

## NOTICE OF MEETING

# CORPORATE COMMITTEE

**Tuesday, 16th November, 2021, 7.00 pm - George Meehan House,  
294 High Road, Wood Green, N22 8JZ**

**To watch the meeting click [Here](#)**

**Members:** Councillors Peter Mitchell (Chair), Erdal Dogan (Vice-Chair), Kaushika Amin, Dawn Barnes, Patrick Berryman, Mark Blake, Mahir Demir, Joseph Ejiofor, Scott Emery, Emine Ibrahim, Alessandra Rossetti and Preston Tabois

Quorum: 3

### **1. FILMING AT MEETINGS**

Please note this meeting may be filmed or recorded by the Council for live or subsequent broadcast via the Council's internet site or by anyone attending the meeting using any communication method. Members of the public participating in the meeting (e.g. making deputations, asking questions, making oral protests) should be aware that they are likely to be filmed, recorded or reported on. By entering the 'meeting room', you are consenting to being filmed and to the possible use of those images and sound recordings.

The Chair of the meeting has the discretion to terminate or suspend filming or recording, if in his or her opinion continuation of the filming, recording or reporting would disrupt or prejudice the proceedings, infringe the rights of any individual, or may lead to the breach of a legal obligation by the Council.

### **2. APOLOGIES FOR ABSENCE**

To receive any apologies for absence.

### **3. URGENT BUSINESS**

The Chair will consider the admission of any late items of Urgent Business. (Late items will be considered under the agenda item where they appear. New items will be dealt with under item 13 below).

### **4. DECLARATIONS OF INTEREST**

A member with a disclosable pecuniary interest or a prejudicial interest in a matter who attends a meeting of the authority at which the matter is considered:

(i) must disclose the interest at the start of the meeting or when the interest becomes apparent, and

(ii) may not participate in any discussion or vote on the matter and must withdraw from the meeting room.

A member who discloses at a meeting a disclosable pecuniary interest which is not registered in the Register of Members' Interests or the subject of a pending notification must notify the Monitoring Officer of the interest within 28 days of the disclosure.

Disclosable pecuniary interests, personal interests and prejudicial interests are defined at Paragraphs 5-7 and Appendix A of the Members' Code of Conduct.

**5. DEPUTATIONS / PETITIONS / PRESENTATIONS / QUESTIONS**

To consider any requests received in accordance with Part 4, section B, Paragraph 29 of the Council's Constitution.

**6. MINUTES (PAGES 1 - 8)**

To confirm and sign the minutes of the Corporate Committee meeting held on 9 September 2021 as a correct record.

**7. REVIEW OF POLLING DISTRICTS, POLLING PLACES AND DESIGNATION OF POLLING SCHEME (PAGES 9 - 216)**

**8. EXTERNAL AUDIT PLAN 2020/21 (PAGES 217 - 266)**

**9. AUDIT & RISK SERVICE UPDATE - QUARTER 2 (JULY - SEPTEMBER 2021) (PAGES 267 - 278)**

**10. TREASURY MANAGEMENT UPDATE MID-YEAR REPORT 2021/22 (PAGES 279 - 294)**

**11. BUILDING, PLACE AND STREET NAME REVIEW (PAGES 295 - 300)**

**12. DECISION MAKING FOR THE ACQUISITION OF ALEXANDRA HOUSE**

Report to follow

**13. NEW ITEMS OF URGENT BUSINESS**

To consider any items of urgent business as identified at item 3.

**14. DATES OF FUTURE MEETINGS**

To note the dates of future meetings:

1 February 2022  
10 March 2022

## **15. EXCLUSION OF THE PRESS AND PUBLIC**

### Note from the Democratic Services and Scrutiny Manager

In accordance with Access to Information rule 11 - If the Monitoring Officer thinks fit, the Council may exclude access by the public to reports which in his or her opinion relate to items during which, in accordance with Rule 10, the meeting is likely not to be open to the public. Such reports will be marked "Not for publication" together with the category of information likely to be disclosed.

In accordance with rule 10 - Item 16 contains exempt information as defined under paragraphs 1, 2, 3 and 5, Part 1, schedule 12A of the Local Government Act:

- Information relating to an individual
- Information which is likely to reveal the identity of an individual
- Information relating to the financial or business affairs of any particular person (including the authority holding that information).
- Information in respect of which a claim to legal professional privilege could be maintained in legal proceedings.

### **TO RESOLVE**

That the press and public be excluded from the remainder of the meeting as the items, contain exempt information, as defined under paragraphs 1,2, 3 and 5, Part 1, schedule 12A of the Local Government Act:

- Information relating to an individual
- Information which is likely to reveal the identity of an individual
- Information relating to the financial or business affairs of any particular person (including the authority holding that information).
- Information in respect of which a claim to legal professional privilege could be maintained in legal proceedings.

## **16. DECISION MAKING FOR THE ACQUISITION OF ALEXANDRA HOUSE - EXEMPT**

Report to follow

## **17. NEW ITEMS OF EXEMPT URGENT BUSINESS**

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Fiona Alderman

Head of Legal & Governance (Monitoring Officer)  
River Park House, 225 High Road, Wood Green, N22 8HQ

8 November 2021



## **MINUTES OF MEETING Corporate Committee HELD ON Thursday, 9th September, 2021, 7pm**

### **PRESENT:**

**Councillors: Peter Mitchell (Chair), Erdal Dogan (Vice-Chair),  
Emine Ibrahim, Mark Blake, Patrick Berryman, Scott Emery,  
Joseph Ejiofor and Kaushika Amin**

**ALSO ATTENDING: David Eagles - BDO**

### **42. FILMING AT MEETINGS**

The Chair referred Members present to agenda Item 1 as shown on the agenda in respect of filming at this meeting, and Members noted the information contained therein.

### **43. APOLOGIES FOR ABSENCE AND SUBSTITUTIONS (IF ANY)**

Apologies for absence were received from Councillors: Demir, Barnes, M Blake and Tabois.

*[Clerk's Note - Cllr M Blake had provided apologies for Adults & Health Scrutiny Panel and not this meeting and joined the meeting 'in person' at 7.45pm.]*

### **44. DECLARATIONS OF INTEREST**

There were no declarations of interest put forward.

### **45. URGENT BUSINESS**

There were no items of urgent business.

### **46. DEPUTATIONS / PETITIONS / PRESENTATIONS / QUESTIONS**

There were no deputations, petitions or questions put forward.

### **47. MINUTES**

The following issues were raised under matters arising from the minutes and responded to.

- a. With regards to the renaming Black Boy Lane and the number of issues raised previously by the Committee in March, it was the intention to bring a report on these issues to the November meeting of the Corporate Committee.

- b. An update was provided on the actions undertaken since the last meeting in July and information circulated to Committee Members.
- c. Referring to the action point on the Alexandra House purchase, the Chair updated the Committee on a further potential audit of the purchase of Alex House following discussions at the March and July meetings of the Committee.

The Chair had since read the Mazars report which covered the period from November 2018 when Workspace approached the Council to ask if the Council would be interested in purchasing the building , through to May 2019 when Workspace were informed that the Council would not be purchasing the building. The Chair had also had access to the Cabinet papers from Feb 2020 when the decision was taken to purchase the building. Having read the reports, the Chair felt it was important to take steps to respond to outstanding concerns on how the decisions were made. He set out the Committee's key role in addressing these concerns and referred to the Committee's terms of reference.

Further following up this action, the Chair advised that there would be an exempt part to the November Committee meeting to consider the Mazars Audit report on the circumstances around the Workspace approach to the Council, and to consider the exempt part of the Cabinet report on which the decision was based.

The Deputy Monitoring Officer advised that Legal advice would be given to former Cabinet Members, who were now members of the Corporate Committee, on their participation, once the shape of the exempt meeting was better known in the coming weeks.

## **RESOLVED**

To approve the minutes of the meeting held on the 15<sup>th</sup> of July 2021.

### **48. DRAFT STATEMENT OF ACCOUNTS 2020/21 AND PROVISIONAL PLAN FOR AUDIT 2020/21**

The Council's Chief Accountant, updated the Committee on the Council's Draft Statement of Accounts 2020/21 and the provisional plan for the audit of the Statement of Accounts for 2020/21 (SOA).

The Committee were reminded that the final accounts could not be signed off until audited by the external auditor. The draft Statement of Accounts for 20/21 were currently subject to a period of public inspection which was due to end on the 10th of September.

The accounts were required to have been audited and signed off by the 30<sup>th</sup> of September but given the current circumstances, post pandemic and only recent sign off of the Statement of Accounts for 2019 /2020, the Committee were informed by the external auditor, David Eagles, that this timescale was not realistic and achievable.

The Committee were advised that early consideration of the 2020/21 draft statement of accounts did highlight that the Council performances and achievements during this year were not significantly different to the previous financial year's performance which was positive.

The external auditor continued to outline the external audit process of the Council's financial accounts and timelines for completion. They were aiming to be on site by the first week in October and would combine interim testing process with the final accounts audit in the next three months, culminating in the audit completion report in January which would be presented to the February meeting of the Committee.

The external auditor highlighted, as set out in the report, how the use of resources had changed. This was due to the new Code of Audit Practice which became effective from the first of April 2020 for the 2020/ 21 financial year.

The changes to the Annual Audit reporting and scope of work were further outlined. The Committee noted that there would be a rebadging and adjustment to the criteria to be considered. This would include the external auditor considering how the Council could seek to improve value for money activities. Also, the way in which the external auditor[ BDO ]reports to the Council would be different to previous years. Instead of providing a qualification or non -qualification conclusion, there would now be a lengthy annual auditor report. This would replace the Annual Audit letter and would be detailed reporting to cover all the criteria considered in the Audit, highlighting any issues considered. This would allow the external auditor to identify areas of weakness and set this out to the local Authority, allowing constructive recommendations. The Committee would be familiarised with this new way of reporting in the lead up reports, and prior to the final report .The Committee noted that due to the market conditions and pandemic , this fuller report would likely follow the January deadline.

The external auditor had been made aware of the pre -election period starting in March 2022 and would work towards issuing their annual auditor's report prior to this period.

In response to questions from Councillors Ibrahim, Emery, the following information was provided:

- a. With regards to the Comprehensive Income and Expenditure Statements on pages 39 and 40 of the agenda pack and differences in the HRA calculation, the Assistant Director for Finance advised that the accounts on page 39 were for the Council as a single entity and the accounts on page 40 were for the Council as a group holding, including subsidiaries such as Alexandra Palace and Homes for Haringey. Agreed Councillor Ibrahim follow up with an email setting out her queries on the presentation of the figures for the Housing Revenue Account to the Chief Accountant. He would further provide analysis on what makes up the balances for these accounts.
- b. Audit process timetable – External auditors had provided advice to MHCLG that the 30th of September was not realistic. The external auditor advised that, as a sector, they were still completing a few audits for the 2019/2020 year and very

few firms had been able to complete the required interim work for the 2020/21 Statement of Account. The timeline in the report was a realistic timetable to be able to comply with.

- c. Considering page 143, the Pension Fund Liabilities, the contingent Liabilities and contractual commitments to the partners listed, the Head of Finance, Pensions and Treasury outlined the arrangements, investments, and commitments between the Council and Pension Fund managers for this process. It was explained that the report included potential outstanding funds for the Pensions Managers, from these listed organisations, to seek from the Council. The content of the infrastructure investments was advised, and this related to renewable energy. This information was for noting by Corporate Committee as Pension Committee and Board had the responsibility for overseeing the Pension Fund performance and investments.

## **RESOLVED**

To note the contents of the report, the appended Draft Statement of Accounts and the above update given at the meeting by BDO LLP, in relation to provisional plan for audit of the 2020/21 Statement of Accounts.

### **Reason for Decision**

None

### **Other options considered**

None

## **49. AUDIT & RISK SERVICE UPDATE QUARTER 1 (APRIL - JUNE 2021)**

The Head of Audit introduced the report, as set out in the agenda pack, highlighting that a lot of the work, for the last financial year , was finalised in the first quarter of this financial year,

In summary for all audits completed, four were assigned to substantial assurance, six were assigned to adequate assurance, and five for limited assurance. The Head of Audit outlined the 4 services that received the limited assurance: Health and Safety, 2 services covering Brokerage[Adults and Children's] , IT disaster recovery and management of triage related arrangements for safeguarding. In addition, there were audits completed in four schools, with three of the schools receiving adequate assurance and one limited assurance. Fuller details on the findings of these reviews were already provided in the July report to Corporate Committee.

In response to a question from Cllr Ejiofor, schools would be audited once every four years as a minimum with some schools audited more frequently. These would likely be schools that may have been assigned limited assurance or nil assurance.

The Head of Audit also reported that the number of schools getting limited or nil assurance had decreased in the last financial year. Around three years ago, there had been an intensive programme of work from the Local Authority and audit team to help schools understand the requirements of good financial management. This guidance was continuing with meetings being held with headteachers, governors and business managers on a 6 monthly basis to continually set out the Council's expectations on financial management and use of public funds.

