



## Audit and Risk Management Committee

**Date:** TUESDAY, 14 JULY 2020  
**Time:** 2.00 pm  
**Venue:** VIRTUAL PUBLIC MEETING (ACCESSIBLE REMOTELY)

**Members:** Alderman Ian Luder (Chairman)  
Alexander Barr (Deputy Chairman)  
Hilary Daniels (Deputy Chairman - External)  
Randall Anderson  
Alderman Nick Anstee  
Chris Boden  
Deputy Jamie Ingham Clark (Ex-Officio Member)  
Anne Fairweather  
Marianne Fredericks (Ex-Officio Member)  
Paul Martinelli  
Caroline Mawhood (External Member)  
Jeremy Mayhew (Ex-Officio Member)  
Andrien Meyers  
John Petrie  
Dan Worsley (External Member)

**Enquiries:** Chloe Rew  
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chloe.rew@cityoflondon.gov.uk

### Accessing the virtual public meeting

Members of the public can observe this virtual public meeting at the below link:  
[https://youtu.be/LDvn\\_K3kOW4](https://youtu.be/LDvn_K3kOW4)

**John Barradell**  
Town Clerk and Chief Executive

# **AGENDA**

## **Part 1 - Public Agenda**

1. **APOLOGIES**

2. **MEMBERS' DECLARATIONS UNDER THE CODE OF CONDUCT IN RESPECT OF ITEMS ON THE AGENDA**

3. **MINUTES OF THE PREVIOUS MEETING**

To agree the public minutes and non-public summary of the meeting held on 2 June 2020.

**For Decision**  
(Pages 1 - 6)

4. **OUTSTANDING ACTIONS OF THE COMMITTEE**

Member are asked to note the Committee's Outstanding Actions List.

**For Information**  
(Pages 7 - 8)

5. **COMMITTEE WORK PROGRAMME**

Member are asked to note the Committee's Work Programme.

**For Information**  
(Pages 9 - 10)

### **Internal Audit**

6. **INTERNAL AUDIT UPDATE REPORT**

Report of the Head of Audit and Risk Management.

**For Information**  
(Pages 11 - 22)

### **Risk Management**

7. **CORPORATE RISK UPDATE**

Report of the Chamberlain.

**For Decision**  
(Pages 23 - 32)

## **External Inspections**

### **8. OFSTED INSPECTION 2020**

Report of the Director of Community and Children's Services.

**For Information**  
(Pages 33 - 50)

### **9. QUESTIONS ON MATTERS RELATING TO THE WORK OF THE COMMITTEE**

### **10. ANY OTHER BUSINESS THAT THE CHAIRMAN CONSIDERS URGENT**

### **11. EXCLUSION OF THE PUBLIC**

**MOTION**, that – under Section 100(A) of the Local Government Act 1972, the public be excluded from the meeting for the following items on the grounds that they involve the likely disclosure of exempt information as defined in Part I of the Schedule 12A of the Local Government Act.

**For Decision**

## **Part 2 - Non-Public Agenda**

### **12. NON-PUBLIC MINUTES OF THE PREVIOUS MEETING**

To agree the Non-Public minutes of the meeting held on 2 June 2020.

**For Decision**  
(Pages 51 - 52)

### **13. DEEP DIVE - CR16: INFORMATION SECURITY RISK**

Report of the Chamberlain.

**For Information**  
(Pages 53 - 84)

### **14. NON-PUBLIC QUESTIONS ON MATTERS RELATING TO THE WORK OF THE COMMITTEE**

### **15. ANY OTHER BUSINESS THAT THE CHAIRMAN CONSIDERS URGENT AND WHICH THE COMMITTEE AGREE SHOULD BE CONSIDERED WHILST THE PUBLIC ARE EXCLUDED**

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## AUDIT AND RISK MANAGEMENT COMMITTEE

**Tuesday, 2 June 2020**

Minutes of the meeting of the Audit and Risk Management Committee held via videoconference on Tuesday, 2 June 2020 at 2.00 pm

### **Present**

#### **Members:**

Alderman Ian Luder (Chairman)	Marianne Fredericks (Ex-Officio Member)
Alexander Barr (Deputy Chairman)	Paul Martinelli
Hilary Daniels (Deputy Chairman - External Member)	Caroline Mawhood (External Member)
Randall Anderson	Andrien Meyers
Chris Boden	John Petrie
Deputy Jamie Ingham Clark (Ex-Officio Member)	Dan Worsley (External Member)
Anne Fairweather	

### **In Attendance**

#### **Officers:**

Chloe Rew	- Town Clerk's Department
Peter Lisle	- City of London Corporation GOLD Group
Andrew Buckingham	- Town Clerk's Department
Hayley Hajduczek	- Town Clerk's Department
Kerry Nicholls	- Town Clerk's Department
Devika Persaud	- Town Clerk's Department
Kate Smith	- Town Clerk's Department
Peter Kane	- Chamberlain
Paul Dudley	- Chamberlain's Department
James Gibson	- Chamberlain's Department
Matthew Lock	- Chamberlain's Department
Michael Cogher	- Comptroller and City Solicitor
Richard Woolford	- City of London Police

#### **Also in attendance**

Alderman Prem Goyal	- Court of Aldermen
Fiona Condon	- External Auditor, BDO
Leigh Lloyd-Thomas	- External Auditor, BDO

### **1. OPENING REMARKS - WELCOME TO NEW EXTERNAL MEMBER**

The Chairman opened the meeting welcoming Dan Worsley and formally moved a vote of thanks to Kenneth Ludlam.

RESOLVED UNANIMOUSLY, that – Members of the Audit and Risk Management Committee wished to place on record their sincere appreciation to:

**KENNETH LUDLAM**, who stood down from the Committee after the conclusion of his third term. He was a most active and diligent member of the committee and one of this Committee's representatives on the Police Authority Performance Sub Committee, where his contribution was also greatly valued. In taking their leave of Kenneth, his colleagues on the Audit & Risk management Committee wished to express its sincere thanks to him for his valuable contributions over the past nine years, and hope that he looks back with pleasure at his association with the City of London Corporation.

2. **APOLOGIES**

Apologies were received from Alderman John Garbutt.

3. **MEMBERS' DECLARATIONS UNDER THE CODE OF CONDUCT IN RESPECT OF ITEMS ON THE AGENDA**

There were none.

4. **MINUTES OF THE PREVIOUS MEETING**

RESOLVED – that, the public minutes and non-public summary of the previous meeting held 28 January 2020 be agreed as a correct record.

**Matters arising:**

With respect to item 12: City of London Police Freedom of Information Requests Update, the Chairman confirmed that there was no longer a backlog of Freedom of Information requests.

5. **COMMITTEE WORK PROGRAMME**

RESOLVED – that the amended Committee Work Programme be agreed, noting the following updates provided in the meeting:

1. the September 2020 meeting has been rescheduled to 1 October 2020;
2. the informal risk challenge sessions would be reintroduced from October 2020;
3. the Chamberlain advised that although the dates in the work programme for accounts production, audit and sign off were on track, there was a possibility that new factors relating to the COVID-19 crisis could cause delays, however the Chamberlain's department was working to adhere to deadlines. The Chairman noted that the government had relaxed deadlines.

6. **ANNUAL GOVERNANCE STATEMENT 2019/20**

Members considered a joint report of the Town Clerk & Chief Executive and the Chamberlain relative to the Annual Governance Statement 2019/20 (AGS). Members agreed the AGS subject to amendments with respect to fire enforcement notices referenced at paragraph 68; and, an additional paragraph regarding the COVID-19 crisis.

RESOLVED, that Members:

1. approve the AGS set out in Appendix 1 for signing by the Chair of the Policy and Resources Committee and the Town Clerk and Chief Executive;
2. note that the AGS will be published alongside the 2019/20 City Fund and Pension Funds Statement of Accounts;
3. note the future work programme in paragraph 105 of the AGS to improve the governance framework; and,
4. delegate authority to the Town Clerk and Chief Executive, in consultation with the Chairman and Deputy Chairmen of this Committee, to amend the AGS for any significant events or developments relating to the governance arrangements that occur prior to the date on which the Statement of Accounts is signed by the Chamberlain.

**7. 2019/20 ANNUAL REPORT OF THE AUDIT AND RISK MANAGEMENT COMMITTEE**

The Chairman presented to the Committee the 2019/20 Annual Report of the Audit and Risk Management Committee. Members proposed amendments which would be included prior to presentation to the Court of Common Council on 18 June 2020.

RESOLVED – that Members agree the 2019/20 Annual Report of the Audit and Risk Management Committee for onward submission to the Court of Common Council.

**8. RISK UPDATE**

Members received for discussion a report of the Chamberlain relative to the Corporate Risk Update. The following points were noted:

- CR01 Resilience Risk to be reviewed, re-rated, and reported back to Committee;
- CR34 COVID-19 (Response) to be reworded to reflect recovery phase; financial impact of COVID-19 to be assessed separately;
- CR25 GDPR Compliance Risk has been de-escalated to departmental risk;
- CR26 Brexit risk to be reviewed in light of upcoming government statement;
- Increase of risks across the Corporation from 344 to 393 not solely related to COVID-19, as new departmental risk register has been developed in the Town Clerk's (ie. Cultural and Visitor Development division);
- With respect to risk appetite, the level of risk Members would be prepared to accept may become an issue going forward, for example with respect of investments. Reduction in risk appetite may impact re-budgeting in the future. Will need to strike balance with Resource Allocation Sub-Committee and Chamberlain's will bring this issue back to this Committee in the future.

