. As part of this, and in line with the GLA Group Responsible Procurement and Social Value Strategy, the GLA has pledged</p>

Our arrangements

with the authority necessary to conduct routine business.

The Mayor may delegate powers to or direct GLA functional bodies. The use of the power of direction is kept under ongoing review and a list of all directions is appended to this Statement.

The GLA's legal function is provided through a shared service agreement by Transport for London (TfL) Legal. TfL Legal identifies changes in law and advises on the legal implications of GLA activity.

Similarly, the GLA's procurement function is provided by TfL (except for low value procurements) and facilitates compliance with the law on procurement and relevant standards. The need to declare interests is reinforced through the process. The GLA Group Responsible Procurement Policy, which sets down the GLA's commitment to continuous improvement through procurement, has a strong social and ethical focus. An Implementation Plan is delivered through the Group's procurement activities, which support the delivery of the Mayor's commitments and related strategies. The GLA publishes an annual Modern Slavery Statement.

The GLA has a documented complaints procedure and related response standards. Timeliness of responses is monitored.

Links to further information

- [Conduct and ethics, including the role of the Monitoring Officer](#)
- [Monitoring Officer decisions](#)
- [Monitoring Officer Annual Report](#)
- [Decision-making](#)
- [Complaints](#)
- [Modern Slavery Statement](#)
- [Responsible procurement](#)

Actions and key developments 2025-26

to buy a greater share of its goods and services from small and diverse-led businesses, and we are ensuring our procurement processes encourage small and diverse businesses to enter our supply chain. This includes committing to prompt payment terms for SME suppliers. In 2025-26, the GLA exceeded its target for paying SMEs within 10 days of invoicing. By the end of the financial year, over 90 per cent of all SME invoices had been paid within that target period.

We received 34 **complaints** in 2025-26. Of these, 20 (59 per cent) were responded to within the timescales in the Complaints Policy of 20 working days. 82 per cent were closed within 30 working days, and the average closure time across all closed complaints was just over 20 working days.

Following completion of the Safeguarding Audit Review, a **Safeguarding Working Group** was set up with representatives across the GLA to progress the audit recommendation and to support our corporate responsibilities on safeguarding. Several recommendations have already been implemented and others are in progress.

The review of People Function **family friendly policies** was completed and the Fertility and Assisted Conception Policy implemented in June 2025.

2026-27 Improvement Initiatives

- Progress implementation of **reward-related policy changes** linked to the Job Families programme and undertake any consequential policy updates.
- Complete implementation of recommendations from **Safeguarding Audit review**.
- A follow up Risk and Assurance review of **Gifts and Hospitality**

2.2. Ensuring openness and comprehensive stakeholder engagement

Our arrangements	Actions and key developments 2025-26
<p>We have well-developed mechanisms to encourage individuals and groups from all sections of the community to engage with and participate in the GLA's work, including: People's Question Time; the State of London Debate; and our online community, 'Talk London'.</p>	<p>As a result of £1.8m investment from the Mayor and match funding by the National Lottery Community Fund, 30 new Loved and Wanted Spaces are delivering activities to strengthen community bonds, bring Londoners together, and provide support.</p>
<p>We consult widely when developing the Mayor's strategies and budget. We publicise such opportunities through various channels and hold consultation meetings with stakeholders. Consultation exercises are designed to ensure maximum reach, targeting individuals and communities whose voices are otherwise seldom heard.</p>	<p>Helping to ensuring all Londoners have a meaningful say in the running of their city and beyond, the GLA's democratic participation work continued to support participation in civic life, with the second annual London Democracy Week directly engaging over 1000 young Londoners and reaching over half a million online.</p>
<p>We communicate through traditional and digital channels, including social media, ensuring a broad reach. We have well-developed arrangements and standards for responding to Mayoral correspondence.</p>	<p>The Deputy Mayor for Communities and Social Justice also convened a number of engagement forums, including the Deaf and Disabled People's Organisations' Forum, Race Equity Roundtables, and LGBTQ+ forum.</p>
<p>The Assembly consults and engages with Londoners to help decide which issues it should investigate. Answers to Assembly Members' written and oral questions to the Mayor are published on our website.</p>	<p>As part of Talk London's continuous improvement, we undertook user research with underrepresented Londoners. Amongst the participants, we had Londoners with a hearing impairment, visual impairment, neurodivergence, ADHD, cognitive challenges due to a stroke; using a variety of accessibility tools including screen readers, fluent fonts, voice to text; as well as Londoners for whom English is not their first language. We received a report with detailed recommendations to improve content, product and user experiences.</p>
<p>We routinely poll a representative sample of Londoners to provide insights into public opinion and behaviours, which support effective policymaking.</p>	<p>We reported on the London Engagement Collaborative (LEC) legacy with lessons learned fed into the peer support and lunch and learn sessions that have been relaunched as part of the revamped GLA Improving Engagement Practice programme. Stakeholders involved in the LEC programme have been added to the Community Engagement team's list of pan-London stakeholders.</p>
<p>The GLA's most important partnerships are within the GLA Group. There are a series of arrangements in place for GLA Group bodies, mainly defined by legislation and differing slightly according to each organisation, governing the GLA's relationship with TfL, the Mayor's Office for Policing and Crime (MOPAC), the London Fire Commissioner (LFC), and the Mayoral Development Corporations (MDCs): the London Legacy Development Corporation (LLDC), the Old Oak and Park Royal Development Corporation (OPDC), and the Oxford Street Development Corporation (OSDC).</p>	<p>The report into the legacy of the Civic Futures programme was finalised and has been shared with the final cohort of participants and internally at the GLA.</p>
<p>A Group Corporate Governance Framework Agreement sets out the core governance requirements each body must adhere to and</p>	

Our arrangements

requires each to codify its governance arrangements and report on its decisions. It represents a firm commitment by all parties to be open, transparent and accountable, and to adhere to Mayoral and London Assembly expectations for the Group to interact in a way that enhances accountability and services for Londoners.

The London Partnership Board, owned by London's leaders, comes together to address London's challenges, providing strategic advice to policy and decision makers across the capital and beyond. It is co-chaired by the Mayor and the Chair of London Councils.

The other partnerships in place (those with boroughs, voluntary organisations, businesses and others) vary tremendously in remit, size and resourcing. Oversight of these partnerships is at team level.

We have a dedicated space on london.gov.uk for civil society groups, including insights into the number of projects the GLA is working on with civil society; funding opportunities; available resources; and links to information on training, volunteering and data.

Links to further information

- [Information about opportunities to take part in City Hall's work](#)
- [Talk London](#)
- [Partnerships, including with GLA's functional bodies](#)
- [Civil Society](#)
- [Group Corporate Governance Framework Agreement](#)

Actions and key developments 2025-26

The GLA City Intelligence Unit carried out the final update on the **London Civic Strength Tool**.

Good progress was made on programme delivery of **Grants Management across the GLA Group**. Key outcomes in past 12 months included; the launch of 'Find a Grant' on LGOV; pilot of Salesforce as a new Grant Management System and resulting scaling up; pilot of Spotlight tool to support due diligence; expanding the Grants Centre of Excellence to include new guidance and material to support staff; and regular anti-Fraud training offered across the GLA Group.