The Head of Audit continued to set out the findings of the limited assurance audits and the Committee noted the following:

With regards to the Health and Safety findings, where people were trained on health and safety, there needed to be accurate records of training and a plan had been put in place to change the system with a new system expected to be implemented in December/ January. There was a good risk assessment template, however guidance was needed on how to better use the risk assessment and ensure regular review of the assessment to ensure any key issues arising were followed up and implemented. The third area considered on health and safety was that there were a few health and safety policies in place to drive the work of the health and safety team but these needed to be refreshed.

The Brokerage team assisted both Children's Services and Adults Services with care placements. With regards to Adults service area, the risks identified related to: placement policy procedures, the need to ensure purchase orders were raised properly at the start of the assignments, the need to retain evidence for approved placements by the manager, demonstrate cost of the placement and offer an evaluation, of how, that compared with other placements. The Committee also noted that for Children's service placements there was a need to have in place: the policy and procedure guidance, retention of documentation, a system of quality assurance so that when placement was made there was a mechanism to ensure that placements were to an adequate standard.

The IT disaster recovery findings related to completion of arrangements and plans for tests in the event of a disaster. The Audit Team found that plans had not been tested as well as they should have been at the time of the Audit. The additional issue had been how the IT response plan aligned to the Council's business continuity planning arrangements and need to have a priority listing of actions. The third area considered was the reporting the findings of tests back to the services so there was better connection with the service in case there was a need for the disaster recovery plan to be invoked.

In response to questions from the Chair, and Vice Chair the following information was provided:

- a. The areas that had received limited assurance, Audit would revisit these recommendations every 6 months with some revisited sooner, depending on the priority of the recommendation. It was noted that limited assurance areas would be prioritised for earlier review. The Annual Audit report also reflected the review of the implementation of Audit recommendations and if the

recommendations are not implemented , the Head of Audit would raise concerns with the Director.

- b. The importance of reviewing the implementation of the recommendation on the IT disaster recovery sooner given the reliance on services for IT and taking into consideration the recent cyber-attack on Hackney Council's data system.
- c. The recommendations arising from the limited assurance findings of the safeguarding of Adults triage function were connected with the audit trail of how decisions are made and implemented.
- d. It was noted that right to buy applicants would need to complete a due diligence form which is part of the money laundering regulations. Following receipt of this information, each application would be risk assessed. Audit would then carry out an investigation on those areas with concern and request additional information from the applicants. It was suggested that the language around this be updated to reflect this with applications advised as being 'considered' instead of 'investigated.'

## **RESOLVED**

To note the activities of the team during quarter one of 2021/22.

### **Reasons for decision**

The Corporate Committee is responsible for monitoring the effectiveness of the Council's Internal Audit Strategy; policies on Anti-Fraud and Corruption and receiving assurance with regard the Council's internal control environment and mechanisms for managing risk. In order to facilitate this, progress reports are provided on a quarterly basis for review and consideration by the Corporate Committee with regards Audit and Anti-Fraud.

### **Alternative options considered**

Not applicable.

## **50. TREASURY MANAGEMENT Q1 2021/22 UPDATE**

The attached report was for information only and the Committee were asked to note that the outlined activities were in line with the Treasury Management strategy which was approved by full Council in March 2021.

The Chair referred to paragraph 6.9 of the main report, the figure for borrowing under 12 months the figure was 14.67% and on the table at 6.11, the short-term borrowing figure was 13%. He queried why these figures were slightly different? It was explained that the figures at paragraph 6.11 were related to short-term borrowing which is under a year and these funds tended to be borrowed from the inter local authorities' market and the limit was 30%. However, in the maturity structure this included both the short-term borrowing as well as any of the long-term borrowing that the Council had taken

out in previous years. Therefore, the 1.67 figure related to instalment loans that are due to mature this year.

**RESOLVED**

To note the Treasury Management activity undertaken during the three months to 30 June 2021 and the performance achieved which was attached as Appendix 1 to this report.

To note that all treasury activities were undertaken in line with the approved Treasury Management Strategy.

**Reason for Decision**

None

**Other options considered**

None

**51. ANY OTHER BUSINESS OF AN URGENT NATURE**

None

**52. DATE OF NEXT MEETING**

16<sup>th</sup> of November 2021

CHAIR: Councillor Peter Mitchell

Signed by Chair .....

Date .....

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**Report for:** Corporate Committee

**Item number:**

**Title:** Review of polling districts, polling places and designation of polling scheme

**Report authorised by:** Mark Stevens, Project Sponsor

**Lead Officer:** Lesley Rennie,  
Project Manager,  
[Lesley.rennie@haringey.gov.uk](mailto:Lesley.rennie@haringey.gov.uk), tel 07773 628 401

**Ward(s) affected:** All

**Report for Key/  
Non Key Decision:** Non key decision

**1. Describe the issue under consideration**

The ward boundaries in Haringey are about to change, with effect from the local elections on 5 May 2022. The new ward boundaries, their names and the number of councillors for each ward have been decided by the Local Government Boundary Commission for England and approved by Parliament.

As a consequence of the above, new polling districts need to be drawn and approved to allow elections to take place. Each new polling district needs to have a designated polling place. As such, a full review of polling districts and polling places has been carried out.

This report sets out the recommendations for each polling district and the associated polling place, including where feedback was received and any changes that were made as a result of the consultation phase.

**2. Recommendations**

1. It is recommended that the polling scheme describing the polling districts and the polling places for the new 21 wards of Haringey as set out in Appendix 1a & b is approved.
2. The (Acting) Returning Officer (ARO) and the Deputy (Acting) Returning Officers are given delegated authority to amend the polling scheme where the names of buildings change and for specific elections where strictly necessary for a particular election, including changing polling places.
3. That minor errors in transferring the maps in Appendix 1a & b into the electoral registration software can be corrected with ARO approval

### 3. Reasons for decision

**Recommendation 1** – the Council has a statutory duty to sub-divide parliamentary constituencies into polling districts. The Council also has a statutory duty to allocate a polling place for each polling district. Whilst there is no statutory requirement for local government electoral wards to be split into polling districts, in order to deliver local government elections, wards need to be divided into polling districts, and each with an allocated polling place. Thus, Recommendation 1 is required to support the delivery of the 2022 borough elections. It is also a statutory requirement to consult on the creation of the scheme.

**Recommendation 2** – this polling place scheme is put in place for future elections until further notice. Names of buildings can change and this will allow the polling scheme to reflect these name changes. Additionally, at the time of any particular election, a designated polling place may not be available. The delegation of this decision to the (A)RO will ensure that polling places can be booked in a timely manner, especially where a snap election is called at short notice, without the need to call an extraordinary meeting of the Corporate Committee. This will not be used to amend the polling scheme outside of the requirements of an election.

**Recommendation 3** – there have been numerous technical issues with the mapping software that officers have worked to address with the software supplier. Before officers load the data into the software system hosting the electoral register, they will redraw all the approved maps in the Council's GIS system. This process may highlight minor errors in the boundaries of land parcels that will need to be corrected.

### 4. Alternative options considered

A set of proposals was drafted, and a two-stage consultation process was carried out. During the first stage, the Electoral Registration Officer consulted the Returning Officer on the draft proposals. The second stage was to consult key stakeholders and the public on the draft proposals. These initial proposals were shared with all Members and published on the Council's website at the beginning of the consultation process. As a result of the consultation feedback, alternative proposals were developed for some areas for consideration by the Committee.

### 5. Background information

The Local Government Boundary Commission for England (LGBCE) commenced a periodic review of Haringey's wards in July 2018. This was the first such review since the LGBCE's predecessor undertook a review in 1999, which culminated in the current 19 three-Member wards.

The LGBCE published its final recommendations in December 2019:

- Haringey should be represented by 57 councillors, the same as there are now
- Haringey should have 21 wards, two more than there are now
- The boundaries of all wards should change; none will stay the same

These new wards will come into effect on Thursday 5 May 2022, the date of the next scheduled full Council elections.

As a consequence of the above, new polling districts need to be drawn and approved to ensure the successful delivery of elections. Each new polling district needs to have a designated polling place. As such, a full review of polling districts and polling places has been carried out.

All the information about that review can be found on the LGBCE's website - <https://www.lgbce.org.uk/all-reviews/greater-london/greater-london/haringey>

This review is separate to the current review of parliamentary boundaries.

As entirely new ward boundaries would come into effect for the May 2022 elections, this review presented an opportunity to revisit custom and practice spanning many years. The parameters that were applied are set out in Appendix 1a to this report. However, one particularly notable potential related to moving away from the use of portacabins as much as possible, unless there were absolutely no viable alternative options.

As portacabins are not fixed buildings, they have very limited facilities for polling station staff – i.e. chemical toilets, no separate rest space, and no kitchen facilities, far from ideal for what is a very long working day. Furthermore, portacabins also bring with them increased risk - experience has shown that power supplies regularly fail, there can often be delivery issues/problems getting the temporary building correctly situated, there is an unwillingness for many staff to work in a building with so few facilities and access for those with physical disabilities can be challenging.

Officers visited all existing polling places, as well as a number of new potential venues. The Electoral Commission's guidance on polling district and polling place reviews was followed and officers completed the Commission's checklist when reviewing all the polling places.

A two-stage consultation process was carried out on a set of draft proposed polling districts and polling places.

Equalities principles were embedded in this process. The Equality Impact Assessment sets out the considerations for how to ensure that the Council will meet the requirements of equalities-related legislation. This is attached at Appendix 2

The consultation process and outcomes of this are described in Appendix 3 and are reflected in the recommendations of this report.

The changes to the proposals resulting from the feedback to the consultation are also shown in Appendix 3 to the report.

Once new polling districts are approved, these will be implemented on the electoral register, which will then be re-published. It is anticipated publishing the electoral register in December 2021 on the new ward boundaries. It is also

anticipated republishing the register in January 2022 to ensure all changes to the polling districts are fully implemented.

The final proposals are as follows:

Currently (2021)	Original Proposal (August 2021)	Final Proposals following Consultation	Comments
19 wards	21 wards	Already confirmed	Already confirmed
83 polling districts	74 polling districts	76 Polling Districts	This includes three small districts required to align the new wards with the current parliamentary boundaries
80 polling places (at the recent GLA)	70 polling places	73 Polling Places (some with one and some with two polling stations)	The three small districts share a polling place with the larger, adjacent district
6 Portable Buildings	4 Portable Buildings	4 Portable Buildings	

## 6. Contribution to strategic outcomes

It is a statutory requirement to have a polling scheme setting out polling districts and polling places and to consult on this.

Ward boundaries are often used to structure Council services. The changes to the ward boundaries have been communicated to managers across the Council to ensure that services aligned to ward boundaries are appropriately amended.

## 7. Statutory Officers' comments (Chief Finance Officer (including procurement), Head of Legal & Governance, Equalities)

### Finance

The recommendations in this report will, if approved, result in a minor reduction in the number of venues designated as a polling place. These recommendations will also see a reduction in the number of portable buildings hired as a polling place. This will have a minor reduction in costs at future elections (expected to be less than £10,000).

The Electoral Registration Officer and Returning Officer will develop a communications plan to ensure residents are made aware of the changes to the polling scheme. This will, where possible, link in with communications already planned (such as the Household Notification Letter sent to each property in January/February) and by way of an insert sent out with poll cards. Thus, the additional cost of this will be minimal.

The cost of the electoral register and the mapping software is met within existing budgets.

## Strategic Procurement

Strategic Procurement note the contents of the report and that there are no procurement implications in the report.

## Legal

The Head of Legal & Governance has been consulted in the preparation of this report and makes the following comments.

The London Borough of Haringey Council (Electoral Changes) Order 2020, to implement recommendations made by the Local Government Boundary Commission for England for new electoral arrangements in Haringey Council, was made on 12th October 2020.

New ward arrangements for the Council successfully completed a 40-day period of Parliamentary scrutiny and will come into force at the local elections in **May 2022**. As a consequence, all existing Wards will be abolished and replaced with 21 new ones. The Order also establishes the names and areas of the new electoral wards and the number of Councillors for each.

It is noted that in formulating these proposals, the Electoral Commission's guidance on polling district and polling place reviews was followed, and that equalities principles were embedded into the process. In addition, that an appropriate public consultation exercise was conducted, the results of which led officers to make changes to the proposals. The committee is also required to conscientiously take the feedback received from the consultation into account in finalising any proposals.

Under the provisions of Part Three, Section B of the Constitution, and Reg. 2 and Schedule 1 of the Local Authorities (Functions and Responsibilities) (England) Regulations 2000 S.I. 2853 (as amended or further amended in any statute or subordinate legislation), Corporate Committee has as one of its Terms of Reference the following Schedule 1 function: *Paragraph D – Elections; all functions relating to Elections except the approval of pilot schemes for local elections which is reserved to full Council*. Accordingly, this Committee has the power to make a resolution in relation to the Recommendations contained in this report.