RESOLVED – that, the report be received and its contents noted.

9. **QUESTIONS ON MATTERS RELATING TO THE WORK OF THE COMMITTEE**

There were no questions.

10. **ANY OTHER BUSINESS THAT THE CHAIRMAN CONSIDERS URGENT**

There was one item of other business with respect to membership of the Nominations Sub-Committee which would reconvene in the coming months to recruit for an external member vacancy.

RESOLVED – that, Dan Worsley be appointed to the Nominations Sub-Committee.

11. **EXCLUSION OF THE PUBLIC**

**RESOLVED**, that – under Section 100(A) of the Local Government Act 1972, the public be excluded from the meeting for the following items on the grounds that they involve the likely disclosure of exempt information as defined in Part I of the Schedule 12A of the Local Government Act.

Item	Paragraph
12-14	3

12. **NON-PUBLIC MINUTES OF THE PREVIOUS MEETING**

RESOLVED – that, the non-public minutes of the previous meeting held on 28 January 2020 be agreed as a correct record.

13. **DEEP DIVE - CR34 COVID-19**

Members received for discussion a report of the City of London Corporation Gold Group relative to a Deep Dive of Corporate Risk 34: COVID-19.

14. **NON-PUBLIC APPENDIX TO THE RISK UPDATE REPORT**

Members received the non-public appendix in conjunction with the report of the Chamberlain at agenda item 8.

15. **NON-PUBLIC QUESTIONS ON MATTERS RELATING TO THE WORK OF THE COMMITTEE**

There were no questions.

16. **ANY OTHER BUSINESS THAT THE CHAIRMAN CONSIDERS URGENT AND WHICH THE COMMITTEE AGREE SHOULD BE CONSIDERED WHILST THE PUBLIC ARE EXCLUDED**

There was no other business.

**The meeting ended at 3.05 pm**

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Chairman



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## AUDIT AND RISK MANAGEMENT COMMITTEE - Outstanding Actions - JANUARY 2020

Items from meeting held 28 January 2020		
ITEM	Action	Officer and target date
<b>9. INTERNAL AUDIT RECOMMENDATIONS FOLLOW UP</b>	City of London School for Girls to provide the Town Clerk with the number of outstanding recommendations ahead of a future committee meeting.	<i>Bursar, City of London School for Girls</i>  <i>Date: TBC</i>

Items from meeting held 6 November 2018		
ITEM	Action	Officer and target date
<b>9. NEW CORPORATE RISK: BREXIT</b>	Each Department to carry out risk assessment of the impact of Brexit.	<i>All departments/Chamberlain</i>  <i>Ongoing</i>

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## Audit & Risk Management Committee - Work Programme: July – November 2020

14 July 2020	1 October 2020 *MOVED*	3 November 2020 *MOVED*
<b>Financial Statements and External Auditors</b>		
	Bridge House Estate Accounts  City Fund and Pension Fund Accounts  External Auditor Recommendations from the IAAP	City's Cash Accounts  Open Spaces Accounts  Sundry Trusts Accounts
<b>Risk Management (Regular update reports, Deep Dive Risk Reviews and Independent Risk Challenge)</b>		
<u>Deep Dive:</u>  1. CR16 Information Security (Chamberlain)   <u>Risk Challenge:</u> **	<u>Deep Dive:</u>  1. CR29 Information Management (Town Clerk)   <u>Risk Challenge:</u> Town Clerk's Department	<u>Deep Dive:</u>  1. CR10 Adverse Political Developments (Remembrancer)  2. CR09 Health & Safety (Town Clerk)  <u>Risk Challenge:</u> Department of Community & Children's Services
Corporate Risk Update	Risk Update Report	Risk Management Update

\* *Deferred Deep Dives*

- CR27: Change Management (Town Clerk) – March 2020
- CR16: Information Security (Chamberlain/CoLP) – March 2020
- CR28: Action Fraud (Chamberlain/CoLP) – March 2020
- CR30: Climate Change (Town Clerk) – June 2020
- CR02: Loss of Business Support for the City (Town Clerk) – June 2020
- CR24: Operational Security (Town Clerk) – July 2020

\*\* *Deferred Risk Challenge Sessions*

- Remembrancer's – March 2020
- Markets & Consumer Protection – June 2020
- Department for the Built Environment – July 2020

Internal Audit/Corporate Anti-fraud		
Internal Audit Update	Internal Audit Recommendations Follow-Up	Internal Audit Update Anti-Fraud Update
Governance		
External Inspections/OFSTED Reports etc		
Ofsted Report	HMIC (City of London Police)	

<b>Committee(s):</b> Audit and Risk Management Committee – For Information	<b>Date(s):</b> 14/07/2020
<b>Subject:</b> Internal Audit Update Report	<b>Public</b>
<b>Report of:</b> Head of Audit and Risk Management	<b>For Information/Discussion</b>
<b>Report author:</b> Matt Lock, Head of Audit and Risk Management	

## Summary

This report provides an update on Internal Audit activity since the last Internal Audit Update Report presented to the informal meeting of the Committee in March 2020. The report summarises work completed, progress against the 2020/21 Internal Audit Plan and the impact of the COVID-19 outbreak on this. Finally, the report describes the findings of Audit follow-up work completed to verify the implementation of Audit recommendations.

The report makes one escalation in relation to a review of Corporate Wide Project Management, where it has not been possible to obtain a satisfactory management response to all of the issues raised. A Red assurance rating has been given in the Draft Audit Report with 3 Red priority recommendations made; within currently defined roles and responsibilities, there is no senior leader with the remit to resolve 2 of these issues.

## Recommendation(s)

Members are asked to:

- provide comment on the issues raised in respect of arrangements in place for Project Management; and,
- note the report.

## Main Report

### Background

1. This report provides an update on the work of Internal Audit since 1 April 2020 and the position reported to the informal meeting of the Audit and Risk Management Committee on 31 March 2020.

## Completed Internal Audit Work

2. 15 Final Audit Reports have been issued since the March update, 6 Green Assurance ratings were given, 9 Amber Assurance ratings and zero Red Assurance Ratings. Those audit reviews are:

Final Audit Reports Issued		Recommendations Made		
Department/Audit	Assurance Rating	Red	Amber	Green
Chamberlain's - COUNCIL TAX	Green	0	0	1
Barbican Centre - DATA SECURITY	Amber	0	2	4
City of London Freeman's School - KEY CONTROLS	Amber	0	2	0
Sir John Cass School - CHILDREN & FAMILY CENTRE	Amber	0	1	0
Barbican Centre - ARTISTIC EVENTS DECISION-MAKING & EVALUATION	Green	0	0	0
Corporate Wide - HIGHWAYS REPAIRS AND MAINTENANCE CONTRACT	Green	0	2	0
Sir John Cass School - KEY CONTROL PROCESSES	Amber	0	5	1
City Surveyor's - FRAUD RISK MANAGEMENT	Amber	0	3	1
Chamberlain's - BUSINESS RATES	Green	0	0	3
Open Spaces - INCOME CHECKS	Amber	0	5	5
Chamberlain's - IT SERVICE MANAGEMENT (ITIL)	Green	0	0	4
City of London Police - PAYROLL AND OVERTIME	Amber	0	4	0
Community and Children's Services - DIRECT PAYMENTS	Amber	0	7	1
City of London Police - PREMISES EXPENDITURE	Amber	0	11	2
Chamberlain's - PENSION FUND INVESTMENT	Green	0	2	0

3. In addition to the above, there is one audit review from the 2019/20 Audit Plan to be brought to the attention of Members; Corporate Wide Project Management. This review is currently held at Draft Report stage as we have not been able to secure a suitable management response to the issues raised. A Red assurance rating was provided with three key issues raised, Red Priority recommendations were made in respect of these as follows:

- **Project managers are miscoding expenditure in relation to Capital and Supplementary Revenue Projects** – this bypasses system controls that are in place to ensure that spending is in accordance with agreed budget and that project delivery proceeds only in accordance with approvals obtained. This is within the remit of the Chamberlain/Deputy Chamberlain to resolve and a solution has been identified by the Capital Accounting Team.
- **Project Managers seek retrospective approval for budget increases on projects too often** – this undermines the governance process and hinders the overall ability to manage the City Corporation's overall Capital and Supplementary Revenue Budget. This largely comes down to poor discipline as there are processes to obtain, or at least seek, approval under urgency and ahead of committing to expenditure. Our recommendation covered training but, more importantly, that the Corporate Programme Management Office



introduce increased supervision/monitoring and follow-up action. The Corporate PMO do not see this as within their remit or mandate.