We supported **development and evaluation of GLA programmes through qualitative and quantitative research** throughout 2025-26. We conducted primary research to inform programme or communication development:

- [with young men and how they felt about and interacted with the Manosphere](#)
- [with Londoners to explore their perceptions of and relationships with London's waterways](#)
- [with stakeholders to evaluate perceptions and impact of the Architecture and Urbanism Framework](#)
- [with attendees and viewers of the New Year's Eve Fireworks to understand experiences.](#)

We continued to carry out the routine polling programme supporting a number of policy programmes such as Loved and Wanted and the London Assembly investigations into mid-rise housing solutions for London and raising children in London.

Further projects involved a blend of approaches combining primary research and engagement. Examples of this in 2025-26 were:

- [Insights to support the Inclusive Talent Strategy development. This involved a Talk London survey and discussion, a survey with stakeholders and stakeholder events.](#)
- [Exploration of Londoners experiences of hot weather to support the London Heat Plan development. This involved polling, workshops](#)

with Young Londoners, stakeholder events and a Talk London survey and discussion.

The **Corporate Governance Framework Agreement** was reviewed and updated. The Assembly approved participation in September 2025, and the Mayor provided approval in October 2025. Four of the five functional bodies have confirmed their agreement to sign the updated Agreement, and confirmation from the remaining body was pending (and has subsequently been received), along with the Oxford Street Development Corporation, which subsequently became operational in January 2026.

A risk and assurance follow-up review of the **External Relations team** provided substantial assurance.

2026-27 Improvement Initiatives

- Publish the Mayor's first **Disability Action Plan and the annual Equalities Report**, demonstrating how all the Mayor's work across the GLA Group contributes to making London a fairer city for all.
- To complete formal sign off of the updated **Corporate Governance Framework Agreement** by all remaining functional bodies and to publish on london.gov.uk, enabling consistent application of the updated governance framework across all six functional bodies
- Implementation of recommendations from research into underrepresented groups, with changes to **Talk London** content and product, and monitoring the results through site data, as well as in the annual Talk London member survey.

2.3. Defining outcomes in terms of economic, social and environmental benefits

Our arrangements	Actions and key developments 2025-26
<p>A set of London-level outcomes are in place as a cornerstone of the GLA's portfolio management framework which reflect Londoners' aspirations for the city and which the GLA, as London's strategic authority is working towards, in partnership with others.</p>	<p>We established five missions in partnership with London Councils (and other partners). All have agreed outcomes they are working towards, and are identifying key workstreams. Work of each mission is driven and guided by a Board and Delivery Group consisting of key partners, and are supported by teams of GLA and London Councils officers.</p>
<p>These priorities are delivered through 21 strategic high-level programmes (14 led by the GLA and seven by functional bodies), each of which consider the following five cross-cutting priorities:</p>	<p>There were no major updates to the Mayor's strategies during the course of the year; they remain fit for purpose.</p>
<ul style="list-style-type: none">• addressing structural inequalities:• achieving net zero:• a resilient city:• 24-hour city: and• health in all policies.	<p>Delivery Plans for each of the programmes in the GLA portfolio are showing how they contribute to London level outcome and have clear success measures which are reported against quarterly.</p>
<p>Delivery plans are approved by the Mayor via a Mayoral Decision (MD), published in accordance with the Mayoral Decision-Making Framework.</p>	<p>Work has continued to progress the London Plan towards a publication in draft in Summer 2026, including reviewing all submissions received through the Towards a New London Plan consultation. Government published a revised National Policy Planning Framework (NPPF) in December 2025 and we have been assessing the revised policies ahead of the publication of the new draft London Plan.</p>
<p>The Mayor identifies and communicates his vision and intended outcomes for Londoners and service users through thematic statutory and non-statutory strategies. Each strategy is supported by a thorough evidence base, which, where gaps were identified, draws on research by or commissioned with the GLA's City Intelligence Unit. Integrated Impact Assessments make clear and support understanding of how equalities, health, sustainability, climate change and community safety will be affected by the policies in question. The strategies must demonstrate how they will ameliorate any likely negative impacts on different Londoners and/or different geographical areas.</p>	<p>The GLA portfolio of programmes is now fully established, with all programmes formally approved by January 2026. In October 2025, we undertook a comprehensive review and refresh of the Portfolio Management Framework to ensure continued alignment with organisational priorities and recognised best practice.</p>
<p>The Mayor publishes each of his statutory strategies which are updated as required, alongside important non-statutory Mayoral strategies such as the Equality, Diversity and Inclusion Strategy the Social Integration Strategy, and the London Growth Plan.</p>	<p>This document sets out the tactical arrangements required to manage the portfolio effectively and to maintain a consistent, disciplined approach to delivery.</p>
	<p>PWC undertook an assessment of the GLA readiness to accept the Integrated Settlement through documentation review and staff interviews. There were four thematic areas, and under the heading of Strategy,</p>

The Mayor's Mayoral Policy and Delivery Unit (MPDU) brings together the Senior Advisors to the Deputy Mayors to oversee and drive delivery of the Mayor's priorities across portfolios. It also works to ensure policy development is joined-up and coordinated across the GLA family, provides steers on cross-cutting policy and delivery work, and leads the clearance of policy reports and documents.

The London Partnership Board, co-chaired by the Mayor and the Chair of London Councils, comes together to address London's complex and cross-cutting challenges – providing a forum for strategic discussions to support policy and decision makers in the capital and beyond. It builds on the experience of responding to the COVID-19 pandemic, convening London's leaders to help co-ordinate London's response to these challenges, fostering collaboration between the city's partners at local, sub regional and city level to achieve shared goals, and achieve economic, social and environmental benefits. This includes developing a programme of missions for London, to co-ordinate partners to respond to shared goals. It advocates for London with government, acting as the key space for government to engage with the whole London ecosystem.

Links to further information

- [Mayoral strategies](#)
- [The work of the City Intelligence Unit](#)
- [London Partnership Board](#)
- [Mayor's Annual Report](#)
- [Planning for London Programme](#)

planning and governance, the GLA was assessed to be 'embedded to leading'¹.

It stated that 'the GLA has a well-established long-term strategic framework led by the Mayor, with a clear golden thread linking London-level outcomes, strategic programmes and delivery plans. This provides clarity on priorities and supports coherent decision-making across the organisation. Governance forums are clearly defined and well embedded, with the Mayoral Delivery Board providing oversight of delivery, performance and risk. Roles, accountabilities and escalation routes are widely understood'.

The GLA's 2026-27 Final Budget included **London's Climate Budget** which sets out how the GLA Group's spending is linked to the Mayor's commitment to make London net zero by 2030. A 2025-26 Climate Budget Progress report on delivery across the GLA Group was completed.

¹ Under a four point scale of readiness in which 'leading' was the highest point (defined as 'processes and activities reflect good practice'), and 'embedded' the next highest, (defined as 'processes and activities are effective and consistently applied to an overall high standard. Core expectations for readiness are being met'). These ratings are also referred to in Sections 2.4-2.6.