## Equalities

The council has a Public Sector Equality Duty under the Equality Act (2010) to have due regard to the need to:

- Eliminate discrimination, harassment and victimisation and any other conduct prohibited under the Act
- Advance equality of opportunity between people who share protected characteristics and people who do not
- Foster good relations between people who share those characteristics and people who do not

The three parts of the duty apply to the following protected characteristics: age, disability, gender reassignment, pregnancy/maternity, race, religion/faith, sex and sexual orientation. Marriage and civil partnership status applies to the first part of the duty.

The decision is to approve the new polling districts in the 21 wards of Haringey as set out in Appendix 1a & b and approve delegated authority arrangements.

A full Equalities Impact Assessment (EqIA) has been undertaken to understand the potential impacts of this proposal on individuals with protected characteristics. The EqIA is attached at Appendix 2.

Individuals who may be impacted by the proposals are those who may find it difficult to physically go to or access a polling station, whether due to age, disability or pregnancy. The EqIA sets out the measures taken to reduce the impact on these groups by making polling stations accessible and also promoting alternative ways of voting such as by post or by proxy. Assessment and understanding of accessibility, as required by the Electoral Commission Guidance on Polling Districts and Polling Places reviews, have been embedded in the review from the beginning of the project.

## 8. Use of Appendices

**Appendix 1** – consisting of:

- a) The details of the proposed polling districts and polling places recommended for the 21 wards
- b) Statutory Polling scheme for the London Borough of Haringey, consisting of the polling district maps, polling district codes and polling places

**Appendix 2** – Equalities Impact Assessment

**Appendix 3** – The consultation report

## 9. Local Government (Access to Information) Act 1985

This review was conducted following the Electoral Commission's guidance: [Polling place reviews | Electoral Commission](#)

All the information about the Boundary Commission's review can be found here - [Haringey | LGBCE Site](#)

The consultation documentation was shared here: [New electoral arrangements \(haringey.gov.uk\)](https://haringey.gov.uk)

Note - External links – Haringey Council is not responsible for the contents or reliability of linked web sites and does not necessarily endorse any views expressed within them. Listing should not be taken as endorsement of any kind. It is your responsibility to check the terms and conditions of any other web sites you may visit. We cannot guarantee that these links will work all of the time and we have no control over the availability of the linked pages.

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# **Polling District and Polling Place Review**

## **Polling District Maps and List of Polling Places**

**Corporate Committee  
16 November 2021**

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## SUMMARY OF APPROACH

### Overview

The Local Government Boundary Commission for England (LGBCE) commenced a periodic review of Haringey's wards in July 2018. This was the first such review since the LGBCE's predecessor undertook a review in 1999, which culminated in the current 19 three-Member wards.

The LGBCE published its final recommendations in December 2019:

- Haringey should be represented by 57 councillors, the same as there are now
- Haringey should have 21 wards two more than there are now
- The boundaries of all wards should change; none will stay the same

These new wards will come into effect on Thursday 5 May 2022, the date of the next scheduled full council elections.

As a consequence of the above, new polling districts need to be drawn and approved to ensure the successful delivery of elections. Each new polling district needs to have a designated polling place. As such, a full review of polling districts and polling places took place over the summer of 2021.

The final proposals for the new polling districts and polling places were developed in October 2021, to reflect feedback from consultation that was held between 31 August 2021 and 27 September 2021.

### Scope

The scope of the polling district and polling place review project covered the following:

- The target was around 2000-3000 electors per polling station
- This target includes postal voters, meaning around 1800-2500 in-person electors are anticipated for each polling station
- Some polling districts will have multiple polling stations in the polling place
- Reasonable walking distance was assumed as 10-15 minutes, and distances accounted for topography
- Where possible, the use of schools was minimised:
  - Some schools are happy to be used and can either plan an inset day or have a separate space that causes minimal disruption
  - Where a school would have to close, nearby alternative venues were sought but were not always suitable or available
- Generally, polling district boundaries were drawn along the centre of the road
- Where necessary and possible, reasonable adjustments will be made to all designated polling places
- Some of these polling districts will need to be reviewed as a result of the outcome of the parliamentary boundary review which is due to report in July 2023

## Limitations

There are numerous limitations in designing polling districts:

- The physical geography of the borough – boundaries such as railway lines, hills etc.
- The boundaries of some of the wards create shapes that are not always easy to work with.
- The locations of buildings that can be used for polling places – in some areas there are lots of suitable venues whereas there are far fewer in other areas.
- This sometimes means that the best potential venue is on the edge of the proposed polling district.
- In one case, the proposed venue is in the neighbouring ward.

Terms used in this report:

**Polling Districts:** A polling district is a geographical area created by dividing parliamentary constituencies. For the proposed local elections, they are divisions of the wards in the borough.

**Polling Places:** A polling place is the building or area in which the polling stations will be designated. There will only be one polling place proposed for each polling district.

**Polling Stations:** A polling station is the room or area within the polling place where voting takes place. The Returning Officer will decide how many polling stations will be sited in each polling place for each election. This will be published on the statutory situation of polling station notice.

1. **Ward Name:** Alexandra Park

**Parliamentary Constituency:** Hornsey & Wood Green

**Number of Ward Councillors:** 2

The new Alexandra Park ward is a large geographical ward – however, much of this is parkland. The proposals developed retained the small district that is separate from the whole of the rest of the ward to ensure a suitable polling place for those electors living in Alexandra Road, beside Hollickwood Park.

There are limited polling places on the east side of the ward, so the area usually served by a portable building was also broadly retained. By designating the whole of this polling district as the polling place, the Returning Officer will be able to site a portable building anywhere within this district in the event that the usual space is not available (e.g. due to works taking place etc). The ward boundary has changed, meaning that the previous polling place at the St Andrews Centre was no longer available for use here, as Electoral Commission guidance states that the polling place should be within the polling district. A polling district centred around the library has been proposed.

During the consultation period, a proposal was put forward by a ward councillor to retain St Andrews Centre as a venue for this ward. This is now in the neighbouring ward which, as noted above, would not be in line with the Electoral Commission guidelines. This proposal has therefore not been progressed. However, the booking for this venue will be retained as a contingency measure.

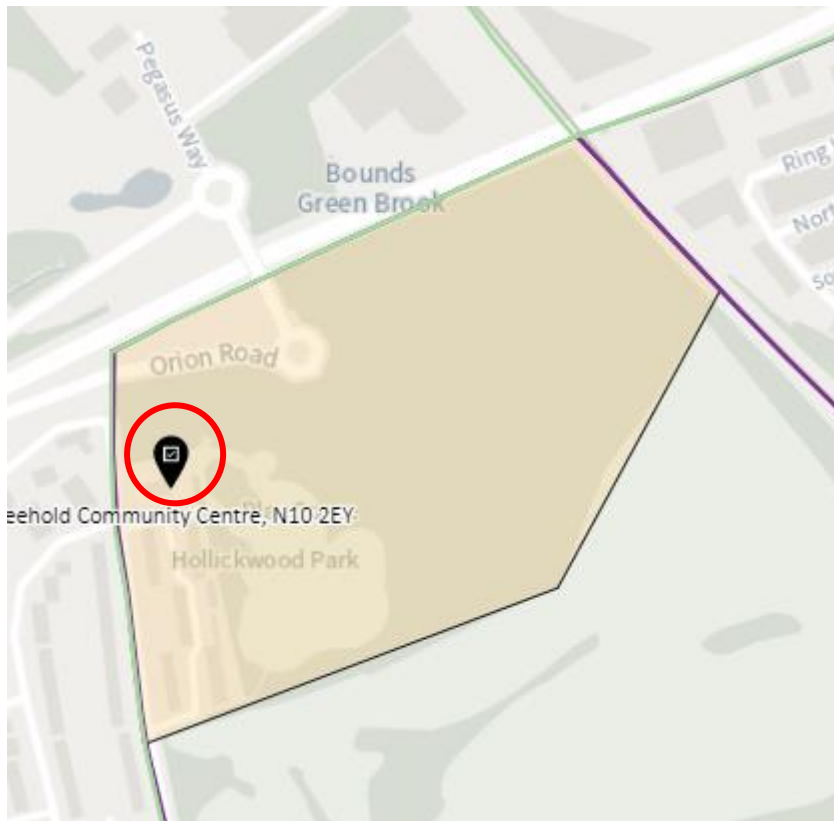
It is recommended that this ward is divided into three polling districts and the following are designated as polling places:

APK-A Freehold Community Centre, Alexandra Road, Muswell Hill, London, N10 2EY

APK-B Alexandra Park Library, Alexandra Park Road, London, N22 7UJ

APK-C Polling district APK-C (to allow a portable building to be sited as appropriate at the time of the election)

District: APK-A



<b>Ward:</b>	Alexandra Park
<b>Parliamentary Constituency:</b>	Hornsey & Wood Green

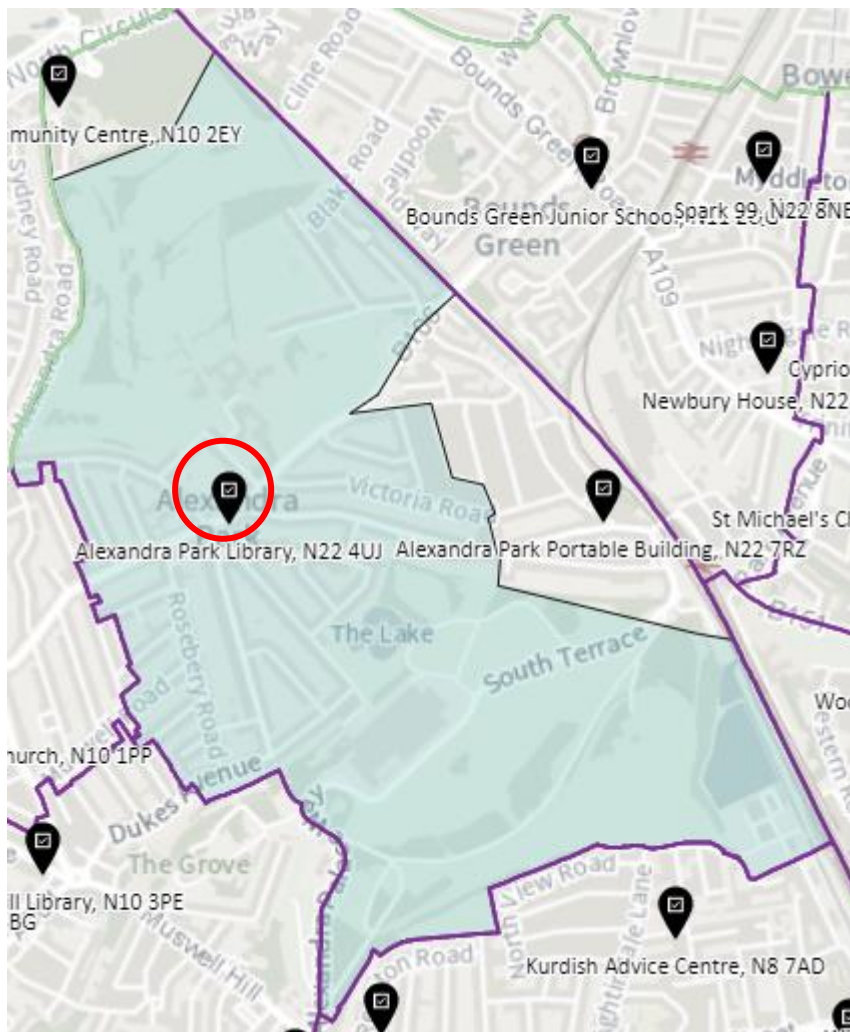
<b>Property Count:</b>	63
<b>Electorate Count:</b>	110
<b>Electorate after planned development:</b>	110

**Polling Place:** Freehold Community Centre, Alexandra Road, Muswell Hill, London, N10 2EY

**Comments:** This is a shared polling place with the London Borough of Barnet, which serves a small pocket of flats with no other nearby electorate. The venue meets all our requirements