- **There are a number of projects being managed under local risk that exceed the financial thresholds that determine application of the Gateway Process, there are no expectations in relation to the application of consistent formal governance for such projects** – current project management guidance makes no reference to such projects and so there is no corporate instruction as to whether or not the Gateway Process should apply, the default position has been that it doesn't. The Internal Audit concern is not that the Gateway Process should be applied, rather that, if deemed not appropriate, alternate governance arrangements should be in place and that there should be joined up oversight across the organisation of all significant projects. Again, the Corporate PMO felt it was outside of their remit to seek to influence the way that these projects are managed.

This report has recently been escalated to the Town Clerk and Chief Executive for comment, and the views of the Committee on the above are welcome.

### **Delivery of Planned Internal Audit Work**

4. Progress in delivering the 2020/21 Internal Audit Plan has been impacted by the COVID-19 outbreak in so far as that it has not been possible to work towards full delivery of the planned programme of work, there are three main factors:

- Some service areas have not been able to accommodate Internal Audit work as a result of their operational response to COVID-19
- Some service areas are not fully operational and are unable to accommodate Internal Audit work in a remote capacity
- Increased reliance on email for requests for information and resolving queries has led to an increase in elapsed time to complete fieldwork.

5. Nonetheless, work is in progress for 13 planned audit reviews, one of which is at draft report stage, with a further 8 reviews allocated to the in-house team and being initiated for delivery. In total, this comprises 257 audit days from a plan of 1071 days. As a reminder, the plan was prioritised as follows:

- **Priority 1:** activity that directly links to Corporate Plan Outcomes and/or Corporate Risks, completion of this work within 2020/21 is considered essential to providing the annual opinion.
- **Priority 2:** activity that is more closely aligned to the delivery of top-level departmental objectives or risks and key corporate systems. Periodic audit coverage is considered sufficient to inform the annual opinion, auditable areas are identified from a rolling 3-year programme.
- **Priority 3** – lower risk activity where the risk of non-delivery of objectives may be contained at a departmental level, includes advisory assurance work. Periodic audit coverage is considered useful in informing the annual opinion, auditable areas are, again, identified from a rolling 3-year programme. Any P3 work not delivered in year will be considered for escalation to P2 for the subsequent year.

- **Priority 4** – activity that is focussed on local business objectives and of low financial materiality, risk/impact of failing to deliver objectives may be contained at a service level. Any P4 work not delivered in year will be considered for escalation to P3 for the subsequent year.
6. The workforce of Mazars, our third-party partner provider of Internal Audit resource, is still furloughed. The Head of Audit and Risk Management is in discussion with Mazars in relation to bringing resource back over the summer period, subject to City of London service departments being able to accommodate a fuller programme of Internal Audit reviews.
  7. Unplanned work has been undertaken in relation to COVID-19 Business Rates Grants verification checks, working with the Corporate Anti-Fraud Manager and the Business Rates team. We have also introduced a regular programme of staff leaver verification checks, applying a continuous auditing methodology, in recognition of the increased risk around IT network security at the present time.

### **Audit Follow-up Reviews**

8. Nine Internal Audit Follow-up reviews have been undertaken to assess progress in the implementation of Audit recommendations, the outcome of those reviews is summarised below:
  - in 4 cases, all recommendations made were found to have been implemented, these Audit reviews are now closed (a total of 27 recommendations)
  - in 4 cases, significant progress has been made in implementing recommendations (42 recommendations implemented from a total of 52), in all 4 cases a revised assurance rating of Amber (down from Red) has been provided. There are no issues to escalate within the 10 outstanding recommendations.
  - in 1 case, Barbican Centre – Strategic Planning, Monitoring and Implementation, we were unable to complete our follow-up review as the department did not respond to our requests for information.

We will undertake further follow-up work in relation to the remaining outstanding recommendations and report back to the next meeting.

9. The full programme of follow-up work is included as Appendix 1 to this report, we will continue to add to this programme as Audit reviews are completed.

### **Impact of COVID-19**

10. While departmental engagement with planned Audit work is improving, it is anticipated that disruption will continue throughout the second quarter of the year, it will not be possible to deliver the full programme of work as intended. Available resources for the year are constrained, estimated to be reduced from approximately 1080 days to a likely minimum of 812 days, depending on arrangements that can be reached with Mazars. Work in the remainder of the year will focus on delivery of the remaining 369 days of planned Priority 1 work yet to be allocated, before turning to the Priority 2 work. All efforts will be made

to provide Audit coverage across all remaining Priority 2 work although this will be on a lighter touch basis, spreading available resources across the plan. The High-Level Internal Audit Plan is attached as Appendix 2 to this report for information.

11. This position will be kept under review and updates will be provided to this Committee at subsequent meetings.

## **Conclusion**

12. Delivery of work against the 2019/20 Internal Audit Plan has been impacted by COVID-19 through a combination of reduced resources available and constraints on our ability to work with service departments during the pandemic. Good progress has been demonstrated in implementing recommendations made.

## **Appendices**

- Appendix 1 – Follow-up Programme of Activity
- Appendix 2 – 2020/21 High-level Internal Audit Plan

## **Matt Lock**

Head of Audit and Risk Management

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Dept Code	Department/Audit	Original Assurance Rating	Recommendations Made			Follow-up Date	Follow-up Outcome					Current Assurance Rating
			Red	Amber	Green		Outstanding Issues				Total Outstanding Recs	
Chamberlain's	IT - MOBILE DEVICES	Amber	0	8	3	Completed	0	0	0	0	0	Green
Chamberlain's	COUNCIL TAX	Green	0	0	1	Completed	0	0	0	0	0	Green
City of London School	SCHOOL FEES	Green	0	1	1	Completed	0	0	0	0	0	Green
Mansion House	INCOME AND EXPENDITURE	Red	3	8	2	Completed	0	0	0	0	0	Green
City of London School	CYBER (recs 4- 2848, 6-2846,7-2797)	Red	2	11	0	May-20	1	0	0	1	1	Amber
Barbican Centre	STRATEGIC PLANNING, MONITORING & IMPLEMENTATION	Amber	0	2	0	May-20	0	2	0	2	2	Amber
Community and Children's Services	ASYLUM SEEKERS	Red	4	5	0	May-20	1	0	0	1	1	Amber
City of London Freemans School	CYBER SECURITY (2-2815,3 - 2816, 6-2822, 7-2853, 12-2830)	Red	3	11	0	Jun-20	0	3	1	4	4	Amber
City of London School for Girls	CYBER SECURITY (2-2989, 8-2951, 10-3040, 11-2950)	Red	3	12	1	Jun-20	0	4	0	4	4	Amber
Barbican Centre	FRAUD RISK MANAGEMENT	Amber	0	7	4	Jul-20						
Barbican Centre	FINANCIAL MONITORING	Green	0	0	2	Jul-20						
Chamberlain's	MAZARS - Software Development Life Cycle (SDLC)	Red	1	1	0	Jul-20						
City of London Police	FRONT DESKS	Amber	1	4	0	Jul-20						
City of London School for Girls	BUDGET ESTIMATING	Amber	1	1	0	Jul-20						
City Surveyors	COMMERCIAL LEASES	Amber	0	3	1	Jul-20						
Corporate Wide	CORPORATE-WIDE - SUPPLIERS FINANCIAL HEALTH/RESILIENCE	Amber	0	6	2	Jul-20						
Corporate Wide	CORPORATE -WIDE - COMMERCIAL MANAGER SCORECARD PROCEDURES	Amber	0	6	4	Jul-20						
Corporate Wide	CORPORATE-WIDE HIGHWAYS REPAIRS AND MAINTENANCE CONTRACT	Green	0	2	0	Jul-20						
Barbican Centre	CYBER SECURITY (2-2989, 8-2951, 10-3040, 11-2950)	Amber	0	2	3	Jul-20						
City of London Police	INTERPRETERS FEES	Amber	0	2	2	Jul-20						
City of London School	HEALTH & SAFETY	Amber	0	2	0	Jul-20						
Guildhall School	INCOME GENERATION	Amber	0	3	0	Jul-20						
Town Clerk's	ECONOMIC DEVELOPMENT	Amber	0	4	1	Jul-20						
Town Clerk's	RESPONSIBLE BUSINESS STRATEGY	Amber	0	4	0	Jul-20						
Guildhall School	BUDGET-SETTING & FINANCIAL MANAGEMENT	Amber	0	1	1	Aug-20						
Barbican Centre	DATA SECURITY	Amber	0	2	4	Aug-20						
Built Environment	PROJECT TEAM	Green	0	1	0	Aug-20						
Built Environment	MAJOR INCIDENT PLANNING	Green	0	0	1	Aug-20						
City Surveyors	CLFS ENABLING WORKS	Red	4	0	0	Aug-20						
Corporate Wide	CORPORATE-WIDE BUDGET ESTIMATE PREPARATION	Amber	0	2	0	Aug-20						
Guildhall School	STUDENT PETTY CASH	Green	0	3	8	Aug-20						
Open Spaces	KEATS HOUSE - INCOME AND EXPENDITURE	Amber	1	1	5	Aug-20						
Chamberlain's	PROCESS MAPS	Green	0	0	4	Sep-20						
Corporate HR	HUMAN RESOURCES - STAFF SICKNESS MANAGEMENT	Amber	0	3	1	Sep-20						
Corporate HR	PUBLIC SECTOR EQUALITIES DUTY	Amber	0	3	1	Sep-20						
Guildhall School	FRAUD RISK MANAGEMENT	Amber	0	6	1	Sep-20						
Police Authority	FLEET STREET	Amber	0	2	0	Sep-20						
City Surveyors	FRAUD RISK MANAGEMENT	Amber	0	3	1	Oct-20						
Corporate Wide	FIRE SAFETY RISK MANAGEMENT	Amber	0	6	1	Oct-20						