2026-27 Improvement Initiatives

- Approve a revised **Portfolio Management Framework** that ensures alignment with the new Mayoral Decision-Making Framework
- **Focus on embedding the portfolio arrangements**, strengthening portfolio maturity, and iterating our approach in response to emerging insights and organisational learning
- Formally approve the seven **strategic programmes** that are led by functional bodies
- Publish a new **London Plan** in draft
- Refresh the **Mayor's statutory Equality Objectives**, engaging with partners representing Londoners with protected characteristics, including members of the Mayor's EDI Advisory Group and publishing draft actions on london.gov.uk
- A Risk and Assurance review of the processes in place in **the City Intelligence Unit** for the provision of the evidence base required to formulate city-wide policy and strategy

2.4. Determining the interventions necessary to optimise the achievement of the intended outcomes

Our arrangements	Actions and key developments 2025-26
<p>The GLA implements a portfolio governance approach, using best-practice governance methodology to support the delivery and monitoring of the key outcomes for London, and to hold those responsible for delivery to account. As a result, the GLA aims to:</p> <ul style="list-style-type: none">• reach a clear sense of what, as London’s strategic authority, it sees as Londoners’ aspirations for their city, to be worked towards across the London system as a whole (these aspirations are expressed as a set of London-level outcomes)• agree on the GLA’s and the GLA Group’s areas of focus to progress towards the London-level outcomes (this is expressed as a relatively small set of programmes, which the Mayor commissions his organisations to deliver)• give specific accountabilities to Senior Responsible Owners (SROs) drawn from the GLA’s senior leadership, to ensure that it is successful in exercising its strategic role and in securing delivery. <p>The GLA portfolio is the collection of programmes, projects and policies that ensure the GLA (in its role as London’s strategic authority) and the GLA Group contribute towards achieving the London-level outcomes. This activity has been brigaded into 21 programmes. Most programmes contribute to multiple London-level outcomes.</p> <p>Mandates lay out what the Mayor wants to see achieved for Londoners from a specific programme; and the resource he is proposing to make available at the start of the new four-year term, based on the existing GLA budget.</p> <p>Programmes and their associated delivery plans are created in response to the Mayor’s mandates. They are approved by the Mayor and formalised through Mayoral Decisions, which appoint an SRO for the programme.</p> <p>Mayoral Delivery Board (MDB) oversees the entire portfolio; and to ensure that the GLA achieves</p>	<p>In their Integrated Settlement readiness assessment of Reporting and evaluation PWC rated the GLA as ‘embedded’ and stated that ‘performance management is aligned to strategic outcomes and delivered through a structured quarterly reporting cycle. The use of Asana, a cloud-based project management platform, as a single source of truth is improving transparency and consistency from the existing, disparate systems. Evaluation practices are aligned to the HM Treasury Magenta Book principles with evidence that lessons learned are implemented’.</p> <p>We continued to iterate the Portfolio Management Framework to provide an overview of how new governance and delivery structures work and fit together as a system.</p> <p>We updated our quarterly finance and performance reporting arrangements to reflect the new portfolio approach and from Quarter 2 onwards produced a new publication, reporting quarterly performance against programmes in the portfolio in an enhanced and engaging way.</p> <p>We made progress on drafting a revision of the 2024 version of ‘Mayoral Decision Making in the GLA’ to reflect the portfolio approach although this work has not yet completed.</p> <p>We published an updated version of the State of London report in time for the June 2025 State of London debate, which was structured around the London-level outcomes.</p> <p>The Mayor issued Budget Guidance to the GLA Group to frame budget planning for 2026-27 and beyond, responding to the changed financial landscape and current Mayoral priorities.</p>

delivery in accordance with the Mayoral mandates and approved delivery plans. It is chaired by the Chief of Staff and attended by the Mayor's Appointees and Executive Directors as well as appropriate GLA Group representatives, and ensures there is appropriate review before decisions are taken and executed.

The MDB has appointed a set of MDB committees (currently six) to provide oversight and assurance around the development and delivery of an agreed set of these programmes. They provide support and challenge to the programmes' SROs, to ensure that: programmes remain aligned to agreed outcomes and deliver value for money; issues and decisions are appropriately escalated to MDB; and there is appropriate coordination with the work of other relevant committees, ensuring synchronised activity where programmes contribute to multiple outcomes.

Each programme is supported by a Programme Board to drive it forward to deliver the required outcomes and benefits. It gives strategic insight to govern the projects that sit within its remit and escalates issues and reports to MDB, through the relevant committee.

The GLA Group-wide budget-setting and capital spending plan processes, which are subject to scrutiny by the Assembly as well as consultation with stakeholders, ensure, as far as practical, that there are sound medium and longer-term financial plans within which Mayoral priorities and objectives are adequately funded – while recognising inevitable areas of risk and uncertainty. They direct resources to Mayoral objectives. The budget sets out the funding source of those resources, including from the council tax precept.

We communicate with staff about the budget, and the budget-setting process so that they understand the process and their role in it.

All formal decisions are subject to a rigorous process with the facts and advice supporting each decision set out in detail through decision forms. The forms ensure legal and financial advice are included; and also that delivery mechanisms, equalities implications, risks, and links to the Mayor's vision, strategies and priorities are all explicitly set out.

The **2026-27 GLA: Mayor budget** was organised around delivery programmes – embedding these priorities within our financial planning. We identified that £15.5m savings required to be made and robust plans are in place to ensure progress in monitored and the savings are delivered.

We rolled out **climate literacy training** and 420 staff have been trained so far.

The GLA established a new wholly-owned subsidiary company of GLA Holdings Ltd, **GLA Housing Investments (Silvertown) Ltd** to provide the GLA's investment into a Joint Venture Company, LL Silvertown Development LLP, for the delivery of new homes.

The **Oxford Street Development Corporation (OSDC)** was legally established as a Mayoral Development Corporation on 1 January 2026 and its governance and finance arrangements were approved by the OSDC Board at their first two board meetings in January and February 2026.

The Mayor approved a **Governance Direction**, for OSDC, setting out arrangements for consulting or seeking Mayoral approval for various activities under the Localism Act. This mirrors arrangements for other Mayoral Development Corporations.

As agreed at the time of transfer to GLA Holdings Ltd in March 2025, as an arm's-length company, the GLA completed a review of the Reserved Matters (and Scheme of Delegation) of **London Stadium LLP**. These represent the controls operated by the GLA over London Stadium LLP and a number of changes were agreed.

A risk and assurance review of **The Royal Docks** provided substantial assurance, as did a follow-up review.

A risk and assurance review of **The Creative Industries Growth Portfolio/Film London** provided reasonable assurance.

A risk and assurance review of **The New Deal for Young People** provided reasonable assurance.

The GLA uses survey evidence as appropriate to support Mayoral priorities and ensure that policy and programmes have maximum impact.

Links to further information

- [The Mayor's budget and the budget setting process including budget guidance for GLA Group for 2026-27](#)
- [Decision-making at the GLA](#)
- [Equalities, diversity and inclusion measures](#)
- [Social integration measures](#)
- [London Partnership Board](#)

A risk and assurance review of the **GLA Migration team** provided substantial assurance.

A risk and assurance review of the **London Resilience** team provided reasonable assurance.

A risk and assurance follow-up review of the **Affordable Homes Programme** provided substantial assurance.