District: APK-B



**Ward:** Alexandra Park

**Parliamentary Constituency:** Hornsey & Wood Green

**Property Count:** 2291

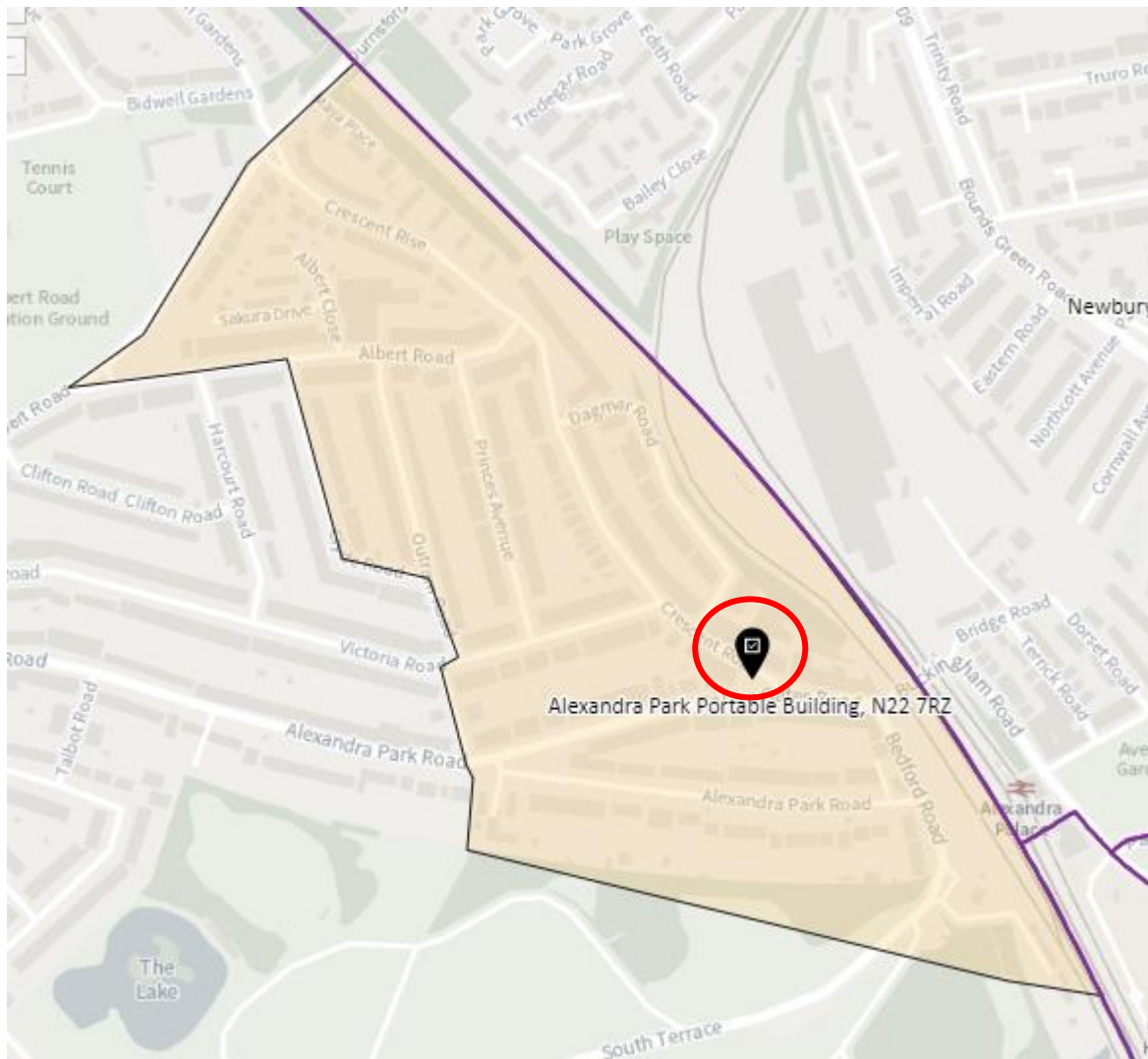
**Electorate Count:** 4372

**Electorate after planned development:** 4372

**Polling Place:** Alexandra Park Library, Alexandra Park Road, London, N22 7UJ

**Comments:** This is a geographically large polling district, but a lot of the area is not inhabited. (i.e. Alexandra Palace Park). The library is a centrally located venue with enough space to accommodate two polling stations. This is subject to the library being refurbished - the timetable for this is unclear and a further visit will be required once the works are complete. The St Andrews Centre is near the border in a neighbouring ward and will act as a reasonable contingency.

District: APK-C



**Ward:** Alexandra Park

**Parliamentary Constituency:** Hornsey & Wood Green

**Property Count:** 1163

**Electorate Count:** 1961

**Electorate after planned development:** 1961

**Polling Place:** Polling district APK-C (to allow a portable building to be sited as appropriate at the time of the election)

**Comments:** The portable building is usually sited at the junction of Crescent Road and Palace Gates Road, London N22 7RZ. There are no nearby alternative fixed building locations to replace the portable building. By designating the whole polling district as the polling place, the RO will have the authority to move the portable building to another location within the district when necessary.

2. **Ward Name:** Bounds Green

**Parliamentary Constituency:** Hornsey & Wood Green

**Number of Ward Councillors:** 2

The proposed polling districts in this ward were designed around the natural boundary of the railway line, which cuts across it, and by considering the available polling places. Feedback has been gathered on the need for good signage, especially at Bounds Green Junior School, to ensure voters can easily locate the venue.

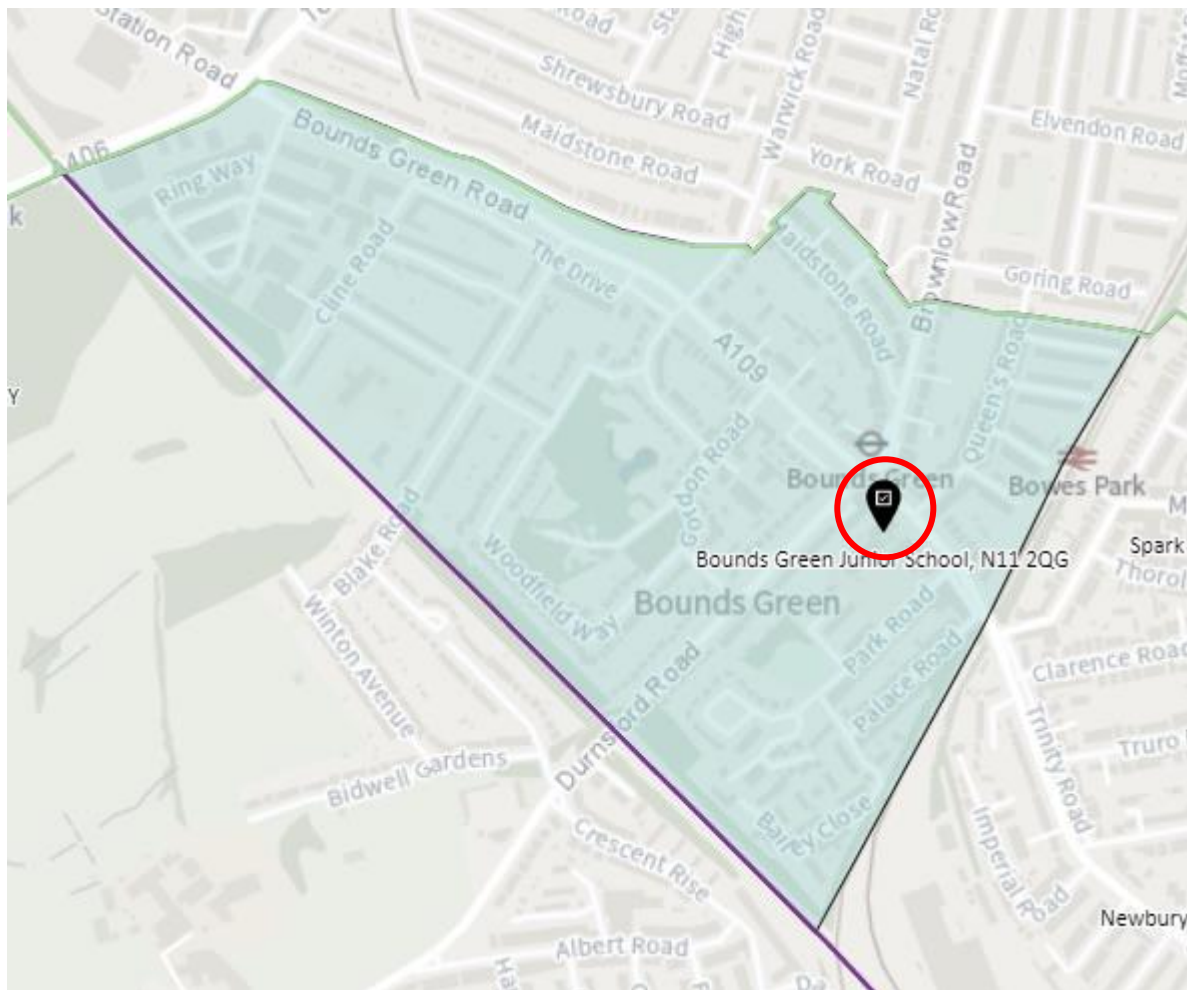
It is recommended that this ward is divided into three polling districts and the following are designated as polling places:

BGR-A Bounds Green Junior School, Bounds Green Road, London, N11 2QG

BGR-B Walt Green Co (Formerly known as Spark 99), 99 Myddleton Road, London, N22 8NE

BGR-C Newbury House, Partridge Way, London, N22 8DU

District: BGR-A



**Ward:** Bounds Green

**Parliamentary Constituency:** Hornsey & Wood Green

**Property Count:** 2081

**Electorate Count:** 3487

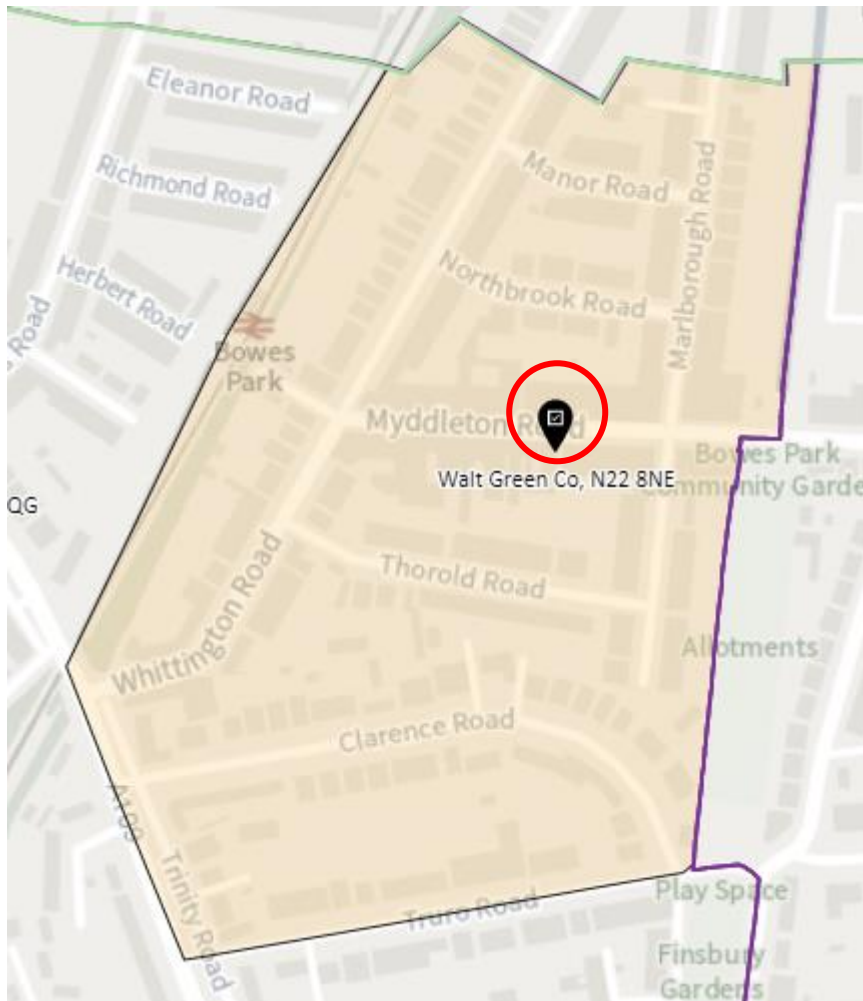
**Electorate after planned development:** 3487

**Polling Place:** Bounds Green Junior School Bounds Green Road, London, N11 2QG

**Comments:** This is a good-sized school hall that can comfortably support two polling stations. This venue does require good signage and clear information on the poll cards (particularly following complaints at the most recent election).

Using this space allows the school to stay open. There are kitchen facilities for staff in the main building.

District: BRG- B



**Ward:** Bounds Green  
**Parliamentary Constituency:** Hornsey & Wood Green

**Property Count:** 1063  
**Electorate Count:** 1542  
**Electorate after planned development:** 1542

**Polling Place:** Walt Green Co (formerly known as Spark 99), 99 Myddleton Road, London, N22 8NE

**Comments:** This is a former shop with planned use as a community space. There are limited facilities for staff. The venue itself is small but is sufficiently large enough to accommodate one polling station and has been used successfully for the last five years or so.



District: BGR-C



<b>Ward:</b>	Bounds Green
<b>Parliamentary Constituency:</b>	Hornsey & Wood Green
<b>Property Count:</b>	1047
<b>Electorate Count:</b>	1727
<b>Electorate after planned development:</b>	1727
<b>Polling Place:</b>	Newbury House, Partridge Way, London, N22 8DU

**Comments:** This venue is not ideal in terms of size and accessibility, but a suitable alternative has not been identified during the review. Homes for Haringey will ensure a ramp is fitted to allow wheelchair users / those with pushchairs or buggies to access the venue. Due to the narrow width of the door, procedures will be made with the Presiding Officer to ensure anyone in an oversized wheelchair unable to access the room can still vote in private.