			Recommendations Made				Follow-up Outcome				
							Outstanding Issues				
Dept Code	Department/Audit	Original Assurance Rating	Red	Amber	Green	Follow-up Date	Red	Amber	Green	Total Outstanding Recs	Current Assurance Rating
Sir John Cass School	CASS CHILDREN & FAMILY CENTRE	Amber	0	1	0	Oct-20					
Sir John Cass School	KEY CONTROL PROCESSES	Amber	0	5	1	Oct-20					
Chamberlain's	IT ASSET MANAGEMENT	Amber	0	17	4	Oct-20					
Barbican Centre	EVENTS CONTRACTING (INCLUDING CANCELLATION ARRANGEMENTS)	Amber	0	1	7	Nov-20					
Chamberlain's	MAZARS - ITIL SERVICE DESK	Green	0	0	3	Nov-20					
Comptroller and City Solicitor	MANAGEMENT OF FREEDOM OF INFORMATION REQUESTS	Green	0	0	1	Dec-20					
Corporate Wide	GDPR COMPLIANCE	Amber	0	1	1	Dec-20					
Chamberlain's	NNDR	Green	0	0	2	Apr-21					

## High-level Internal Audit Plan 2020/21

## Appendix 2

Department	Auditable Area	Audit Days	Priority
Barbican Centre	Health and Safety	15	1
Community and Children's Services	Safeguarding (schools)	25	1
Community and Children's Services	Lone Working	7	1
Town Clerks	Community Safety and Resilience	12	1
Corporate Wide	Infrastructure/Physical Security	15	1
Corporate Wide	Climate Action/Air Quality	15	1
Community and Children's Services	Joint Health and Wellbeing	12	1
Community and Children's Services	Housing Tenancies	10	1
Built Environment	Gigabit City	12	1
Open Spaces Department	Wanstead Flats - Reservoir Management (risk mitigation)	3	1
Community and Children's Services	Housing Fire Safety	12	1
Community and Children's Services	Rough Sleepers	7	1
Community and Children's Services	Unregulated Placements - Children	12	1
Corporate HR	Gender/Equalities Pay Gap Reporting	7	1
Corporate Wide	Major Projects Governance Arrangements	15	1
Town Clerks	Innovation and Growth - Partnerships and Engagement	15	1
Markets and Consumer Protection	Brexit Implications	15	1
Chamberlain's IT	Business Continuity and Disaster Recovery	10	1
Town Clerks	Corporate wide - Emergency Planning	20	1
Chamberlain's IT	Cyber Security	20	1
City of London Police	Grant Funding	12	1
City of London Police	Key Financial Controls	20	1
City of London Police	Transform	15	1
Police Authority	Value for Money Scrutiny and Oversight	35	1
Chamberlain's IT	Information Management	20	1
Chamberlain's	Fundamental Review	25	1
Chamberlain's	Accounts Receivable and Debt Management	15	1
Chamberlain's	Development of a Corporate Finance Strategy - Debt Financing	12	1
Chamberlain's	Corporate Contract Management	15	1
Chamberlain's	Payroll	8	1
Chamberlain's	Treasury Management	10	1

## High-level Internal Audit Plan 2020/21

## Appendix 2

Department	Auditable Area	Audit Days	Priority
City of London Police	Procurement Cards	10	1
City of London Police	Digital Policing	10	1
City of London Police	Transform Phase 2	10	1
City Surveyor's	Rents, Lettings and Vacancies	15	1
City Surveyor's	Project Resourcing	12	1
City Surveyor's	Operational Property Management	15	1
Corporate Wide	Performance Management/Delivery of Business Plan Objectives (time allocation TBC)	15	1
Corporate Wide	Safer City Partnership	15	1
Town Clerks	City Bridge Trust - Grants Administration and Compliance with Strategy	15	1
Town Clerks	Corporate Recruitment	15	2
Community and Children's Services	Social Care Contract Monitoring	7	2
Barbican Centre	Ticketing System	12	2
Barbican Centre	Bars	7	2
Built Environment	Waste Collection Income and Expenditure	8	2
Built Environment	Planning Income and Expenditure	12	2
Built Environment	Building Control Income and Expenditure	10	2
Chamberlain's	Procurement Category Management - Governance and Effectiveness	7	2
Chamberlain's	Supplier Resilience	12	2
Chamberlain's IT	Data Storage	15	2
Chamberlain's IT	Legacy Systems	10	2
City of London Freeman's School	Financial Sustainability	8	2
City of London Police	Management of Service Contracts	12	2
City of London Police	Defendants Funds/Ceased Goods	7	2
City of London School	Financial Sustainability	7	2
City of London School for Girls	Financial Sustainability	7	2
Community and Children's Services	Housing Rents	10	2
Corporate Wide	Recruitment Moratorium	5	2
Corporate Wide	P-Cards	25	2
Guildhall School of Music and Drama	Governance	12	2
Guildhall School of Music and Drama	Diversifying Funding / Fundraising	12	2
Guildhall School of Music and Drama	Data Futures	12	2



## High-level Internal Audit Plan 2020/21

## Appendix 2

Department	Auditable Area	Audit Days	Priority
Guildhall School of Music and Drama	Guildhall Young Artists	12	2
Guildhall School of Music and Drama	Data Quality	10	2
Markets and Consumer Protection	Fee Recovery - All sites	10	2
Markets and Consumer Protection	Markets - Medium Term Financial Strategy	10	2
Open Spaces Department	Entity Review	15	2
Open Spaces Department	Department Wide - Wayleaves	12	2
Open Spaces Department	Tower Bridge - Exhibition Income	12	2
Barbican Centre	Off-Balance Sheet Assets	8	3
Community and Children's Services	Barbican Estate Rents	10	3
Comptroller and City Solicitor	Direct Charging for Legal Services	10	3
Mansion House and Central Criminal Court	Premises Related Expenditure	10	3
Markets and Consumer Protection	Contract Management	7	3
Markets and Consumer Protection	Safe Disposal of ceased/condemned goods/food	10	3
Open Spaces Department	Department Wide - Commercial Leases	8	3
Remembrancers	Supplies and Services	8	3
Town Clerks	Social Media	8	3
Town Clerks	Guildhall Art Gallery - Income and Expenditure	12	3
Chamberlain's	Chamberlain's Court Income	8	4
Community and Children's Services	Libraries - Entity Review	10	4
Mansion House and Central Criminal Court	Roger Gifford Trust Fund (Conservation of Art Collection)	5	4
Open Spaces Department	Department Wide - Lodges	12	4
Town Clerks	Guildhall Club Accounts	5	n/a
Corporate Wide	Audit Follow-up Reviews	75	n/a

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<b>Committee:</b> Audit and Risk Management Committee – <i>For Decision</i>	<b>Date:</b> 14 July 2020
<b>Subject:</b> Corporate Risk Update	<b>Public</b>
<b>Report of:</b> The Chamberlain	<b>For Decision</b>
<b>Report author:</b> Paul Dudley, Corporate Risk Manager	

## Summary

This report seeks the Committee's endorsement for a new corporate risk (CR35 – Unsustainable Medium-Term Finances) as well noting the related effects on other corporate risks.

CR35's focus is the current financial position, as a result of the Covid-19 pandemic, the Fundamental Review as well as consequences for the Medium-Term Financial Plan (MTFP).

CR35 enables the existing corporate risks CR23 Police Funding and CR 31 Fundamental Review to be consolidated within this new risk. CR23 and CR31 will, subject to endorsement of the CR35 Unsustainable Medium-Term Finances risk be removed from the corporate risk register.

In addition, CR27 Change Management has been de-escalated to departmental level (Town Clerk's department) until there is a clear way forward on the Target Operating Model (Part of the Fundamental review plan).

## Recommendations

The Committee is asked to:

- endorse the inclusion of CR35 Unsustainable Medium-Term Finances risk on to the corporate risk register;
- note that, as a consequence, CR23 Police Funding and CR31 Fundamental Review have been incorporated within CR35 Unsustainable Medium-Term Finances. Both CR23 and CR31 will be removed from the corporate risk register; and,
- note the de-escalation of CR27 Change Management to departmental level (Town Clerk's department).

## **Main Report**

### **Background**

1. Members were advised at their meeting on 2 June 2020 that a new corporate risk on the City Corporation's financial position was under development and would be presented to the Committee on 14 July 2020 for endorsement.