2026-27 Improvement Initiatives

- Complete review of **Mayoral Decision Making in the GLA (MDM)** and begin review of **Financial Regulations**.
- An advisory review into our **performance management** framework.
- Effectively **deliver the remainder of the £15.5m savings identified** while protecting delivery of key priorities.
- A Risk and Assurance review to assess the effectiveness of the control framework supporting the development and management of the governance arrangements for the **Life Off the Streets** Rough Sleepers programme.
- A Risk and Assurance review of the frameworks in place to deliver on the Mayor's **Inclusive Talent Strategy** as part of the ambitions set out in the London Growth Plan to reform the capital's skills and employment system.
- A Risk and Assurance review of the **Adult Skills Fund** (scope to be determined).
- A Risk and Assurance review of the operation of the **London Resilience Unit** in the delivery and coordination of resilience services on behalf of the London Resilience Partnership and London local authorities.
- An advisory review of the processes being developed to administer the implementation of a **London-wide Strategic Licensing Policy**.
- A Risk and Assurance review of the processes in place to allocate the **Green Roots Fund** to projects involving green and blue spaces in London.
- **Follow up Risk and Assurance reviews** in the following areas:
 - Land Fund Investment - Governance Process
 - New Deal For Young People
 - Skills Bootcamp
 - London Resilience
 - Digital Connectivity
 - Adult Skills Fund
 - Good Growth Fund

2.5. **Developing the entity’s capacity, including the capability of its leadership and the individuals within it**

Our arrangements	Actions and key developments 2025-26
<p>An Enabling Services and Resourcing Committee ensures that the GLA has the appropriate capability and capacity in our enabling functions to deliver programme and organisational priorities; and is held to account for doing so; and that the GLA’s workforce planning in the short and medium term meets the resourcing needs of the programmes individually and collectively.</p>	<p>In their Integrated Settlement readiness assessment of People and Capacity, PWC rated the GLA as ‘embedded to leading’ and stated that ‘Senior sponsorship and accountability for the Integrated Settlement are clear, with the Chief Financial Officer acting as Senior Responsible Owner. Governance arrangements are clearly defined and roles and responsibilities for delivery and oversight are documented, understood and aligned to delivery plans. There is strong evidence of collaborative working across directorates’.</p>
<p>These enabling functions are: Finance; Performance and Governance; Legal; Procurement; External Relations; Public Affairs and Strategic Partnerships; International Relations; Strategy and Intelligence; the Digital Experience Unit; Information Governance; the Technology Group; Facilities Management; HR Shared Services and the People Function.</p>	<p>We continue to drive forward the GLA Group Collaboration portfolio, seeking new ways of working across the Group that drive economy, effectiveness, efficiency or contribute to Mayoral priorities.</p>
<p>It reports periodically to the MDB on the performance of all enabling functions and make recommendations to the MDB where issues of delivery or resource need to be resolved.</p>	<p>Under the IT Shared Services (ITSS) project, five Group organisations have migrated to a shared Office 365 IT tenant, providing a stronger foundation for collaborative working. It also strengthens digital resilience and security, reduces duplication and supports more co-ordinated IT Service delivery.</p>
<p>The Chief Officer is the organisation’s most senior official and leads the Corporate Management Team. As well as providing corporate leadership, the Chief Officer holds statutory staffing responsibilities (as HoPS). She provides regular updates on staffing and workforce matters to the Assembly’s GLA Oversight Committee; and consults the Committee, and the Chief of Staff on behalf of the Mayor, on proposed staffing changes.</p>	<p>Collaborative working ensured that a range of TfL Enabling Services were in place for the Oxford Street Development Corporation go-live on 1 January 2026.</p>
<p>We have robust establishment control processes for the approval of staffing changes.</p>	<p>An online Collaboration Hub launched in Autumn 2025, providing a space for Group colleagues to collaborate, share documents, exchange ideas and build professional communities. Over 300 colleagues have registered.</p>
<p>We have robust processes for appraising and developing our staff</p>	<p>The Group-wide online talent platform and mentoring hub continue to be well-used. Over 1,400 colleagues have registered with the mentoring hub across 11 GLA family organisations. The talent portal, which enables the sharing of secondment and permanent opportunities across the Group, has featured over 700 roles since its creation in 2024.</p>
<p>We have robust establishment control processes for the approval of staffing changes.</p>	<p>In January 2025, the Group Collaboration Estates and Facilities Management Strategy 2025-2035 was agreed to improve efficiency across the estate, including preparations for the Union Street lease expiry in March 2027.</p>

(with completion of annual performance reviews monitored corporately), backed by a competency framework and a learning and development programme, including a strategy for management and leadership development.

Ensuring a diverse workforce that is representative of London is a priority for the Mayor and the Chief Officer. The Diversity and Inclusion Management Board provides challenge, advice and input into our Equality, Diversity and Inclusion (EDI) improvement work, with the Inclusion Programme Steering Group driving implementation of the EDI Strategy/action plan, with Corporate Management Team setting the direction.

We publish gender, ethnicity and disability pay gap analyses and action plans. Executive Directors oversee delivery of directorate-level action plans to support the continued development of an inclusive GLA culture.

A GLA Group Collaboration Board promotes and oversees collaboration across the GLA Group – driving efficiency, effectiveness, financial benefits and delivering against Mayoral priorities across functions such as data digital and technology; estates and facilities management; HR and other professional services.

The London Assembly has its own component budget, distinct in law from the Mayoral component, and is supported by the Assembly Secretariat, including research and external relations support. Assembly Members receive a budget to fund support staff, organised in party groups.

Mayoral nominees for eight offices are subject to non-binding confirmation hearings conducted by the London Assembly. The Assembly has the power

A Group People Strategy agreed in December 2025 focuses on representative workforces, a strong HR professional community, and best practice.

Community of practice events continue to be popular and successful with events for finance and housing professionals run and an HR professionals event in the planning. In December 2025, Group Collaboration hosted a 'Leading for London' event attended by the Mayor and over 80 senior leaders across the Group, to explore how collaboration can deliver more.

The Grants Transformation programme continues, underpinned by a community of practice, Centre of Excellence, grants lifecycle guidance, a pipeline, fraud awareness training, and piloting of Salesforce as a new Grants system.

To support the Mayor's net zero pledge for 2030, work has progressed around **delivery of electric charge points** across the Group estate, discovery work to ensure effectiveness and efficiency in charging Group electric fleet, and progress on organisations' strategies to purchase clean energy.

The Treasury Collaboration Project, which enabled TfL to invest alongside other Group organisations and deliver better value for Londoners, was recognised with an Institute of Collaborative Working Award in November 2025.

A Risk and assurance follow-up review of **Use and Control of Agency staff** provided reasonable assurance.

A risk and assurance review of the **Disability Working practices** provided reasonable assurance.

A risk and assurance review of **Payroll** (incorporating a follow-up review) provided reasonable assurance.

The Internal Equality, Diversity and Inclusion (**EDI Workforce Strategy and accompanying EDI Action Plan**) were published as planned.

We developed the **EDI Inclusion curriculum-eLearning** components were developed in July 2025 and launched in October 2025 to coincide with the induction timetable. We launched two mandatory modules which updated previous ones - these are Conscious Inclusion

Our arrangements

to hold confirmation hearings for, and veto, three further appointments. The Chief Officer is also the Greater London Returning Officer, with responsibilities in law to deliver efficient and fair elections and encourage the participation not just of voters but of candidates also.

Links to further information

- [The Mayoral team](#)
- [The Corporate Management Team](#)
- [Gender and ethnicity pay gap reports, action plans and progress reports](#)
- [Information about decision-making thresholds](#)
- [The London Assembly: structure, meetings and reports](#)

Actions and key developments 2025-26

and Neurodiversity and disability awareness training. We also launched micro-learning modules.

The GLA procured **Asana as the single reporting environment** for all programmes and projects. The initial implementation phase was focused on meeting corporate reporting requirements and establishing a consistent, organisation-wide approach to data capture and performance oversight.

Using this new platform, we successfully produced the public performance and finance report for Quarter 2 2025-26 onwards, demonstrating the system's capability to support transparent, timely, and portfolio wide reporting.

The transfer of **Information Technology services to a shared service provided by TfL** was completed in March 2026, with the conclusion of the remaining dependence, successfully delivering O365 migration to TfL. This provides a base platform to support future changes, upgrades and enhanced security.