3. **Ward Name:** Bruce Castle

**Parliamentary Constituency:** Tottenham

**Number of Ward Councillors:** 3

It is proposed that this ward is divided into polling districts based around the location of available venues and aiming to distribute the population around these fairly and evenly. There are large areas of non-residential space such as the cemetery and Bruce Castle Park, which explain the unusual looking boundaries.

Following the consultation, a cosmetic change was made to the boundary of BRC-D to include Bruce Castle Park in this polling district.

It is recommended that this ward is divided into four polling districts and the following are designated as polling places:

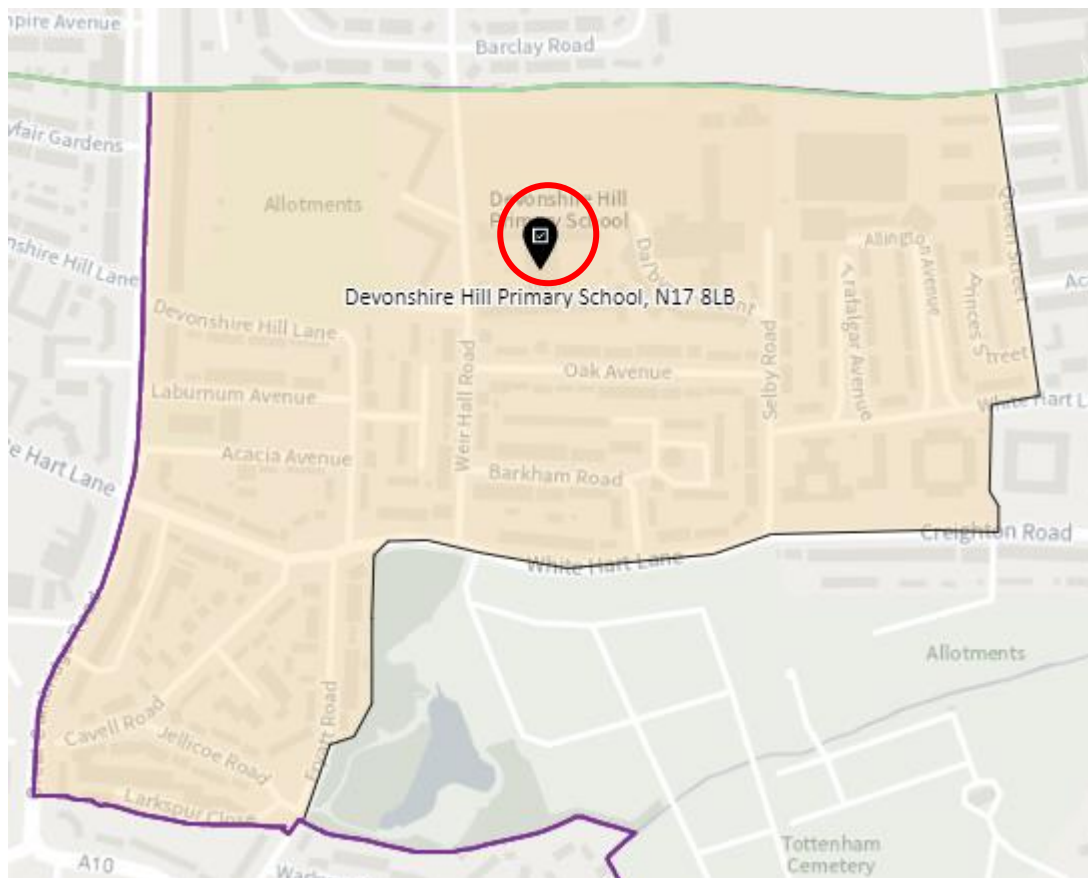
BRC-A Devonshire Hill Primary School, Weir Hall Road, London, N17 8LB

BRC-B The Irish Centre (current name - to be renamed), Pretoria Road, London, N17 8DX

BRC-C Lancasterian Primary School, Kings Road, London, N17 8NN

BRC-D The Scout Hall, All Hallows, All Hallows Road, London, N17 7AD

District: BRC-A



**Ward:** Bruce Castle  
**Parliamentary Constituency:** Tottenham

**Property Count:** 1075  
**Electorate Count:** 1912  
**Electorate after planned development:** 2212

**Polling Place:** Devonshire Hill Primary School, Weir Hall Road, London, N17 8LB

**Comments:** This is a good school space suitable for a single polling station in a school that closes for a planned inset day.



District: BCR-B



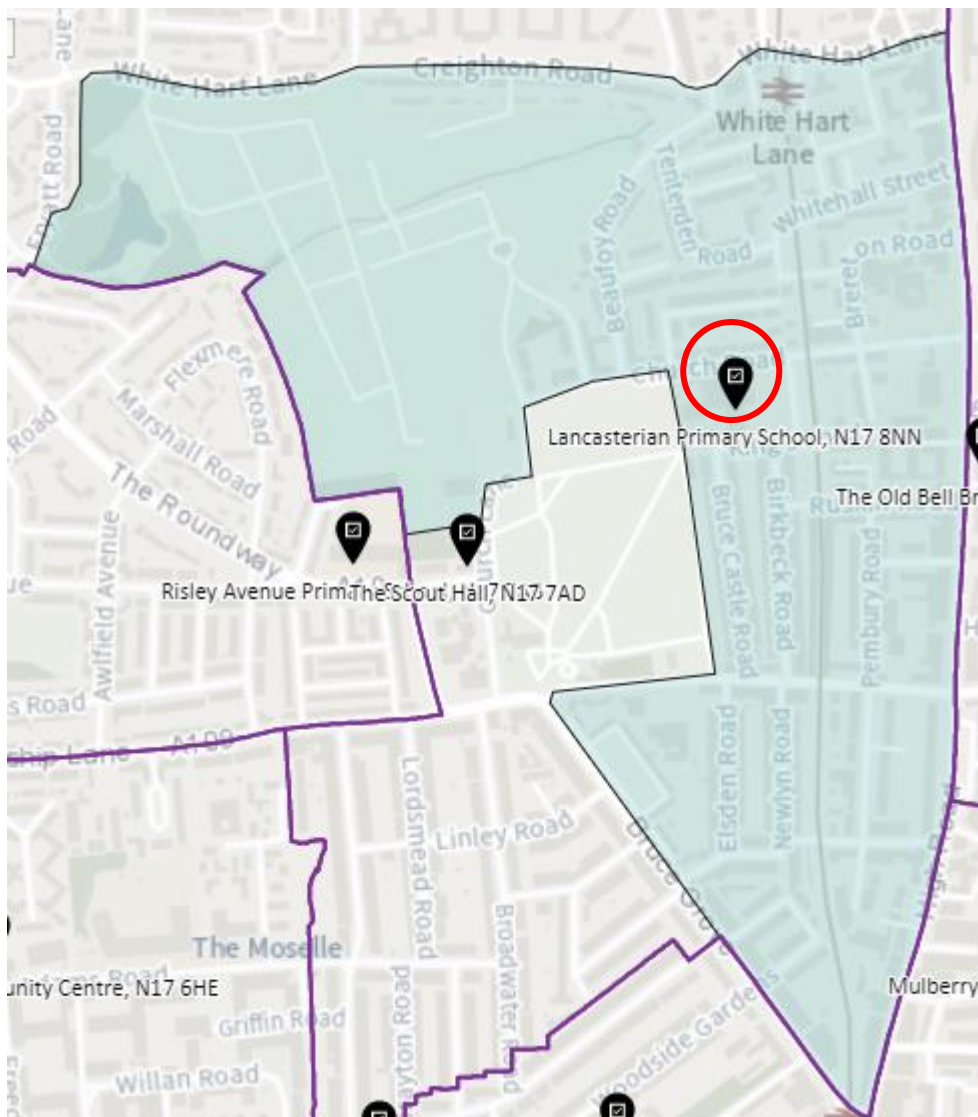
**Ward:** Bruce Castle  
**Parliamentary Constituency:** Tottenham

**Property Count:** 1023  
**Electorate Count:** 1547  
**Electorate after planned development:** 2516

**Polling Place:** The Irish Centre (current name - to be renamed), Pretoria Road, London, N17 8DX

**Comments:** The premises are due to change use, so early dialogue is required to secure use as a polling station when this happens.

District: BRC-C



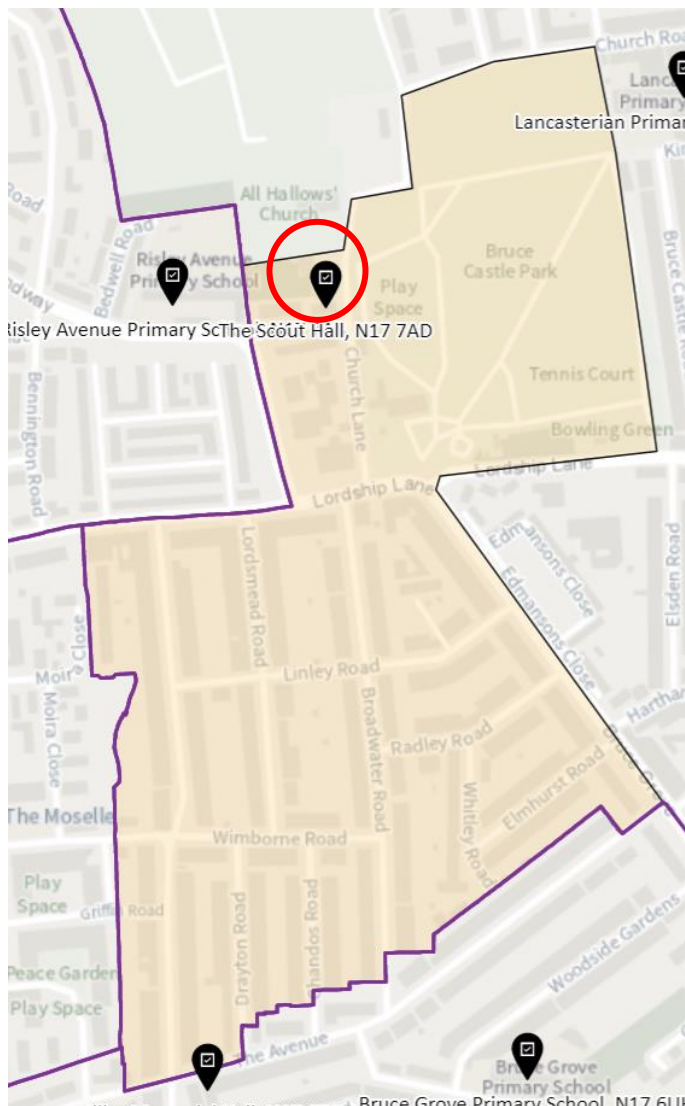
**Ward:** Bruce Castle  
**Parliamentary Constituency:** Tottenham

**Property Count:** 2445  
**Electorate Count:** 3571  
**Electorate after planned development:** 3571

**Polling Place:** Lancasterian Primary School, Kings Road, London, N17 8NN

**Comments:** This is currently used as a polling place, accommodating just a single polling station. However, the venue is centrally located and the hall is big enough to accommodate two polling stations, which is likely to be necessary for the electorate. The school closes for a half day.