### **CR35 Unsustainable Medium-Term Finances**

2. The purpose of this new risk is to clearly identify one corporate risk that captures the risk exposure to the City Corporation's finances both in the short and medium term. This is set out in the attached detailed risk register report for CR35 Unsustainable Medium-Term Finances (appendix 1).
3. The risk highlights a number of key areas of risk exposure (see a to f below). This may lead to an inability to contain financial pressures within year (2020/21) and not realising the compensatory savings and/or income generation to meet the Corporation's forecast medium term financial deficit.
  - a. Anticipated decline in public sector funding (local government and Police), increasing demands (revenue and capital) and an ambitious programme of major project delivery threaten our ability to continue to deliver a vibrant and thriving Square Mile
  - b. Normal course of business unable to function due to COVID 19 restrictions
  - c. BREXIT compounding market uncertainty and exacerbating the economic downturn.
  - d. Major contraction in key income streams and increase in bad debts.
  - e. Police Transform programme fails to realise the budget mitigations anticipated
  - f. Reduction in the value of investments- property and securities- reduces available capital for major project financing.
4. The CR35 Unsustainable Medium-Term Finances Risk has a current score of a red 24 with a target score of 12 and target date on 31 March 2021. There are eight key actions assigned to mitigate this risk by the target date. This risk (including the current and target risk scores) will be kept under regular review in line with the existing corporate risk review and updating processes.

### **Effects on Other Corporate Risks**

5. As a consequence of having a wider ranging financial risk (CR35) both CR23 Police Funding and CR31 Fundamental Review are now incorporated within CR35 Unsustainable Medium-Term Finances. Subject to Committee endorsement CR23 and CR31 will be removed from the corporate risk register.
6. Members may also recall discussion concerning CR27 Change Management where progressing the management of this risk has been in abeyance pending the development of a new finance risk. The Town Clerk has decided that CR27

should be held now at departmental level pending clarification on the Target Operating Model, which will be the principal driver for change management within the City Corporation.

### **Impact on the Corporate Risk Register**

7. Taking these changes into account the corporate risk register now comprises of 17 risks. A list of all corporate risks, in summary form, is attached as appendix 2 which includes CR35 but excludes CR23 and CR31. CR27 has also been removed.

### **Conclusion**

8. As a result of the development of a wider ranging new corporate risk – CR35 Unsustainable Medium-Term Finances, CR23 Police Funding and CR31 Fundamental Review will be removed from the corporate risk register. CR27 Change management has been de-escalated to departmental level pending the outcome of the Target Operating Model, which will be the drive for change management within the City Corporation.

### **Appendices**

- Appendix 1 – Corporate Risk Register Extract – CR35 Unsustainable Medium-Term Finances
- Appendix 2 – List of All Corporate Risks – Summary form (includes CR35 but excludes CR23 and CR31. CR27 has also been removed)

### **Paul Dudley**

Corporate Risk Manager

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## CR35 Unsustainable Medium-Term Finances Detailed risk register

Report Author: Paul Dudley

Generated on: 02 July 2020



Rows are sorted by Risk Score

Risk no, title, creation date, owner	Risk Description (Cause, Event, Impact)	Current Risk Rating & Score		Risk Update and date of update	Target Risk Rating & Score		Target Date	Current Risk score change indicator
CR35 TBC Unsustainable Medium Term Finances Page 27	<p><b>Causes:</b></p> <p>Anticipated decline in public sector funding (local government and Police), increasing demands (revenue and capital) and an ambitious programme of major project delivery threaten our ability to continue to deliver a vibrant and thriving Square Mile</p> <p>Normal course of business unable to function due to COVID 19 restrictions</p> <p>BREXIT compounding market uncertainty and exacerbating the economic downturn.</p> <p>Major contraction in key income streams and increase in bad debts.</p> <p>Police Transform programme fails to realise the budget mitigations anticipated</p> <p>Reduction in the value of investments- property and securities- reduces available capital for major project financing.</p> <p><b>Event:</b> Inability to contain financial pressures within year (2020/21) and compensatory savings and/or income generation to meet the Corporation's forecast medium term financial deficit will not be realised.</p> <p><b>Effects:</b></p>	 Likelihood Impact	24	<p>Current annual estimated impact is an overspend of £30m across the three funds; £20m of which is City Fund. Driven mainly by income loss in the following areas: Barbican, GSMD, Tower Bridge, Animal Reception Centre and Events. Mitigations include spend reduction and furloughing of casual staff and permanent staff not able to work (£1.3m recovered from government to date).</p> <p>Cash flow position is holding up well.</p> <p>Balance Sheet- it is too early to assess any permanent re-valuation. Securities portfolio- after an initial drop has largely recovered the Dec 2019 valuation.</p> <p>Too early to assess any permanent</p>	 Likelihood Impact	12	31-Mar-2021	↑

## APPENDIX 1

<p>Page 28</p> <p>19-Jun-2020</p> <p>Caroline Al-Beyerty</p>	<p>Additional savings over and above those identified through the Fundamental Review to meet this challenge are required and/or closure in some areas reserves are utilised and/or services stopped.</p> <p>The City Corporation's reputation is damaged due to failure to meet financial objectives or the need to reduce services / service levels to business and community.</p> <p>Being unable to set a balanced budget which is a statutory requirement for City Fund.</p> <p>Spend is not aligned to Corporate Plan outcomes resulting in suboptimal use of resources and/or poor performance.</p> <p>Capital projects stalled due to COVID restrictions.</p> <p>Stakeholders experiencing reduced services and service closures.</p>			<p>adjustment to property valuations.</p> <p>Large proportion of Fundamental Review savings especially from the target operating model work are deferred putting further pressure on current year budget achievement.</p> <p>Police-forecast underspend of £4m- due to delays in recruitment. Beyond 20/21, though, residual deficits of £3m pa in the Police MTFP remain to be resolved.</p> <p>Most capital projects have stalled- prioritisation exercise commenced to only restart essential schemes Re-budget planned for the autumn and MTFP being remodelled.</p> <p>Possible further mitigations: - Maximising COVID recovery funding from govt -Maintaining tight financial disciplines -Review major commitments, including options for re-profiling cyclical works programme.</p> <p><b>01 Jul 2020</b></p>					<p>Increasing</p>

Action no	Action description	Latest Note	Action owner	Latest Note Date	Due Date
CR A	A reduction in key income streams and increase in bad debt	<p>This is being monitored monthly, with action being taken to reduce spend where possible</p> <p>Key Impact areas:</p> <p>Property investment income – initially deferred, likely to crystallise high % bad debt. Currently estimating £6.4m adverse variance. Forecasts will be revised at the end of the June quarter when it will be possible to get first indications of likely payment trends.</p>	Julie Smith	19-Jun-2020	31-Mar-2021



## APPENDIX 1

		<p>Impact on cash balances invested in money market funds- forecasting reduction of £1.8m.</p> <p>For Chief Officer cash limited budgets: estimated adverse variance is £30m across the three funds – largely due to loss of income. After mitigation the areas most affected are: Barbican £13.3m, Tower Bridge £1.8m, GSMD £1.8m, Fees &amp; Charges in DBE £2.7m Animal Reception Centre £1.8m and Event income losses of £0.9m</p>			
CR B	To reduce strain on cash flow.	<p>Our cash flow is in a good position; stress testing worst-case scenarios indicates we have enough cash balances to see us through to March 2021. Cash flow position assisted by holding of near-cash money market funds.</p> <p>Review major commitments, including options for re-profiling.</p>	James Graham; Julie Smith	19-Jun-2020	31-Mar-2021
CR C	Increased expenditure related to COVID measures-maximise recovery from government	<p>In the short-term, high % of additional expenditure recoverable from government, and recruitment controls putting downward pressure on budgets. But a significant proportion of Fundamental Review savings, especially from the target operating model work, are deferred. Police year end forecast is an underspend of £4.0m, primarily due to delay in recruiting. CoLP are also able to claim losses as a result of COVID-19 from the Home Office.</p> <p>Possible mitigations</p> <ul style="list-style-type: none"> <li>• Maximising recovery from government- spend is being coded and monitored</li> <li>• Furloughing workers has been explored and rejected.</li> </ul> <p>Maintaining tight financial disciplines.</p>	Julie Smith	19-Jun-2020	31-Mar-2021
CR D	<p>Inability of occupiers to pay rates as their income falls and business models are damaged.</p> <p>A reduction in demand for office space in the square mile, leading to lower occupation and business rate income.</p> <p>The Corporation is currently benefitting from growth in business rates retained income of c£40m.</p> <p>Non-payment of rates across London leading to difficulties in meeting cash flow payments as host of the pool.</p>	<p>Monthly monitoring in place. The immediate impact of COVID-19 has been to lower the collection rate for business rates. For April, the cash position was 16% lower than the previous year; forecast across the year is 12%.</p> <p>Should lower levels of collection be deemed un-collectable, impact of lower income will be felt in future years, with the GLA and Central Govt taking their proportional share.</p> <p>Reduction in growth will be felt in year.</p> <p>Should business rate income fall by more than 20%, the safety net would be reached.</p> <p>Modelled scenarios have been included in the revised MTFP- high level of income volatility.</p> <p>Host: The Govt has recognised the cashflow impacts of business rates and has deferred its</p>	Phil Black; Neilesh Kakad	19-Jun-2020	31-Mar-2021