A risk and assurance review of the **Digital Experience Unit** budget and project management provided reasonable assurance.

A number of actions were taken in response, including completing the IT Shared Services migration; working with TfL to define GLA roadmap; refreshing the Group Data Digital and Technology Group (DDaT); developing a Business Plan; and agreeing and operationalising a portfolio and governance approach to DEU Resource Prioritisation.

2026-27 Improvement Initiatives

- Progress ongoing discussions with Finance on how best to utilise **SAP Ariba for Project Costing**
- Complete the **Product Review of our Digital Estate** to assess the effectiveness of our technology stack in supporting business and functional capabilities now and in the future, and implement recommendations
- **Extend the implementation of Asana** to support full programme and project management across the GLA's portfolio, strengthening integration, visibility, and governance.
- Begin arrangements for **transition for the 2028 Mayoral and Assembly elections**
- A Risk and Assurance review of the processes in place **for planning, monitoring and reviewing staff performance and development** to ensure they are effective, consistent and aligned with strategic objectives
- A Risk and Assurance review of the **shared service legal arrangements** in place to ensure effective services are delivered
- A Risk and Assurance follow up review of **Digital Experience Unit**

2.6. Managing risks and performance through robust internal control and strong public financial management

Our arrangements	Actions and key developments 2025-26
<p>The Mayor’s annual Budget Guidance identifies financial pressures and includes scenario analysis, from which prudent control totals and savings targets are set, including for the GLA. These are then worked within and developed through an annual budget-setting process that involves a thorough review across programme and corporate spend.</p> <p>The GLA’s Risk Management Framework is regularly reviewed and most recently received a ‘substantial’ internal audit rating (the highest). Risk registers are maintained at project and programme levels as appropriate. The GLA’s most serious risks are captured in a corporate risk register that is refreshed every six months. The register is reported to the Corporate Management Team, the Chief of Staff and the Audit Panel and ensures all corporate risks are current and relevant with robust risk mitigations and controls. Risk is also reported through performance reports. Each Executive Director provides an annual assurance statement that risk management is operating effectively – and in line with the corporate approach – within their area.</p> <p>The GLA funds, and is the funder of last resort for each of the MDCs (LLDC OPDC and OSDC). Regular liaison meetings – chaired by the Mayor’s Chief of Staff and involving the Mayor’s team and senior officers – help maintain a shared understanding of risks and challenges. Governance Directions for each organisation explain and set the parameters for the interaction of decision-making between each body and the Mayoralty. One of the Deputy Mayors is a member of each Board.</p> <p>We manage our risks in relation to cybersecurity and make sure everyone in the GLA understands their obligations in relation to this, by requiring mandatory training.</p> <p>The Financial Risk Oversight Board meets quarterly and manages the Authority’s financial exposure to loans made.</p> <p>Quarterly financial reporting is well embedded, tracking spend against budget (actual and forecast). Quarterly reports are also considered by the Mayoral Delivery Board and provided to the Assembly’s Budget and Performance Committee.</p>	<p>In their Integrated Settlement readiness assessment of finance and performance management, PWC rated the GLA as ‘embedded’ and stated that ‘the GLA operates robust, centrally owned budget-setting, forecasting and in-year monitoring processes. Financial management is well integrated with governance and performance reporting, and the mayoral decision-making framework provides a consistent, well-understood route for approving spend and managing financial risk’.</p> <p>The highest residual severity risks that we are seeking to mitigate were identified on the corporate risk register (at March 2026) as follows, together with information on how they are being mitigated through controls:</p> <ul style="list-style-type: none">• Our cyber security arrangements are vulnerable, because of the GLA’s profile, to malicious activity, such that in the event of a targeted cyber attack or security breach, the GLA may be prevented from effectively maintaining or rapidly restoring systems and data resulting in severe disruption to delivery of our services and programmes, and compromise the confidentiality, integrity and availability of sensitive organisational and personal data.• Our financial resilience is adversely impacted by the cumulative impact of economic conditions (including housing specific inflation and cost pressures, market liquidity and investor appetite, financing costs) on the GLA and Group-wide entities• There is a risk that we fail to create and sustain the environment our workforce needs to thrive — including the right culture, leadership, engagement, and support — which

The Chief Finance Officer’s role complies with the five principles set out in CIPFA’s Statement on the Role of the Chief Financial Officer.

We place a high priority on anti-fraud work, working with internal audit to identify areas that have the highest potential for fraud. We regularly review and seek expert input into our Anti-Fraud Framework, which is complemented by Whistleblowing and Anti-Money Laundering policies.

The roles and responsibilities of an Audit Committee are discharged by the Mayor. He is supplemented in this regard by the Assembly’s Audit Panel. The Audit Panel has well-established terms of reference. It provides challenge; raises the profile of internal control, risk and financial reporting; provides a forum for the discussion of issues raised by internal and external auditors; and bolsters transparency. The Panel also monitors the development of risk management, whistleblowing, and anti-fraud and corruption practices.

The 25 Members of the London Assembly provide the GLA’s scrutiny function. It publishes an annual report detailing its activity during the year.

Mayoral Decision-Making in the GLA (our scheme of delegation) is clear about, and sets strict boundaries for, the value and types of decisions to be taken at different levels – by the Mayor, an Executive Director, an Assistant Director or a manager (defined as one who reports to an Assistant Director or Head or has an equivalent level of seniority) – as well as the authorisation given to all staff to develop and implement decisions. Decision Forms require the ‘value for money’ case for all proposals to be made.

Transport for London Procurement & Commercial (TfL P&C) is responsible for providing assurance over individual GLA procurement activities, helping to ensure value for money, compliance with relevant policy and legislation, and effective management of commercial risks. TfL P&C operates a two-stage ‘Line of Defence (LoD)’ assurance framework, applied proportionately based on the nature and value of the procurement or commercial activity.

For higher-value or higher-risk procurements (including procurement strategies, contract award recommendations and/or contract modifications), assurance is delivered through the ‘Commercial and

may limit our ability to attract, retain and enable people to deliver the Mayor’s ambitions and the London Assembly’s priorities effectively

- We fail corporately to align our budget and wider resources to or effectively deliver the Mayor’s strategic priorities for London because our prioritisation, budget setting, decision-making and performance management practices are not sufficiently agile, focussed or robust
- Funding and powers. Planned changes to the national funding regime, such as business rate revaluation, proposals to alter rateable values, integrated settlements, and a national review of the business rate retention and baseline funding levels, and broader Government work on devolution, could result in significant changes to funding and/or governance arrangements. These changes may impact upon the GLA’s ability to achieve the priorities set by the Mayor

A revised version of the Contracts **and Funding Code** was approved in March 2026, principally to revise requirements for procurements below £25,000 to mirror Transport for London (TfL) requirements, to update arrangements on grant giving and transparency, as well as factual updates.

A range of service improvements to the **shared procurement service** provided by TfL have been implemented with a focus on strengthening planning, stakeholder communication and engagement and driving continuous improvement.

Enhancements include the introduction of an annual pipeline planning process and improved guidance at the start of the eForm to support better forward planning and clearer procurement timelines. Requirements for lower-value procurements have been streamlined within the GLA’s Contracts & Funding Code, with clearer guidance and a

Finance Approval Meeting (CFAM)'. This forum brings together senior representatives from TfL P&C, Finance, the P&C lead and relevant GLA business owners.

Alongside delivery of procurement activity, a dedicated team within TfL P&C (led by the Head of Collaborative Procurement Services) provides support and enablement activity to the GLA. Oversight of the service sits with the GLA's Executive Director of Corporate Resources and Business Improvement.