District: BRC-D



**Ward:** Bruce Castle  
**Parliamentary Constituency:** Tottenham

**Property Count:** 1179  
**Electorate Count:** 1817  
**Electorate after planned development:** 1949

**Polling Place:** The Scout Hall, All Hallows, All Hallows Road, London, N17 7AD

**Comments:** A good small venue with good access that can accommodate a single polling station.

4. **Ward Name:** Crouch End

**Parliamentary Constituency:** Hornsey & Wood Green

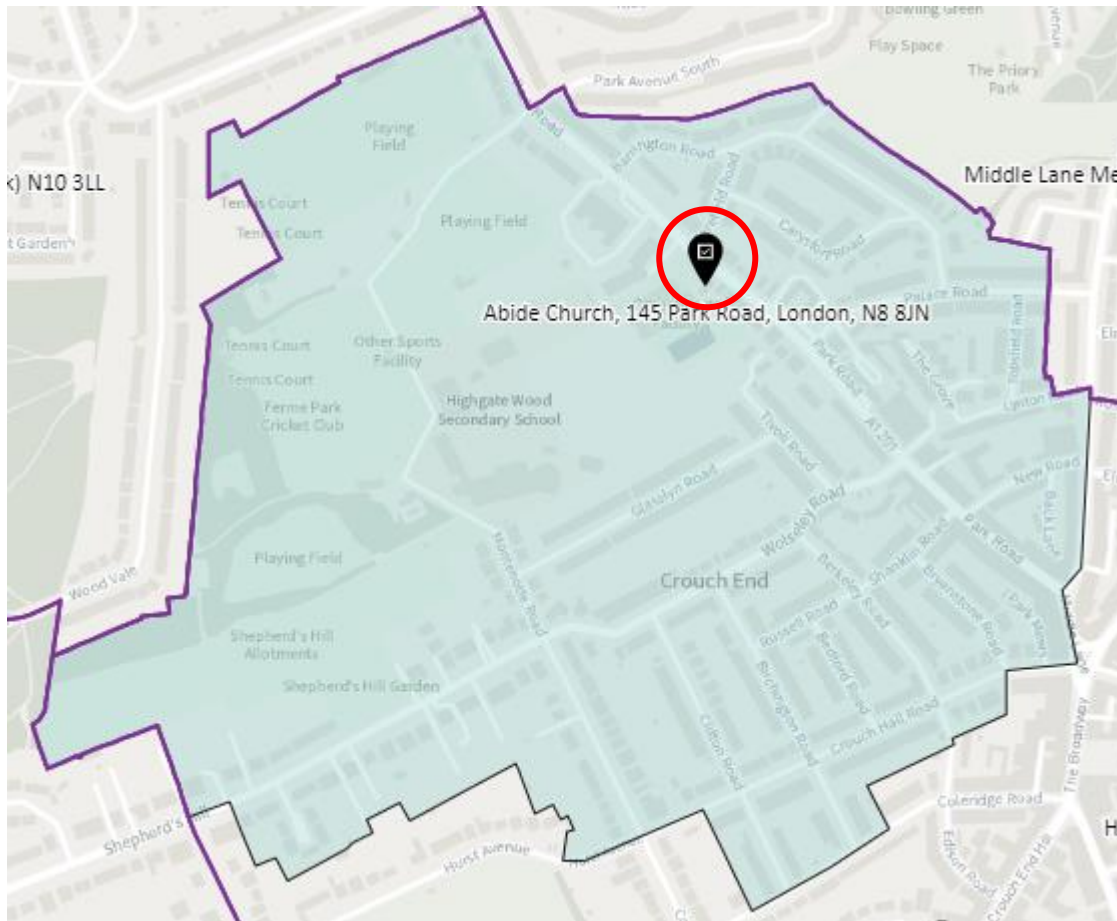
**Number of Ward Councillors:** 3

This ward had three evenly spaced potential polling places, and this was used to develop the initial proposals, dividing the electorate evenly across them. Feedback was received making some suggested changes to the polling district boundaries to allow better access to the polling places. These resulted in CEN-A becoming the largest district and moving the boundaries to the rear of some land parcels. The number of polling districts and polling places remains the same as the initial proposals. It was also suggested that Christ Church Crouch End be used in place of Coleridge Primary School, to remove disruption to the school.

Following feedback received during the consultation process, it is recommended that this ward is divided into three polling districts and the following are designated as polling places:

- |       |   |
|-------|---|
| CEN-A | Abide Church (formerly known as The Family Centre), 145 Park Road, London, N8 8JN |
| CEN-B | Christ Church Crouch End (NEW VENUE), Crouch End Hill, Haringey, London, N8 8AX   |
| CEN-C | Hornsey Library, Haringey Park, London, N8 9JA                                    |

District: CEN-A



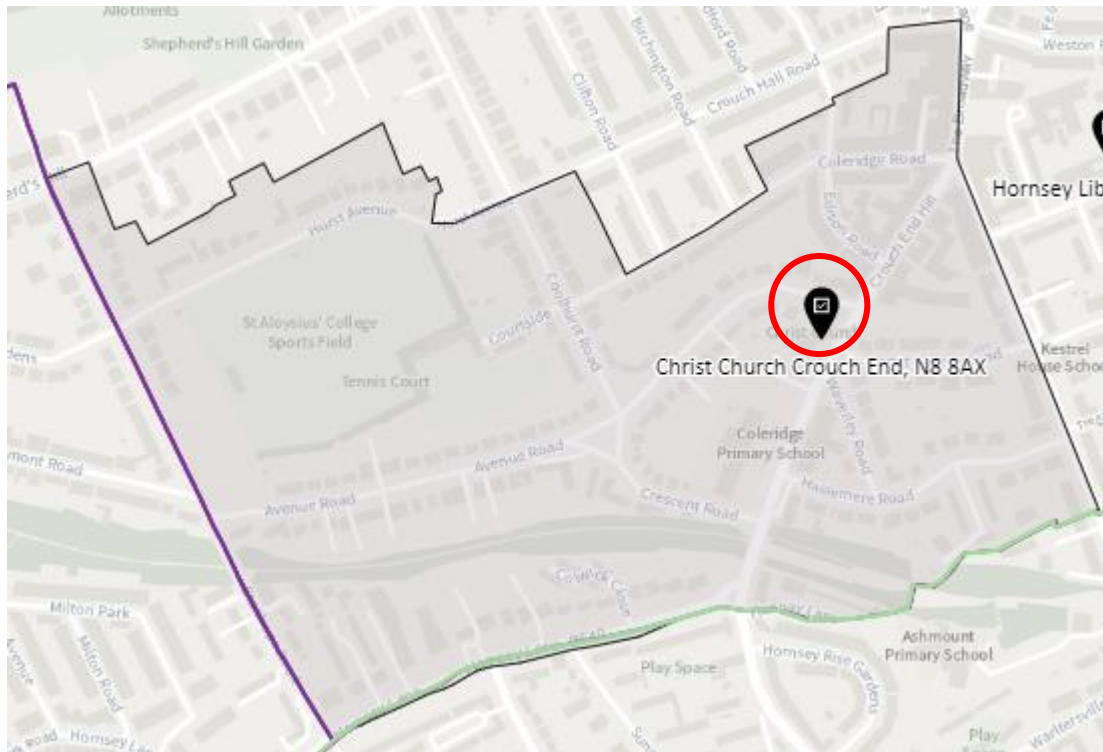
**Ward:** Crouch End  
**Parliamentary Constituency:** Hornsey & Wood Green

**Property Count:** 2106  
**Electorate Count:** 3534  
**Electorate after planned development:** 3534

**Polling Place:** Abide Church (formerly known as The Family Centre), 145 Park Road, London, N8 8JN

**Comments:** This is a good-sized church hall with good facilities and capacity to accommodate two polling stations (as required by the proposed electorate).

District: CEN-B



<b>Ward:</b>	Crouch End
<b>Parliamentary Constituency:</b>	Hornsey & Wood Green
<b>Property Count:</b>	2010
<b>Electorate Count:</b>	2729
<b>Electorate after planned development:</b>	2729

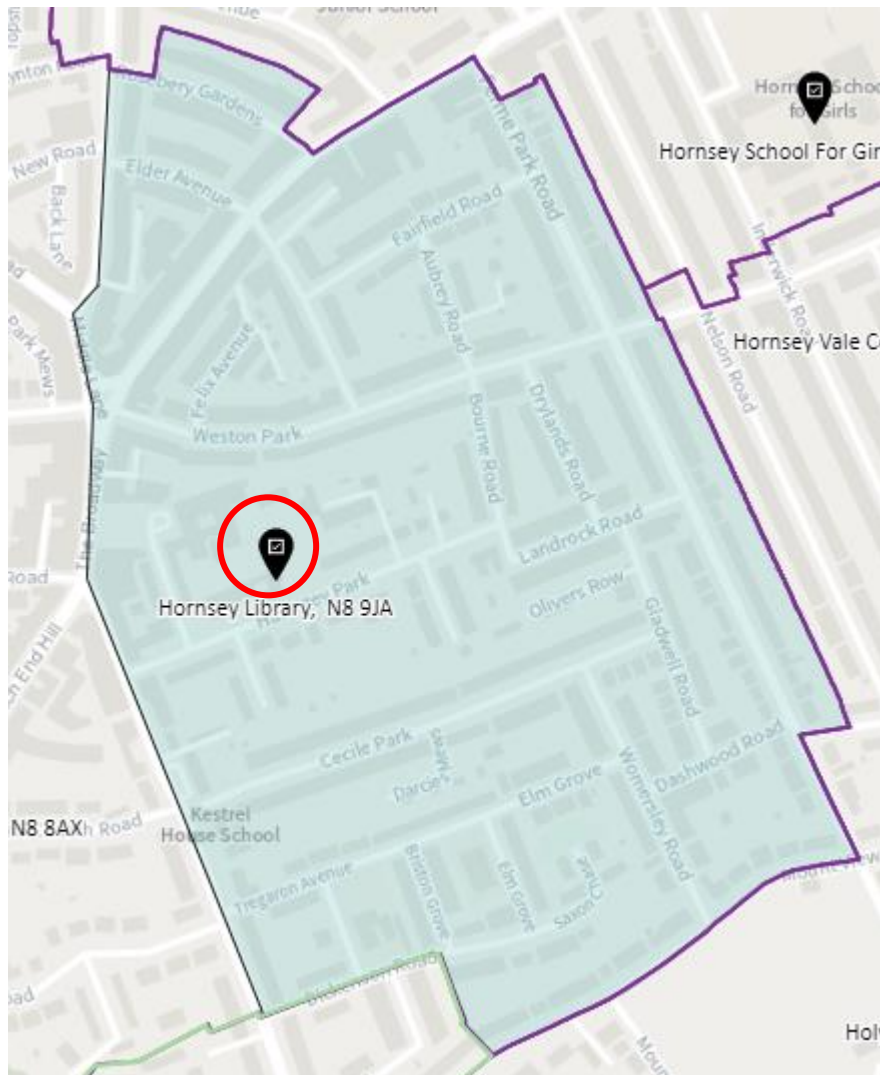
**Polling Place:** Christ Church Crouch End (NEW VENUE), Crouch End Hill, Haringey, London, N8 8AX

**Comments:** This replaces Coleridge Primary School – which, while it had capacity to accommodate two polling stations, required the early years section of the school to close causing disruption to pupils, teachers and parents

The church has good space and facilities and is close to the school it is replacing. Due to changes made elsewhere in the ward, this polling district now has a smaller electorate and is likely to be a single polling station.



District: CEN-C



<b>Ward:</b>	Crouch End
<b>Parliamentary Boundary:</b>	Hornsey & Wood Green

<b>Property Count:</b>	2374
<b>Electorate Count:</b>	3614
<b>Electorate after planned development:</b>	3833

**Polling Place:** Hornsey Library, Haringey Park, London, N8 9JA

**Comments:** The Children's Library is a suitable location to accommodate two polling stations, thus allowing the rest of the library to remain open.

5. **Ward Name:** Fortis Green

**Parliamentary Constituency:** Hornsey & Wood Green  
**Number of Ward Councillors:** 3

This is a distinctly shaped ward and, combined with the location of the available potential polling places, has been complex to resolve.

While there are good, well located venues in the north part of the ward, the south is less well served.

A small change was made to the boundary between FGR-A and FGR-C, to allocate the electors on Greenham Road to Coldfall Primary School which is at the end of their road and is more accessible to them.

In proposed polling district FGR-C, there are two venues that are suitable as being designated the polling place:

- Methodist Church
- St Andrews Centre

The Methodist Church is being recommended due to its more central location.

Several ways of dividing FGR-B and FGR-D were considered, but the spread of the streets and how they access the different potential venues (especially where this requires the use of “cut throughs” at night) limited the options. In addition, St James C of E School, which is currently a polling place, has requested that it is no longer used. Alternatives in the area have been explored, including:

- Tetherdown School, on Grand Avenue (a larger school which would also need to close),
- Aquarius Archery club,
- Stormont Tennis Club (Lanchester Road)
- The Common House in Woodside Square (Woodside Road) and
- Hilridge Court common room (Lanchester Road).
- The Muswell Hill Quaker House was viewed, but this is not in the polling district. As mentioned above, the Electoral Commission guidance states that the polling place should be within the polling district.

None of these have been found to be either available or more suitable than St James.