## APPENDIX 1

		share for April-June, which has been re-profiled over the remainder of the year.			
CR E	Impact on investments: securities/property	<p>After an initial fall in value of around 8% City's Cash and 3.2% BHE, values have largely recovered. Too soon to assess longer term position here and for Pension Fund. To be monitored on a monthly basis.</p> <p>Too early to assess impact, but actions on deferral is aimed at retaining tenants.</p> <p>If tenants default- there is a high risk of long lead in periods (of up to 24 months) to find new tenants</p>	Nicholas Gill; James Graham	19-Jun-2020	31-Mar-2021
CR F	Impact on the MTFP	<p>FR proposals affecting staff put into abeyance during CoLC's response to Covid-19.</p> <p>CHB currently reviewing achievability of savings built into the MTFP</p>	Caroline Al-Beyerty; Alistair Cook	19-Jun-2020	31-Mar-2021
CR G	Reassessing the Fundamental Review project plan.	<p>FR proposals affecting staff put into abeyance during CoLC's response to Covid-19.</p> <p>CHB currently reviewing achievability of savings built into the MTFP.</p>	Simon Latham	19-Jun-2020	31-Mar-2021
CR H	To implement the Fundamental Review project plan- TOM	<p>HR Programme Director appointed 6 Jan 2020 to co-ordinate the implementation of a key aspect of the project plan. Programme work plan produced in Jan 2020. Berkeley Partnership commissioned to assess and help co-design a future TOM, which help to finalise the work programme.</p> <p>Proposed work programme due to be taken to RASC Away Day on 5 March and P&amp;R on 19 March</p>	Simon Latham	19-Jun-2020	31-Mar-2021

## Corporate Risk Register - Short summary report

*(This report includes CR35 Unsustainable Medium-Term Finances and excludes CR23 Police Funding, CR31 Fundamental Review and CR27 Change Management)*

**Report Type:** Risks Report

**Report Author:** Paul Dudley




























**Generated on:** 02 July 2020



Rows are sorted by Risk Score

Code	Title	Risk owner	Current Impact	Current Likelihood	Current Risk Score	Current score	Latest Note Date	Target Impact	Target Likelihood	Risk Score	Target score	Target Date	Flight Path
CR20	Road Safety	Carolyn Dwyer	8	3	24		22 Jun 2020	8	2	16		31-Mar-2022	
CR24	Operational Security	John Barradell	8	3	24		13 May 2020	8	2	16		01-Sep-2020	
CR32	Wanstead Park Reservoirs (formerly OSD 013)	Colin Buttery	8	3	24		25 Jun 2020	8	1	8		30-Jun-2024	
CR35 TBC	Unsustainable Medium Term Finances	Caroline Al-Beyerty	8	3	24		01 Jul 2020	4	3	12		31-Mar-2021	
CR33	Major Capital Schemes	Peter Lisley; Paul Wilkinson	4	4	16		14 May 2020	4	3	12		31-Mar-2021	
CR01	Resilience Risk	John Barradell	4	3	12		13 May 2020	4	3	12		31-Jan-2021	

## APPENDIX 2

Code	Title	Risk owner	Current Impact	Current Likelihood	Current Risk Score	Current score	Latest Note Date	Target Impact	Target Likelihood	Risk Score	Target score	Target Date	Flight Path
CR02	Loss of Business Support for the City	Damian Nussbaum	4	3	12		12 May 2020	4	2	8		31-Jul-2020	
CR09	Health Safety and Wellbeing Risk (Management System)	Chrissie Morgan	4	3	12		12 May 2020	8	1	8		31-Mar-2021	
CR16	Information Security (formerly CHB IT 030)	Peter Kane; <del>Simon Woods</del>	4	3	12		15 Jun 2020	4	2	8		30-Apr-2021	
CR21	Air Quality	Ruth Calderwood	4	3	12		20 Apr 2020	2	3	6		31-Dec-2020	
CR29	Information Management	John Barradell	4	3	12		15 Jun 2020	2	3	6		31-Jan-2021	
CR10	Adverse Political Developments	Paul Double	4	2	8		14 May 2020	4	2	8		30-Jun-2020	
CR17	Safeguarding	Andrew Carter	8	1	8		14 May 2020	8	1	8		31-Mar-2021	
CR26	Brexit – Organisational Impact	John Barradell	4	2	8		14 May 2020	2	2	4		31-Dec-2020	
CR30	Climate Action	John Barradell	4	2	8		13 May 2020	2	2	4		30-Jun-2020	

<b>Committee(s):</b> Community and Children Services Committee Safeguarding Sub Committee Audit and Risk Management Committee	<b>Date(s):</b> 17.06.2020 24.06.2020 14.07.2020
<b>Subject:</b> Ofsted Inspection 2020	<b>Public</b>
<b>Report of:</b> Andrew Carter, Director of Community & Children's Services	<b>For Information</b>
<b>Report author:</b> Rachel Green, Community & Children's Services	

Ofsted conducted an inspection of children's social care services in March 2020.

Their findings were published on 6 April 2020. This report summarises key findings and appends their findings in full.

Children's social care services received an overall judgment of 'Outstanding'.

## Summary

Ofsted found that 'social workers are well supported. They do good work, which is making a difference to children's lives'.

'Children's Services in the City of London are outstanding. Children benefit from a strong and highly effective social work service which has continued to significantly improve since the previous inspection. Senior leaders and council members have been proactive in addressing new challenges and improving services, particularly for children in care and care leavers. The needs of children are consistently prioritised and valued and are effectively addressed in a timely way. Social workers are very well trained and highly skilled. They are able to form meaningful, long standing and trusting relationships with children that improve the children's experiences and progress. [Children's] views are sought and clearly influence service improvements' (Ofsted, March 2020 p1<sup>1</sup>).

The inspection report had two recommendations; a need to improve management overview of cases stepping down from social care to early help and; to improve the recording of management decision-making at all stages of a child's journey.

This report highlights the key findings and appends an action plan to further improve services to children and families.

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<sup>1</sup> Children's Services Inspection. City of London. Ofsted: 6/3/2020 <https://files.ofsted.gov.uk/v1/file/50149902> accessed 4 June 2020

## Recommendation(s)

Members are asked to:

- Note the report.

## Main Report

### Background

1. Inspections of children's social care focus on the effectiveness of local authority services and arrangements:
  - to help and protect children
  - the experiences and progress of children in care wherever they live, including those children who return home
  - the arrangements for permanence for children who are looked after, including adoption
  - the experiences and progress of children in care and care leavers
  - the effectiveness of leaders and managers and the impact they have on the lives of children and young people, and the quality of professional practice<sup>2</sup>.
2. The last full inspection of children's social care took place in July 2016. The overall effectiveness of the service was found to be good, with leadership, management and governance assessed as outstanding.
3. The Children's services focused visit took place in November 2018, in overview the inspectors found that:

'Care leavers in the City of London benefit from a strong service that ensures that they are very well supported. They receive effective help which enables most to achieve good outcomes. There is a determined and appropriately ambitious political and corporate focus to sustain and improve outcomes for care leavers. The service knows itself well and is aware of the areas in which further improvement is required'<sup>3</sup>.

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<sup>2</sup> Framework, evaluation criteria and inspector guidance for the inspection of local authority children's services. Ofsted Published 29 November 2017, updated 9 August 2019. [https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/851935/Framework\\_evaluation\\_criteria\\_and\\_inspector\\_guidance\\_for\\_the\\_inspection\\_of\\_local\\_authority\\_children\\_s\\_services.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/851935/Framework_evaluation_criteria_and_inspector_guidance_for_the_inspection_of_local_authority_children_s_services.pdf) accessed 4 June 2020

<sup>3</sup> Children's Services Focussed Visit. Ofsted. 16 November 2018. <https://files.ofsted.gov.uk/v1/file/50038639> accessed 4 June 2020

## Ofsted findings

The following sets out the specific findings from the 2020 Inspection

### *Experience and Progress of Children Who Need Help and Protection: good*

4. Key findings are that children in need of help and protection receive a good service that is proportionate and enables positive change. Partner agency working is strong. Children with disabilities receive a well attuned service.
5. Initial contacts are responded to quickly and well. Assessments are good and services and interventions well planned and clearly articulated. Management and oversight is very effective, with detailed reflective supervision notes. Children are seen often and their social workers know them well.
6. There is a well led focus on ensuring children are in and remain in education. Responses to children going missing are robust, with a clear understanding of the additional vulnerabilities of unaccompanied asylum seeking children (UASC) with potential for exploitation and trafficking.
7. In a minority, tighter timeframes could have meant a shorter period of intervention for the family. There was no data set for Early Help and some decisions were on file without the full rationale.

### *The experiences and progress of children in care and care leavers: outstanding*

8. Key findings included:
  - Children in care and care leavers are extremely well supported
  - Commitment to ensuring that needs are met is demonstrated by senior leaders, councillors, health partners and children's social workers, resulting in an extremely good level of service
  - Adoption, where the plan, is progressed in a timely way, with careful matching
  - Extremely strong involvement and interest from council members
  - Particular sensitivity shown regarding cultural needs and diversity
  - Strong use of advocacy and independent visiting
  - Children are creatively and well supported to access leisure and interests
  - Virtual school is creative, relentless and effective in making sure children in care do well
  - Rich range of opportunities in the arts, culture and sport
  - Good housing offer, with support and moving only when ready

### *Impact of leaders on social work practice with children and families: outstanding*

9. The independent inspectors found high quality services have been sustained and improved for some time, with services improved because of committed and effective leadership. Practitioners are able to do good work with committed and effective leadership, and good partnership working. The City

of London is found to be a learning organisation open to scrutiny and committed to continuous improvement, through the use of independent audit, quality assurance and the move to an achieving excellence board.