We have an overarching corporate business continuity plan that outlines the strategic arrangements that are in place to manage situations where a significant part of the organisation or critical function is disrupted for a period long enough to impact the normal operation of the organisation. There are also directorate business continuity plans that identify how they would continue their operations in the event of disruption.

Links to further information

- [Risk Management and Anti-Fraud frameworks, and other GLA procedures supporting robust internal control](#)
- [The GLA's Audit Panel, including six-monthly corporate risk register reports, audit reports and progress updates against the Annual Audit Plan](#)
- [The Assembly's Budget and Performance Committee, which receives the GLA's quarterly finance pack](#)

simplified processes for activity below £25k.

Procurement communication and stakeholder engagement have also been strengthened through refreshed intranet content, including new FAQs, clearer signposting via auto-replies, and the re-communication of regular procurement briefings. In addition, new mechanisms have been introduced to capture feedback more effectively, including a periodic post-procurement survey and improved visibility of submissions to support more responsive P&C resource allocation.

Further improvements focus on enhancing collaboration and capability, including regular forums to review and improve ways of working. Additional guidance and tools, such as quick reference materials and Knowledge Hub content (including SAP Ariba set-up guidance), have also been developed to better support GLA business teams.

A risk and assurance review of the **Shared Procurement service** provided reasonable assurance.

A risk and assurance follow-up review of the **procurement of major events** provided substantial assurance.

Our shared Internal Audit Service continued its **counter-fraud audit work to investigate and detect possible instances of fraud and corruption against the GLA.**

The following were the main significant fraud allegations that were investigated during the year:

Adult Skills and Employment – A grant recipient failed to comply with the conditions of funding, did not provide adequate evidence of delivery, and did not maintain valid centre approval or registration. Work took place with the Department for Education (DfE) and the Public Sector Fraud Authority to review and assess the evidence, as the DfE was

also defrauded by the same grant recipient.

Skills Bootcamps programme -The GLA identified fraudulent activity at an early stage due to lessons learnt from previous DARA investigations and recommendations. It was identified that the company possessed no building sign-in records, trainees who had never attended or had dropped out early. The GLA suspended payments early and terminated the grant agreement.

Other anti-fraud activity during the year included

- participation in the 2024-25 National Fraud Initiative data matching exercise; no duplicate payments have been found and therefore there are no recoveries to report;
- officers from the Counter Fraud team within DARA and GLA Performance and Governance held a series of fraud awareness training sessions for officers across the GLA involved in grant giving: 52 attended over five sessions.

Senior risk owners also completed an annual assessment of the **fraud risks** contained within our Anti-Fraud and Corruption Policy and Response Plan and the effectiveness of controls in place.

We were selected to participate in the Council of Europe's GRECO (Council of member states against Corruption) **evaluation into preventing corruption and promoting integrity at the sub-national level** and submitted a self-assessment and received a delegation. Their report, looking at anti-corruption measures across structures in England, was adopted by GRECO at its Plenary in June 2026 and will be published in due course.

The **Anti-Money Laundering Policy** was subject to an external legal review and

an updated policy with only minor amendments published.

A complete review of **Treasury Management Practices** including the robustness of loan records was performed by the Treasury Shared Service as part of the annual Treasury Management Strategy Statement preparation. All Treasury Shared Service clients were provided with Treasury Management Practices (TMPS) and asked to sign.

A risk and assurance follow-up review of **Treasury Management** provided substantial assurance.

We launched the procurement of a Tax Advice review to ensure that our **company and Mayoral Development Corporation structures are tax efficient**. We also commissioned some tax advice in the context of reviewing our Expenses and Benefits Framework.

We implemented the **Integrated Settlement between Government and the GLA**. The Integrated Settlement brought together multiple funding streams under a single, outcomes-based framework, enabling the Mayor to plan delivery over a multi-year period and align investment more effectively with London's strategic priorities. Over the year, the GLA worked closely with government to agree the Settlement's outcomes and reporting requirements and strengthen assurance processes to ensure that programmes within our delivery portfolio were clearly traceable to the Settlement's pillars and outcomes

An Integrated Settlement Readiness review was conducted between November and January. The findings have been highly positive and reinforce our trajectory towards a more resilient and strategically aligned organisation, capable of meeting the requirements of the Integrated Settlement and sustaining high quality delivery over time. The assurance received has been referenced elsewhere in this

update and will inform our forward planning once the final report is issued.

A review of the **GLA Group and GLA Mayor reserves** was undertaken during 2025-26. The GLA Mayor reserves strategy was set out in March 2026 annual budget report including a revised presentation of the reserves by thematic purpose to improve transparency.

2026-27 Improvement Initiatives

- Review the **Anti-fraud and Corruption Policy Strategy and Response Plan**
- Hold at least two more **fraud training sessions** for officers involved in grant making.
- Continue to investigate **current and future fraud cases**
- **Consider recommendation made in GRECO** report relating to lobbying transparency
- Procure new **Know Your Customer portal** for undertaking checks – which are suitable for City Hall Developer Fund applications
- Appoint provider to **review of tax efficient structures**
- Embed effective governance and reporting arrangements for the **Integrated Settlement and ensure completion of the 26-27 priority actions from the readiness assessment**, namely to finalise and embed the process for managing funding flexibilities, and sign off of the local assurance framework
- In response to the English Devolution and Community Empowerment Act, to set up an **Audit Committee**
- Review mandatory **cyber security training**
- Progress a project to replace the **Enterprise Resource Planning system** impacting on HR and Finance and set out the requirements of the GLA
- Commission a review of structures of **commercial organisations** (GLA Holdings, GLA Land and Property and Mayoral Development Corporations) to ensure effective governance
- Review the GLA's approach to **business continuity**
- Review how **Mayoral oversight of Mayoral Development Corporations (MDCs)** is carried out
- Complete a review of the **Expenses and Benefits Framework** having regard to advice on taxation
- A Risk and Assurance review of the processes in place for managing the **Integrated Settlement** multiyear consolidated funding model
- Follow up Risk and Assurance reviews as follows:
 - **Procurement - Shared Services Arrangement; London Stadium Governance and Financial Reporting Arrangements;**
 - **Financial Governance Review**