Portable buildings are only considered where there are absolutely no viable alternative options. As portacabins are not fixed buildings, they have very limited facilities for polling station staff – i.e. chemical toilets, no separate rest space, and no kitchen facilities. They are far from ideal for what is a very long working day. Furthermore, portable buildings also bring with them increased risk - experience has shown that power supplies regularly fail, there can often

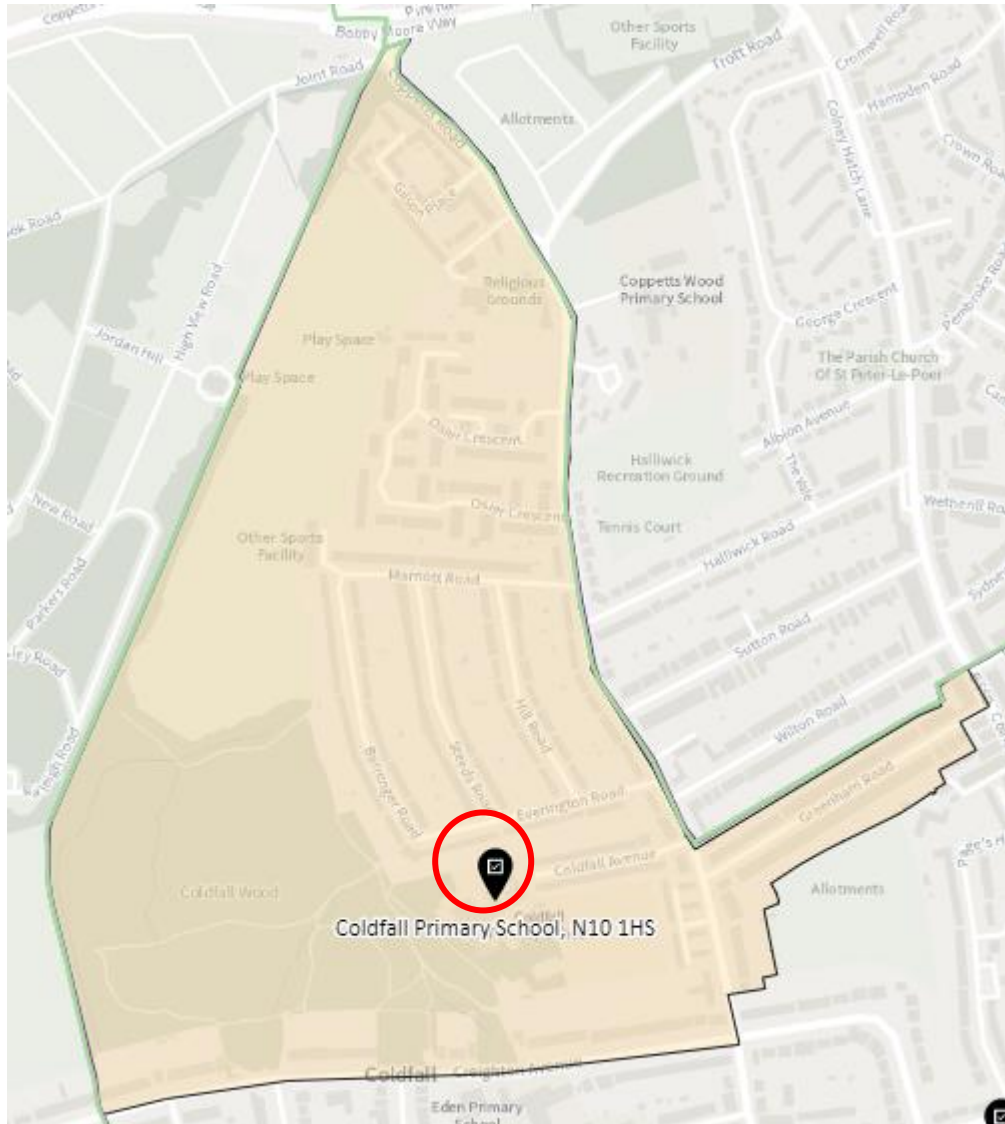


be delivery issues/problems getting the temporary building correctly situated, there is an unwillingness for many staff to work in a building with so few facilities and access for those with physical disabilities can be challenging.

Having considered the feedback received during the consultation, it is recommended that this ward is divided into four districts and the following are designated as polling places:

- |       |  |
|-------|--|
| FGR-A | Coldfall Primary School, Coldfall Avenue, London, N10 1HS        |
| FGR-B | Fortismere School, Tetherdown, Muswell Hill, London, N10 1NE     |
| FGR-C | Muswell Hill Methodist Church, 28 Pages Lane, London, N10 1PP    |
| FGR-D | St James C of E Primary School, Woodside Avenue, London, N10 3JA |

District: FGR-A



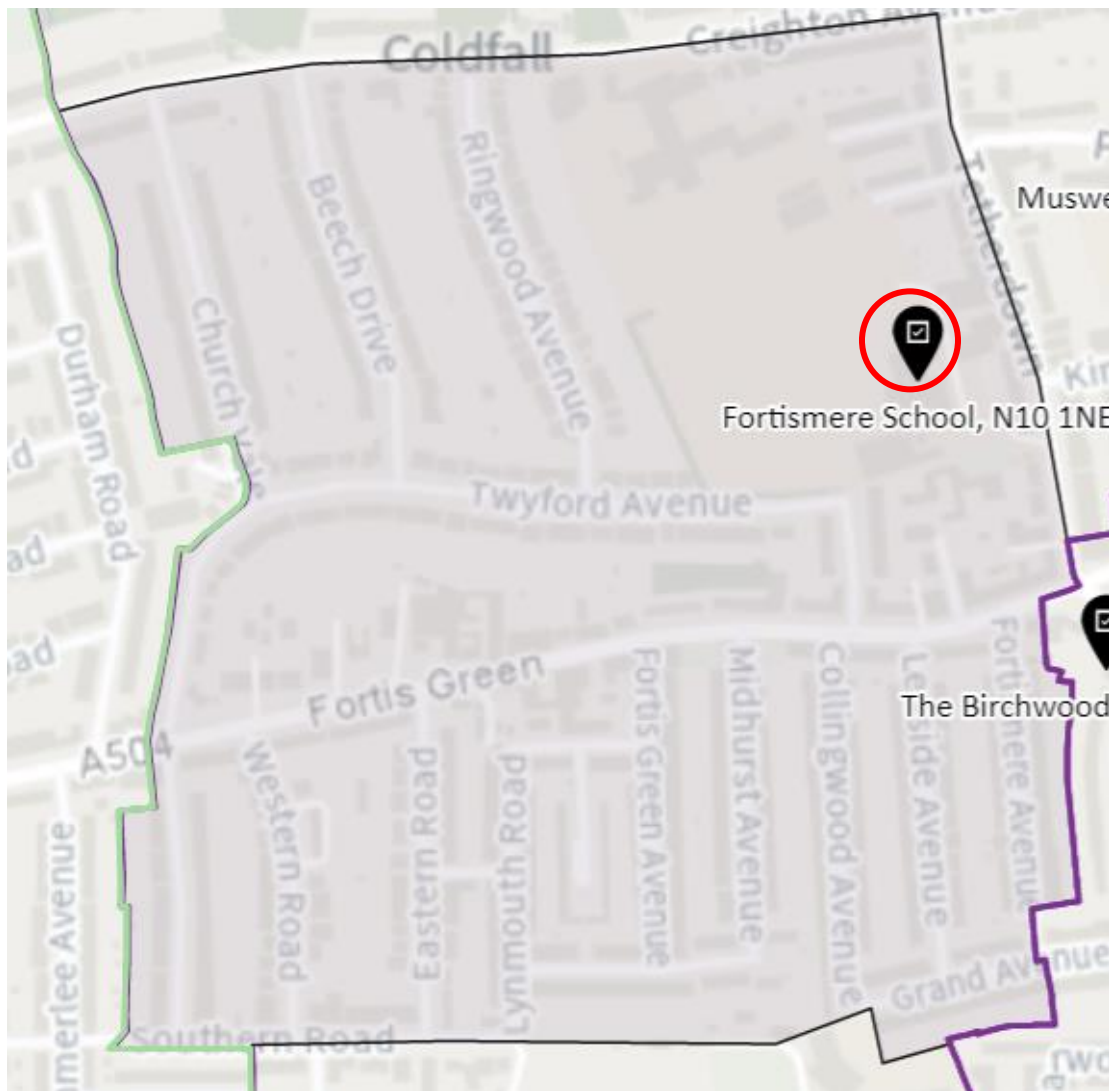
**Ward:** Fortis Green  
**Parliamentary Boundary:** Hornsey & Wood Green

**Property Count:** 1162  
**Electorate Count:** 2197  
**Electorate after planned development:** 2197

**Polling Place:** Coldfall Primary School, Coldfall Avenue, London, N10 1HS

**Comments:** The school hall itself is good, however there are some accessibility issues to be addressed (uneven path/ramp) - a further visit is planned to identify solutions to this.

District: FGR-B



**Ward:** Fortis Green  
**Parliamentary Boundary:** Hornsey & Wood Green

**Property Count:** 1479  
**Electorate Count:** 2733  
**Electorate after planned development:** 2733

**Polling Place:** Fortismere School, Tetherdown, Muswell Hill, London, N10 1NE

**Comments:** The venue used for polling is suitable large enough to accommodate up to two polling stations, which may be required based on the current electorate. The polling station is usually situated within the Sixth Form area. The Returning Officer provides portable toilets for staff as the student toilets cannot be used until all students have left at the end of the day.

District: FGR-C



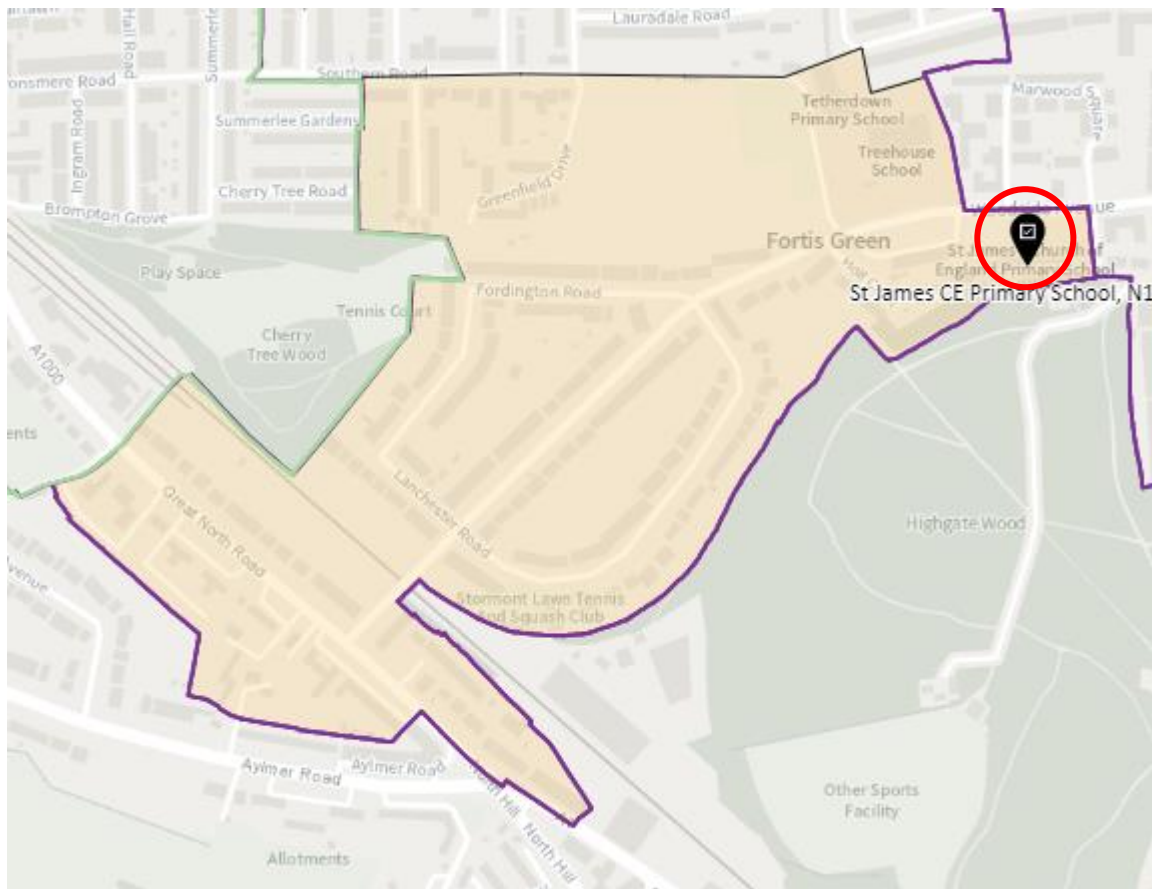
**Ward:** Fortis Green  
**Parliamentary Boundary:** Hornsey & Wood Green

**Property Count:** 1975  
**Electorate Count:** 3046  
**Electorate after planned development:** 3046

**Polling Place:** Muswell Hill Methodist Church, 28 Pages Lane, London, N10 1PP

**Comments:** It is proposed that Muswell Hill Methodist Church is designated the polling place because it is nearer the centre of the area than the alternative polling place at St Andrews Centre. Signage is required to make the access clear.

District: FGR-D



**Ward:** Fortis Green  
**Parliamentary Boundary:** Hornsey & Wood Green

**Property Count:** 663  
**Electorate Count:** 1121  
**Electorate after planned development:** 1121

**Polling Place:** St James C of E Primary School, Woodside Avenue, London, N10 3JA

**Comments:** There are no other suitable options in the area meaning this venue is the best/only option in an unusually shaped district.

6. **Ward Name:** Harringay**Parliamentary Constituency:** Tottenham**Number of Ward Councillors:** 3

During the polling place visits, it was found that one of the venues currently used as a polling place for this area is small and not well-shaped. While the Falkland Centre at North Harringay School has been used previously, it is not large enough to comfortably accommodate two polling stations. Given this, it was initially proposed that the ward be split into three polling districts.

A request was submitted as part of the consultation, to retain North Harringay Junior School as a polling place in order to increase access for the electors and to split the original proposed "A" into two polling districts.

Revised proposals are to continue to designate Willoughby Methodist Church as a polling place, as well as the North Harringay Primary School. Based on current electorates, it is likely that both these proposed polling places would accommodate a single polling station each.