10. Ofsted found that the lead member and deputy chair of the safeguarding sub committee had an impressive knowledge of children's services and were proactive in meeting young people to understand their individual circumstances. Furthermore performance management was strong, and the service therefore responsive, by increasing with a (pilot) deputy team manager role and commissioning.

11. Caseloads are manageable and enable strong relationships, which has been enhanced by systemic practice being embedded.

12. The Ofsted report concludes;

'Social workers are well supported. They do good work, which is making a difference to children's lives'.

The overall judgement for the Inspection was Outstanding.

## **Proposals**

13. An action plan has been drawn up in response to the findings by Ofsted and is appended to this report.

14. The two recommendations outlined a need to improve management overview of cases stepping down from social care to early help, and to improve the recording of management decision-making at all stages of a child's journey.

15. Subsequent to the inspection, an Early Help workflow within our database is operational. This workflow enables the running of management reports that shape and support our service and managers can see a snapshot of progress.

## **Conclusion**

16. Children's Social Care services are outstanding. Children and families receive timely good quality support that makes a difference to their lives.

## **Appendices**

- Appendix 1 – Ofsted report
- Appendix 2 – Action Plan



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# City of London

## Inspection of children's social care services

**Inspection dates: 2 March 2020 to 6 March 2020**

**Lead inspector: Matt Reed**  
**Her Majesty's Inspector**

<b>Judgement</b>	<b>Grade</b>
The impact of leaders on social work practice with children and families	Outstanding
The experiences and progress of children who need help and protection	Good
The experiences and progress of children in care and care leavers	Outstanding
Overall effectiveness	Outstanding

Children's services in the City of London are outstanding. Children benefit from a strong and highly effective social work service which has continued to significantly improve since the previous inspection. Senior leaders and council members have been proactive in addressing new challenges and improving services, particularly those for children in care and care leavers. The needs of children are consistently prioritised and valued and are effectively addressed in a timely way. Social workers are very well trained and highly skilled. They are able to form meaningful, long-standing and trusting relationships with children that improve the children's experiences and progress. The unique circumstances of the service, comprising of one social work team that is working with children from new referrals to care leavers, means that the circumstances of individual children are well known. Their views are sought and clearly influence service improvements.

Corporate parenting within the City is very strong, and there is a high commitment throughout the service to ensuring a personalised response to individual need. The majority of children in care and care leavers are unaccompanied asylum-seeking

children, and the children benefit greatly from a service which is very sensitive to their individual needs and prior experiences. The service is committed to addressing and minimising further childhood trauma and is highly ambitious for their children. Children's life chances are improving as a result.

Senior leaders have a clear and ambitious vision for vulnerable children and families that delivers outstanding services to benefit children and their families. Moreover, there is a commitment to further improvement and continual learning. The workforce is greatly valued and very well supported to ensure that ongoing, highly effective services are consistently provided to children and families.

## **What needs to improve**

- The management overview of families stepped down to early help to ensure that families receive help within a timescale that is right for them.
- The recording of management decision-making at all stages of a child's journey.

## **The experiences and progress of children who need help and protection: good**

1. Children in need of help and protection within the City of London receive a good service that is proportionate to their needs and enables them to effect positive change. Risks to children are minimised and, where required, additional support is provided to prevent concerns from escalating. Work is appropriately held within early help, and there is evidence of good direct work with families to effect change. There is effective engagement with partner agencies to support individual families, and, strategically, to develop the early help service further.
2. For a small number of families, there has been a delay in receiving the right service within early help. At present, the local authority is maintaining records of early help services outside of the electronic recording system. As a consequence, early help assessments are not part of the data reporting set presented to managers. This means that once a referral has been progressed to early help or once it has been stepped down, a report is not yet available to identify how quickly families are seen and to ensure that all families are receiving help within a timescale that is right for them.
3. Thresholds are well understood, and are supported by comprehensive and clear guidance. The social work team responds well to new contacts and referrals and it is able to monitor these effectively to ensure oversight and planning. Decision-making by managers for new referrals is timely, robust and proportionate to the level of concern. There is clear, recorded rationale for all decisions made.

4. When children are identified as being at risk, strategy meetings are convened in a timely manner and are well attended by professionals, who provide relevant information to inform decision-making. Decisions following these meetings and any subsequent enquiries are clearly recorded by managers to facilitate effective interventions with families.
5. Assessments of children's needs are of a high standard. They are comprehensive, give a clear analysis of the children's needs and clearly identify potential risks. Children's views are consistently taken into account and are included in subsequent planning. Where children have additional needs and are disabled, these needs are thoroughly assessed to ensure that the most appropriate support is provided to the child and family. Additional vulnerabilities associated with disability are well considered to facilitate a proportionate response to concerns raised. There is good multi-agency attendance at meetings to ensure effective planning and review for children.
6. Services and interventions with children and families are well planned, and social workers clearly articulate the purpose of their involvement and the work they are completing. Most children's circumstances improve because of these interventions, but, for a minority of children, the recording of plans could improve. While the vast majority of children have plans on their files, for a very small number these are absent. Child in need and child protection plans detail children's needs, and this focuses work to reduce risks and provide support. However, there are some plans where recorded timescales on individual actions could be tighter in order to minimise the potential for drift in planning and to ensure that families are not subject to interventions for longer than required.
7. The local authority ensures that partner agencies are assisted in order to understand their safeguarding responsibilities. This work is supported by a designated officer, who delivers training and clear advice in response to concerns raised.
8. Overall management oversight is very effective. Supervision notes are detailed, evidencing reflection on the child's circumstances and a recording of actions to progress plans. However, there is a need to ensure that management oversight is clearly recorded on all children's files. Some records were missing, and, at times, the rationale for management decision-making was not clear in order to enable an understanding of the decisions made at every point of a child's journey.
9. Relationships with children are clearly prioritised. Children are seen regularly, and within timescales which are in accordance to their needs. Social workers know the children extremely well and the local authority's focus on relationship-based practice facilitates the development of long-term, purposeful relationships. Children are seen alone during visits, and their views are clearly recorded. Direct work with children demonstrates that social

workers are able to effectively use the tools they have learned from their training in systemic practice. This has resulted in children being able to form positive relationships and share information about their lives, which has helped inform their plans. Where appropriate, children are encouraged to attend or send views to meetings to inform future planning and to ensure that they have influence over their own lives.

10. Given the size and location of the local authority, with its relatively small resident population of children and young people, wider risks associated with exploitation are uncommon. In recognition of this fact, the service has been proactive in ensuring that steps have been taken to raise awareness within the partnership to identify and facilitate an effective response should concerns arise. Potential issues linked to particular characteristics of the area have been identified, and research has been commissioned on affluent neglect and a conference has been facilitated on online safety. There is a well-led focus on ensuring that children are in and remain in education, and that any vulnerabilities in relation to children being educated at home are identified and acted on in a timely way.
11. Responses to children who go missing are robust, and processes and procedures are followed and escalated to senior managers when required. There is a clear understanding of the additional vulnerabilities of unaccompanied asylum-seeking children (UASC) who go missing, and the potential for exploitation and trafficking and significant efforts made to locate them quickly.

## **The experiences and progress of children in care and care leavers: outstanding**

12. Children in care and care leavers are extremely well supported within the local authority to ensure that their experiences improve and they are able to progress. Most children in care and care leavers are children who are unaccompanied and seeking asylum. There is a prompt response taken by the local authority as a corporate parent to progress a plan for children to be in their care. Commitment to ensuring that their needs are met is demonstrated at all levels. This includes senior leaders, councillors, health partners and the children's social workers, and results in an extremely good level of service being available to children who have often experienced trauma prior to their arrival to this country.
13. The overwhelming majority of children's plans are clear, address their assessed needs well and are ambitious for their future. Children in care reviews are timely, and most children are supported to participate in the review meetings. Interpreters are actively sought and sourced to allow children to fully understand what is happening, what their plans are, and that their voices are heard. Children are often visited in between their review by

independent reviewing officers (IROs) to ensure that care plans remain appropriate and actions from reviews are being completed in a timely way. The IROs get to know the children well and advocate strongly for them. Children in care reviews are written personally to the child, in a clear and sensitive style, which enables them to understand what was agreed.