2.7. Implementing good practices in transparency, reporting and audit, to deliver effective accountability

Our arrangements	Actions and key developments 2025-26
<p>We publish extensive information, including:</p> <ul style="list-style-type: none"> • interests, gifts and hospitality and expenses for the Mayor, Assembly Members, Mayoral Advisers and senior GLA officers • details of Senior Officer responsibilities, salary data and a GLA organogram • all payments over £250 • Mayoral, Director and Assistant Director decision forms, setting out clearly the rationale for the GLA’s significant decisions and the resource supporting them • Freedom of Information Act (FOIA) responses • over 100 datasets on the London Datastore, helping people to understand the city and develop solutions to London’s challenges • the results of our monthly poll of 1,000 Londoners (again published on the London Datastore). <p>The Mayor publishes in an accessible web-based format an Annual Report each year, ahead of the State of London Debate. It provides a data-rich overview of achievements to make it easier for Londoners to identify at a glance performance in the areas they are most interested in.</p> <p>We communicate to staff records management guidance, cybersecurity training and any other related actions as they arise.</p> <p>The Directorate of Audit, Risk and Assurance, as part of MOPAC, provides the internal audit service for the GLA under a shared service agreement. Its Charter is reported annually to the Audit Panel and defines the purpose, authority, responsibility and scope of activity of the internal audit function, and position within the GLA.</p> <p>The internal audit service develops an annual, risk-based plan. It aims to provide assurance on both the effectiveness of the management of risks to the achievement of agreed objectives and on compliance with GLA policies and procedures and externally arising regulations and the law. Progress against the plan is reported to each Audit Panel meeting.</p>	<p>Some 994 Freedom of Information or Environmental Information Regulations requests were received in 2025-26, an increase of nearly 10 per cent on 2024-25. We responded to 899 (90.4 per cent) within deadline.</p> <p>There were 14 personal data breaches reported during the financial year 2022-2026, one more than the previous year, and above our annual target figure of 10. One of the data breaches required reporting to the Information Commissioner’s Office.</p> <p>We continued to review Data Protection Impact Assessments for the TfL IT Shared Service, more recently in line with Office365 migration work.</p> <p>From 1 April 2025 to 31 March 2026, the following expenses and benefits were incurred: £29,648 in taxable benefits incurred by Assembly members; the Mayor and Assembly Members incurred £522 on domestic travel (including nil costs for taxis), £7,770 on foreign travel, £970 on hotels and £943 on other expenses. Senior staff incurred £8,080 on domestic travel, (excluding taxis), £787 on taxi journeys, £32,358 on foreign travel, £21,015 on hotels and £6,745 on other expenses.</p> <p>73 instances of Gifts and/or Hospitality received by the Mayor and Assembly members and 178 instances received by staff were recorded over the reporting period between March 2025 and March 2026. These are reported on an ongoing basis to the Audit Panel for information.</p> <p>The GLA Internal Audit Charter has been updated to cover the requirements of the Global Internal Audit Standards in the UK Public Sector which became effective from 1 April 2025.</p> <p>To align with the above standards DARA trialled a new audit report format which is now being rolled out.</p> <p>The Head of Internal Audit reported in the 2025-26 Annual Report that ‘the GLA has a ‘reasonable’ internal control environment which is generally operating effectively.</p>

Management responds to the internal audit service's recommendations for each audit, with an action plan that is reported to the Audit Panel. The internal audit service then checks progress through a follow-up review.

The external auditor produces an annual Audit Results Report, providing its judgement on whether the GLA's financial statements gave a true and fair view of its financial position; and whether the GLA had in place proper arrangements to secure value for money in its use of resources. Robust processes exist to address any issues arising.

A register of our **business information assets** is in place that captures both personal & non-personal data processing assets.

Links to further information

- [Transparency portal making readily accessible a host of governance and other information](#)
- [FOIA disclosure log](#)
- [The Mayor's Annual Report](#)
- [Internal Audit Charter](#)
- [GLA Statement of Compliance with the UK Statistics Authority's Code of Practice for Statistics](#)
- [London Datastore](#)
- [Audit Panel which receives reports on expenses at each meeting](#)
- [Data for London Library](#)

The **Annual Audit Plan** was delivered. Of the 12 risk assurance audits undertaken and reported on in 2025-26, three (25 per cent) received a 'substantial' assurance rating; and nine (83 per cent) received a 'reasonable' rating. 30 of the 31 recommendations made in respect of the 2025-26 audits were accepted by management.

There were eight follow-up reviews in 2025-26; of these five (62.5 per cent) received a 'substantial' rating and three (37.5 per cent) a 'reasonable' rating. Of the 20 recommendations, 14 had been fully implemented, and six partly implemented.

Information Governance mandatory training continues to be delivered monthly to new starters at the Corporate Induction.

An **audit of public facing webforms** was undertaken, the intention being to add a Data Protection Impact Assessment (DPIA) to every form that collects personal data.

A risk and assurance review of **The Freedom of Information Act** provided reasonable assurance.

A risk and assurance review of **cyber security provided** reasonable assurance.

The **Data for London Library** was released in July 2025, with 5,000+ datasets included from day 1. Since launch, there have been more than 1,000 users.

We began the second phase of **Data for London platform development** which is ongoing. The first functional prototype was delivered using dummy data, focused on Free School Meals data sharing.

2026-27 Improvement Initiatives

- Raise awareness of **avoiding data breaches proactively** through training – corporate & unit-based, internal changes e.g., SharePoint audit/cleaning – moving people away from sharing information via email.
- Deliver additional exemplar projects for the **Data for London platform**, including complete delivery of the Free School Meals prototype by finalising data storage location and High Streets Data Service identity and access management
- Continue to ensure regular completion of **data protection and information governance training**- including a review of, & update to, the current e-module Information Governance training course
- Undertake a six-monthly review of the **corporate information asset register** which includes GLA's record of processing activities (RoPA), together with the review of the personal data assets (or RoPA) as outlined above.
- Continue to implement the **audit of public facing webforms** and add a DPIA to every form that collects personal data.
- Ensure any changes to portfolio governance and Mayoral Decision Making comply with and enhance **legislation on transparency and the Mayor's own commitments**
- **Legacy issues from IT SS migration**- e.g. records management in Sharepoint
- Produce **a summary of the GLA's governance arrangements** for Londoners
- A Risk and Assurance review of GLA compliance with the requirements of the **Local Government Transparency Code** as published by the Ministry of Housing, Communities and Local Government.
- Follow up Risk and Assurance reviews of:
 - **Freedom Of Information Act;**
 - **Cyber Security**
- To provide input into the **External Quality Assessment (EQA)** of the GLA's Internal Audit provider in line with the Global Internal Audit professional standards.

3. London Assembly scrutiny of governance issues

- 3.1. The London Assembly has a key role to play in holding the Mayor to account and scrutinising GLA governance, services and functions.
- 3.2. The Assembly provides regular challenge of the GLA's governance arrangements in a number of ways:
 - Mayor's Question Time, where the Mayor is required to attend 10 meetings of the Assembly per year to answer Assembly Members' questions.
 - responses to statutory consultations, principally relating to Mayoral strategies and the Mayor's budget, and formal consideration of the Mayor's draft budget and draft strategies.
 - holding confirmation hearings for key appointments.
 - the work of scrutiny committees.
 - other work on internal corporate governance.
- 3.3. Mayoral nominees for nine offices are subject to non-binding confirmation hearings conducted by the London Assembly. The purpose of a confirmation hearing, which is held in public, is to establish whether a candidate has the ability to do the job and is fit for office. The Assembly does not have the power to veto an appointment, and its recommendations are not binding on the Mayor. The nine offices to which non-binding confirmation hearings apply are:
 - Chair and Deputy Chair of Transport for London (TfL).
 - Chair of the Cultural Leadership Board.
 - Chair and Deputy Chair of the London Pensions Fund Authority.
 - Chair of the London Waste and Recycling Board (ReLondon).
 - Chair of a Mayoral Development Corporation (of which there are currently three).
- 3.4. In the case of three further appointments – the London Fire Commissioner, the Deputy Mayor for Fire (currently encompassed within the role of Deputy Mayor for Planning, Regeneration and the Fire Service), and the Deputy Mayor for Policing and Crime – the relevant Assembly committee has the power to exercise a veto, which is binding. In the case of the Deputy Mayor for Fire and Resilience, and the Deputy Mayor for Policing and Crime, the veto may only be exercised where the candidates are not Assembly Members.
- 3.5. The next section details governance and related issues raised by the Assembly in 2025-26.

2026-27 budget for the GLA Group

- 3.6. In accordance with the requirements of the GLA Act 1999 (as amended), there is a two-stage budget-setting process. At the draft budget stage (January), the Assembly is able to amend the statutory figures that make up the consolidated budget requirement in the GLA Act by a simple majority. The Mayor is under a duty to respond to any amendments passed when he presents his final budget. At the final draft budget stage (February), the Assembly is able to amend the statutory figures that make up the consolidated budget requirement by a two-

thirds majority of Assembly Members present and voting. At this stage, amendments agreed by the requisite majority are binding.

- 3.7. The Budget and Performance Committee undertook a detailed review of the financial situation of the GLA Group in the annual scrutiny process of the Mayor's draft budget proposals.
- 3.8. At its meeting in January 2026, during consideration of the draft budget, the Assembly considered two budget amendments, but did not agree either amendment by the requisite majority. The amendments are appended to the published minutes of the meeting.
- 3.9. At its meeting in February 2026, following consideration of the final draft budget, the Assembly considered eight budget amendments, but did not agree any of the amendments by the requisite majority. The Assembly also voted 9 votes to 8 in favour of the substantive motion, to approve the budget without amendment. The Assembly was therefore deemed by law to have approved, without amendment, the Final Draft Consolidated Budget for 2026-27.
- 3.10. The Budget and Performance Committee has the responsibility of examining the Mayor's draft budget before it is voted on by the full Assembly. Between November 2025 and February 2026, the Committee held meetings and published letters in response to the Mayor's draft consultation budget 2026-27.
- 3.11. These letters collectively made a series of detailed recommendations to the Mayor. The Committee called on the Mayor to:
 - set out the expected savings to the GLA from reduced expenditure on the Universal Free School Meals programme as a result of new Government funding.
 - set out the timeframe for producing cost estimates for the potential later phases of Oxford Street transformation.
 - report progress on GLA Group collaboration in quarterly monitoring reports.
 - work with the London Fire Brigade to develop a sustainable funding solution for the Modern Firefighting training programme.
 - provide a statement on the current level of resource need in the Metropolitan Police Service for police officers and support staff.
 - confirm the cost and funding source for Transport for London's bus and tram fares freeze.

Strategies and plans

- 3.12. The Mayor is statutorily required to consult the Assembly on certain strategies. Assembly committees usually respond to such consultations on the Assembly's behalf and the consultation responses are published on london.gov.uk.
- 3.13. In addition, the Mayor must lay before the London Assembly the final versions of those strategies prior to their publication. Under the provisions of section 42 of the GLA Act 1999 (as amended), the Assembly has the power to consider and potentially reject draft strategies within 21 days of their submission, including the date the draft strategy is laid before the Assembly. No draft Mayoral strategies were considered in 2025-26.

- 3.14. The Assembly must additionally be consulted by the Mayor on the National Framework Documents for the London Fire Brigade under section 3271 of the GLA Act 1999 (as amended). At the Fire Committee meeting on 13 January 2026, the Assembly was consulted upon the Statement of Assurance 2024-25, as well as the Reserves Strategy and Medium-term Financial Strategy for 2026-27.

Mayor's Question Time meetings

- 3.15. The London Assembly held ten Mayor's Question Time meetings over the course of the year. Assembly Members submitted 4931 questions, which related to the full breadth of the Mayor's responsibilities.

Exercise of Summoning Powers

- 3.16. The London Assembly exercised a power of summons, in accordance with sections 61 and 62 of the GLA Act 1999, on one occasion during the year.

Confirmation hearings

- 3.17. During 2025-26 there were two Mayoral appointments which were subject to the London Assembly's confirmation hearings process.
- 3.18. On 3 November 2025, the Mayor wrote to the Chair of the Assembly to propose that Scott Parsons be appointed Chair of the Oxford Street Development Corporation (OSDC). On 10 November 2025 the Confirmation Hearings Committee held a confirmation hearing for this proposed appointment. On 12 November 2025, the Chair of the Confirmation Hearings Committee wrote to the Mayor to confirm its recommendation that the Mayor should proceed with the appointment to the role of Chair of the OSDC.
- 3.19. On 11 December 2025, the Mayor wrote to the Chair of the London Assembly to propose that Keith Morgan be appointed Chair of the London Legacy Development Corporation (LLDC). On 15 December 2025 the Confirmation Hearings Committee held a confirmation hearing for this proposed appointment. On 16 December 2025, the Chair of the Confirmation Hearings Committee wrote to the Mayor to confirm its recommendation that the Mayor should proceed with the appointment to the role of Chair of the LLDC.

Governance in the Mayoral Development Corporations

- 3.20. The three Mayoral development corporations – the OPDC, the LLDC and the OSDC – are kept under review by the Assembly via Plenary and Mayor's Question Time meetings and two Assembly committees: the Planning and Regeneration Committee, and the Budget and Performance Committee. The Budget and Performance Committee receives a quarterly monitoring report from the LLDC and the OPDC on spending and (where appropriate) capital performance. In January 2025 the Budget and Performance Committee also held a meeting with LLDC and OPDC, as well as other GLA Group bodies, regarding their plans for housing delivery. In March 2026, the Budget & Performance Committee held a meeting with the OSDC to discuss its priorities and financial position.

3.21. The Assembly held a Plenary meeting on 3 July 2025 to consider the Mayor's proposal to designate a Mayoral Development Area (MDA) for Oxford Street, prior to the Mayor's formal request to the Secretary of State to establish the Oxford Street Development Corporation. The Assembly did not exercise its statutory power to reject the designation of the MDA. The Assembly noted the Mayor's proposal and made a number of related recommendations to the Mayor.

4. Conclusion and disclosure

- 4.1. The GLA had sound arrangements in place for corporate governance during 2025-26. This statement reflects explicitly on the arrangements that were in place and developments that occurred from April 2025 to March 2026. Monitoring of the GLA's arrangements is, however, ongoing. By virtue of their signatures below, the Mayor and the Chief Officer confirm also that no other developments or events have occurred from April 2026 up to the date of publication of this AGS that bear materially on the soundness of the GLA's governance arrangements.

(Signatures to be added to final version)

Sadiq Khan
Mayor of London

Mary Harpley
Chief Officer (and Head of Paid Service)

Date:

Date:

Mayoral directions issued to the GLA's functional bodies in 2025-26

The Mayor is careful to issue directions only when it is appropriate to do so. Directions are published on the GLA website as part of the routine publication of all Mayoral decision forms and also reported to the Assembly. In 2025-26 two directions were issued as below ('MD' refers to Mayoral Decision reference number). This compares with three directions issued in 2024-25.

MD	Body	Title	Date	Decision
3464	TfL	March 2026 fare changes	27/01/26	<p>That the Mayor:</p> <ul style="list-style-type: none"> • approves the proposed revisions to fares to be implemented on 1 March 2026, as set out in the decision • signs the attached Direction to Transport for London, issued pursuant to the power in section 155 (1)(c) of the Greater London Authority Act 1999, to implement these fares on 1 March 2026.
3475	TfL	Oxford Street Transformation Programme - Decision on traffic changes for Oxford Street West	26/02/26	<p>That the Mayor:</p> <ul style="list-style-type: none"> • approves the proposals for the pedestrianisation of Oxford Street between Great Portland Street and Orchard Street set out in the Transport for London Oxford Street Transport and Highways consultation report • approves the publication of the Transport for London Oxford Street Transport and Highways consultation report • directs TfL, in accordance with the Direction at Appendix 1, to take the steps necessary in its capacity as highway and traffic authority to implement the approved proposals to enable the removal of traffic from Oxford Street between Great Portland Street and Orchard Street.