14. The local authority is a founder member of a regional adoption agency (Ambitious for Adoption) and is fully committed to its operation. When adoption is the plan for permanence, this is progressed in a timely way, with careful matching to enable positive outcomes for children.
15. Children are visited by their social workers at a frequency that meets their needs and are often contacted in between visits. When needed, an interpreter is always organised to enable the children's voice to be clearly heard and understood. Their views are articulated well within their plans and reviews. Social workers demonstrate great sensitivity to the cultural needs and identities of the children and explain very carefully what they are entitled to, supporting them to receive their entitlements.
16. All children in care and care leavers are offered an advocate and many take up this independent support. Independent visitors also provide valuable ongoing support to children, many of whom do not have any family members available to support them in this country.
17. All children in care and care leavers are considered as part of the children in care council unless they do not wish to be so. There are regular events, where children in care and care leavers attend both fun activities and informative sessions, which promotes their well-being. There is a creative and imaginative approach to these activities, and resultant suggestions on service improvements by the children have clearly influenced wider service delivery.
18. There is extremely strong involvement and interest from council members and leaders, who often meet directly with the young people and show real interest in their lives, celebrating their achievements and demonstrating commitment to meeting individual needs through the funding of bespoke services. They recognise the specific needs of the young people in their care and strive to do their best for them.
19. Children in care and care leavers receive good support to access services to help improve their physical and mental health. The vast majority of health assessments are timely, and social workers and health professionals ensure that children access these so that they can quickly identify any health needs and services required.
20. There is particular sensitivity shown regarding cultural and diversity issues of asylum-seeking children and an understanding shown regarding their journey. Support for their emotional health is available through child and adolescent

mental health services (CAMHs) and, where necessary, funding is available for more bespoke services. Social workers show a good understanding of the individual needs of the children they work with, often suggesting activities which support them to improve their confidence and self-esteem, and this impacts positively upon their mental health. Care leavers are given their health histories in a written format, and this is translated to ensure that it is understood.

21. Children in care are very well supported to enable them to access leisure activities. Individual interests are well considered, and are creatively supported in order to enrich children's lives. The local authority, as a corporate parent, has ensured that some children have an opportunity to access a holiday.
22. The virtual school is creative, relentless and effective in its work with other professionals and external partners to ensure that the growing cohort of children in care do well. Children make good progress in their learning and grow in confidence. This is due in no small measure to the careful and timely attention paid to their individual needs and the excellent support they receive, for example at the weekly local tuition and enrichment classes. This paves the way for meaningful engagement with education, employment and training opportunities. The majority have good attendance at all education and enrichment classes, and they engage in their learning. The low drop-out rate in college reflects the secure grounding they have had, the effective support they receive and their own commitment to learning.
23. Children enjoy a rich range of opportunities which open the doors to the arts, culture and sport. Some opportunities are noteworthy, such as the joint project with boys from a local independent school. This has had a palpable impact on both groups of children, who get to learn from each other's experiences and cultures. Personal education plans are of good quality and are purposeful. The vast majority of care leavers are in education or employment, and the local authority is ambitious for them and supports those who wish to attend university.
24. Given the unique circumstances within the City, almost all children in care and care leavers live outside of the local authority area. The local authority works hard to ensure that children are not disadvantaged by this. There are clear and effective arrangements in place for commissioning foster placements. The monitoring of these is detailed and focused, providing a thorough oversight of the quality of the service and contributing to effective placements that meet children's needs. Although some care leavers live in unregulated placements, these are carefully considered via a robust quality assurance process, with the local authority visiting placements to ensure that they are suitable to meet the needs of the children.



25. As children begin their transition to independence, this is planned well with perceptive, careful consideration of individual needs and circumstances. Pathway plans are well written and written with the young people. This results in clear plans, which are understood by the young people, reviewed on a regular basis and meet their needs. Children's wishes about where they'd like to live after 18 are considered, and, as a result, some are supported to stay living with their foster carer.
26. All care leavers are given priority on the local authority housing list, and support is given to secure a tenancy. However, great sensitivity is shown to care leavers who are not ready to move on to full independent living, and some remain appropriately in semi-independent provision beyond 18 in order to enable them to develop the skills and confidence they require prior to moving.

### **The impact of leaders on social work practice with children and families: outstanding**

27. High-quality services for children and families have been sustained for some time. In some areas, particularly in relation to children in care and care leavers, services have improved, resulting in positive experiences and progress for young people. Leaders have been responsive to the challenges of significant increases of children in care and care leavers and are committed to continuous learning to ensure that these effective services are available on an ongoing basis.
28. Senior leaders and managers at all levels know the service well, and there is a detailed understanding of what is happening in individual children's lives. Children's needs are prioritised, and there is a clear motivation to do the right thing to facilitate positive experiences for all children. This is enabling them to make progress in many aspects of their life. The services for children in care have improved because of committed and effective leadership. Good relationships with key agencies ensure that needs are promoted, and practitioners are able to work effectively with children and families. Key innovations with partners, particularly the enrichment programme with a local independent school, are providing opportunities. This is having a significant impact on the lives of a number of young people.
29. This is a learning organisation that is open to external scrutiny and committed to continuous improvement. This is evident in an accurate self-assessment, which details a thorough understanding of the local community, the progress that has been made and a recognition of the need for ongoing improvement. There is a clear understanding of both the benefits and challenges that are faced by a local authority with some unique characteristics. Independent audits and quality assurance work have clearly influenced service improvements and practice delivery, demonstrating a willingness to learn and

to continue to progress. The move from a service improvement board to an achieving excellence board, utilising external independent support to achieve excellence, is further evidence of an ambition to excel and not settle for maintaining consistently good services.

30. The significant changes in the cohort of children who have come to the attention of the service are well understood. The decision to work with additional numbers of unaccompanied asylum-seeking children rather than subject them to an additional, potentially traumatic change in circumstances is significant and worthy of note. It demonstrates a sensitivity in service planning which is meeting the needs of children and young people. This has been supported throughout the organisation, and there is a thorough understanding by all senior managers and council members of their responsibilities. The lead member and deputy chair of the safeguarding sub-committee demonstrated an impressive knowledge of children's services, taking a proactive approach to meeting young people to facilitate greater understanding of individual circumstances.
31. The City is acting as an enthusiastic and responsible corporate parent who is ambitious for their young people and committed to ensuring that their life chances are improved. The achievements of children in care and care leavers are celebrated.
32. There is an active children in care council and the views of children and their families are actively sought, and learning is taken from their input. The voices of children are valued, listened to and, most importantly, acted on.
33. The increase in demand is well understood through effective performance management and monitoring. There has been good corporate support to ensure that the service can meet its responsibilities and more. When needs arise that cannot be met, services are commissioned to ensure sufficient capacity to meet the needs of all children. Rigorous quality assurance and monitoring of independent providers means that children are safeguarded and only live in placements that will meet their needs and enable them to progress.
34. Additional staff have been employed, and management capacity has been increased through the development of the deputy team manager role, in order to enable ongoing, purposeful and effective work with children. Although there are some gaps identified in recorded management decision-making, overall oversight of practice is strong and effective. Supervision records demonstrate that practitioners are given the opportunity to reflect, and there is clear practice direction. The service has been responsive to recent absences, and additional measures put in place to ensure effective oversight of practice remain ongoing.

35. Social work caseloads, although more variable recently, are manageable, and this is allowing social workers to develop strong relationships with children. Social workers know the children very well, and have worked with some for a long period. This continuity enables positive and trusted relationships to develop, and children feel well supported.
36. This is further enhanced by the investment in a relationship-based systemic model of practice which is becoming more embedded in the work of practitioners. The practice standards are detailed, and they set out clear expectations of how work with families should be approached. These are consistently met to a high standard.
37. Social workers are well supported. They do good work, which is making a difference to children's lives. They have access to ongoing developmental opportunities to ensure that they are able to maintain high-quality practice to improve the lives of vulnerable children and families.



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<b>Ofsted Action Plan</b>						
<b>Recommendaton</b>	<b>Who?</b>	<b>Does what?</b>	<b>By when?</b>	<b>How will we know it has been done?</b>	<b>RAG rated</b>	<b>progress</b>
The management overview of families stepped down to early help to ensure that families receive help with in a timescale that is right for them	Early Help Co-Ordinator & Mosaic Lead	Make Early Help Assessment workstep & TAF meeting process live on Mosaic	11-May-20	EH worker will have tested the worksteps.		complete
	Early Help Co-Ordinator	Runs a weekly report on referral into early help and timescale of completing an EH assessment.	18-May-20	Report is produced		complete
	CSC & EH Management Team	Reviews EH step downs at weekly management meeting for 8 weeks & records overview on Mosaic.	04-May-20	Management Meeting notes evidence overview. Mosaic notes evidence oversight. Service manager to evidence at AEB in writing with examples.		complete
The recording of management decision making at all stages of a child s journey.	Assitant Director & Service Manager	Build management capacity. Draft review in place, need to take forward.	01/08/2020	Revised structure chart published. Staff in place.		
	Assistant Director & Service Manager	Extend Deputy Team Manager Pilot, to retain capacity whilst CV-19 has put service review on hold.	01/04/2020	DTM postholder is in place throughout CV-19 and to end of service review		
	CSC & EH Management Team	Has recording as a standing item on management meeting agenda. Team to remind each other on recording reasons as well as decisions on case files.	04/05/2020	Management meeting notes show discussion.		
	CSC & EH Management Team	121s with each level of managers includes a section on recording, with spot checking.	30/04/2020	121s evidence spot checking and discussion.		
	QA service manager	To undertake themed audit on management recording & present to CSMT.	30-Jun-20	Case records show rationale and decision making is well recorded across all levels of management		

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