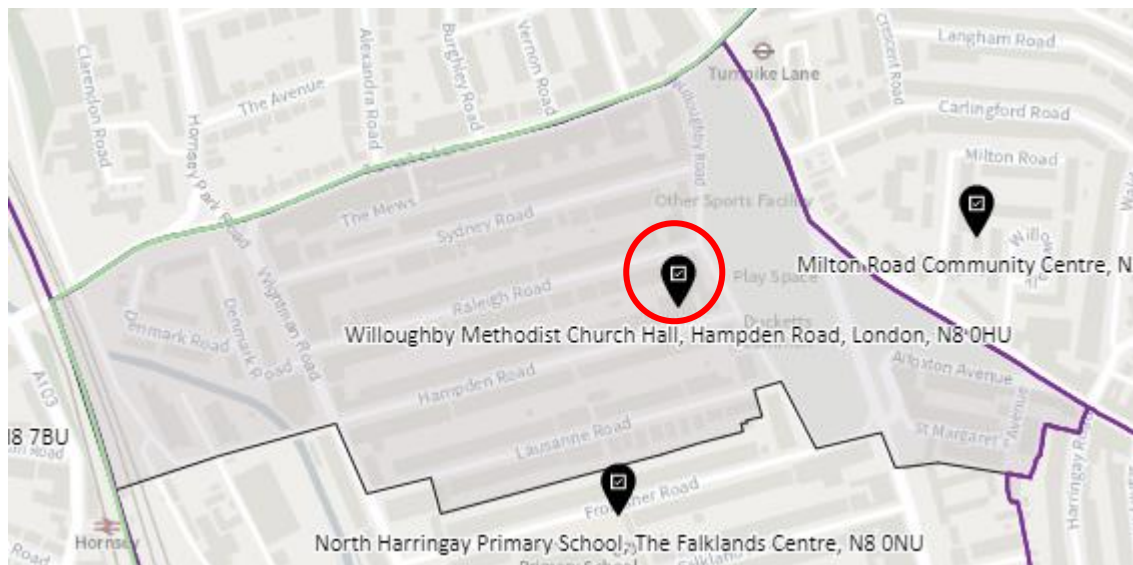
The boundary between the proposed A and B districts (now renamed as HAR-B and HAR-C respectively) has been moved further south to even out the electorate.

As a result of the changes made during the consultation process, it is recommended that this ward is divided into four districts and the following are designated as polling places:

HAR-A	Willoughby Methodist Hall, Hampden Road, London, N8 0HU
HAR-B	The Falkland Centre, Entrance on Frobisher Road, North Harringay Primary School, Falkland Road, London, N8 0NU
HAR-C	South Harringay Junior School, Mattison Road, Harringay, London, N4 1BD
HAR-D	St Paul's Church Centre, Cavendish Road, London, N4 1RW



District: HAR-A



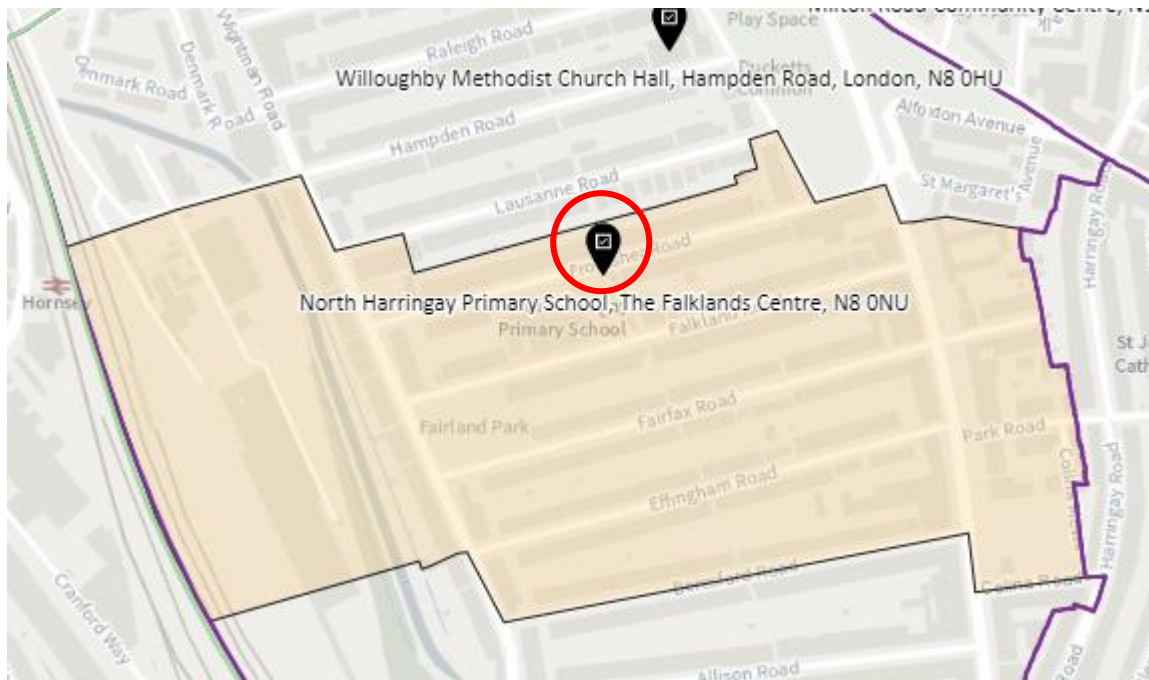
**Ward:** Harringay  
**Parliamentary Boundary:** Tottenham

**Property Count:** 1613  
**Electorate Count:** 2276  
**Electorate after planned development:** 2276

**Polling Place:** Willoughby Methodist Hall, Hampden Road, London, N8 0HU

**Comments:** The venue currently accommodates a single polling station. However, this is large enough to accommodate two polling stations, should this be required in the future.

District: HAR-B



**Ward:** Harringay  
**Parliamentary Boundary:** Tottenham

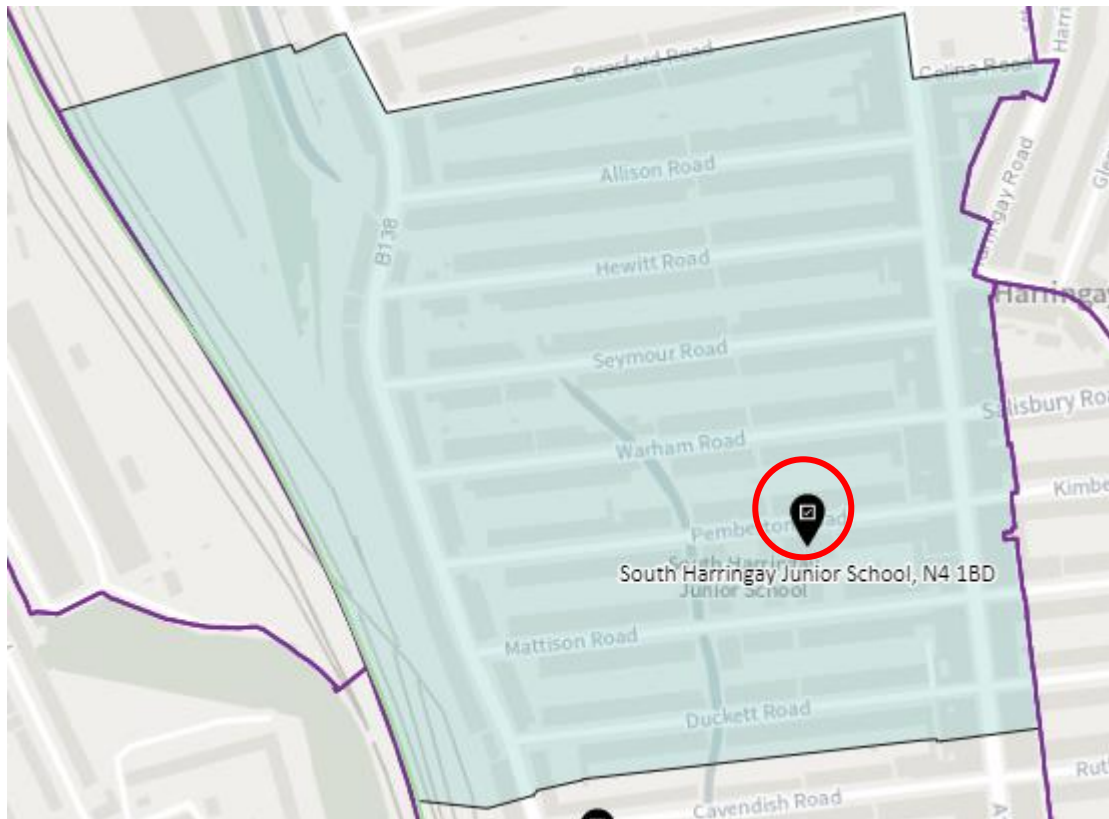
**Property Count:** 1325  
**Electorate Count:** 2021  
**Electorate after planned development:** 2221

**Polling Place:** The Falkland Centre, Entrance on Frobisher Road, North Harringay Primary School, Falkland Road, London, N8 0NU

**Comments:** North Harringay School was previously accommodated two polling stations. This was not ideal given the limited floor space in this building. It is therefore proposed that this venue, in future, is designated the polling place for an area with a lower electorate than it currently serves, thus requiring only one polling station.



District: HAR-C



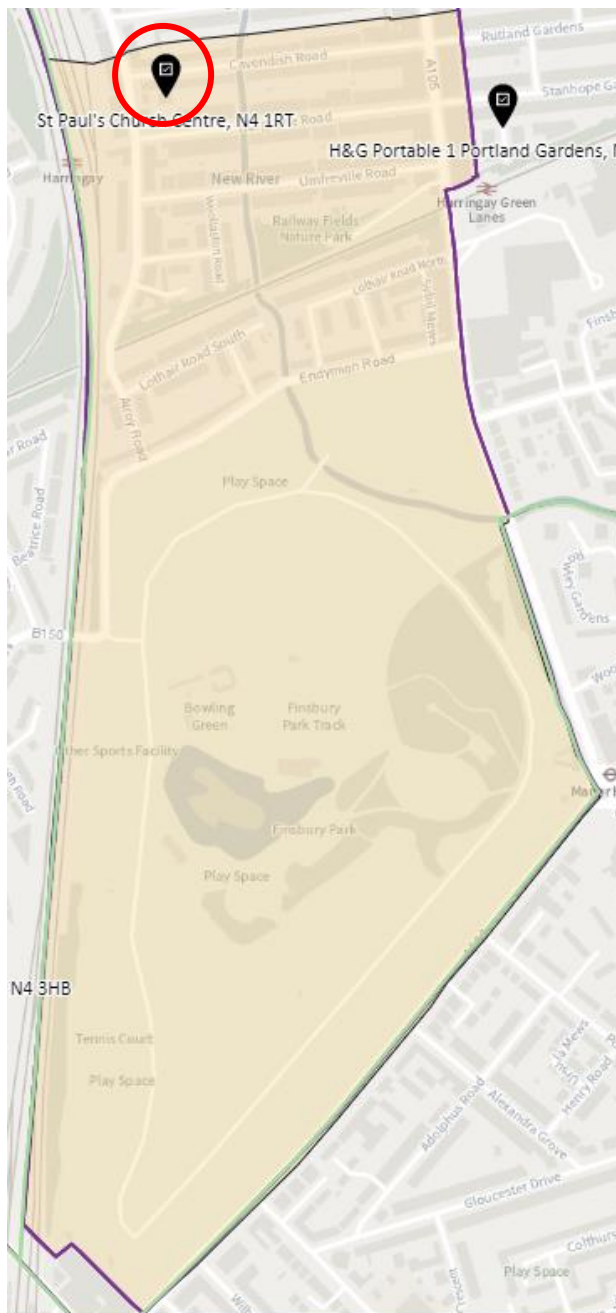
**Ward:** Harringay  
**Parliamentary Boundary:** Tottenham

**Property Count:** 2089  
**Electorate Count:** 3211  
**Electorate after planned development:** 3211

**Polling Place:** South Harringay Junior School, Mattison Road, Harringay, London, N4 1BD

**Comments:** This currently accommodates a single polling station. However, there are two classrooms available in the space that are sectioned off for polling use. There are limited staff facilities. Work is ongoing with the school to ensure that a suitably sized space is available.

District: HAR-D



<b>Ward:</b>	Haringay
<b>Parliamentary Boundary:</b>	Tottenham
<b>Property Count:</b>	1311
<b>Electorate Count:</b>	2030
<b>Electorate after planned development:</b>	2030

Polling Place: St Paul's Church Centre, Cavendish Road, London, N4 1RW

Comments: This venue is large enough to accommodate two polling stations. However, the electorate of the proposed district will only require one.

7. **Ward Name:** Hermitage & Gardens

**Parliamentary Constituency:** Hornsey & Wood Green

**Number of Ward Councillors:** 2

This area is currently served by two portable buildings as polling places, in addition to using Tiverton Primary School.

To try and limit the use of portable buildings, this area has been thoroughly reviewed. Additionally, alternative locations to site portable buildings have also been considered, however this has proved unsuccessful. An alternative location for the portable buildings at the car park of Sainsbury's was considered, however, the car park owner declined this request.

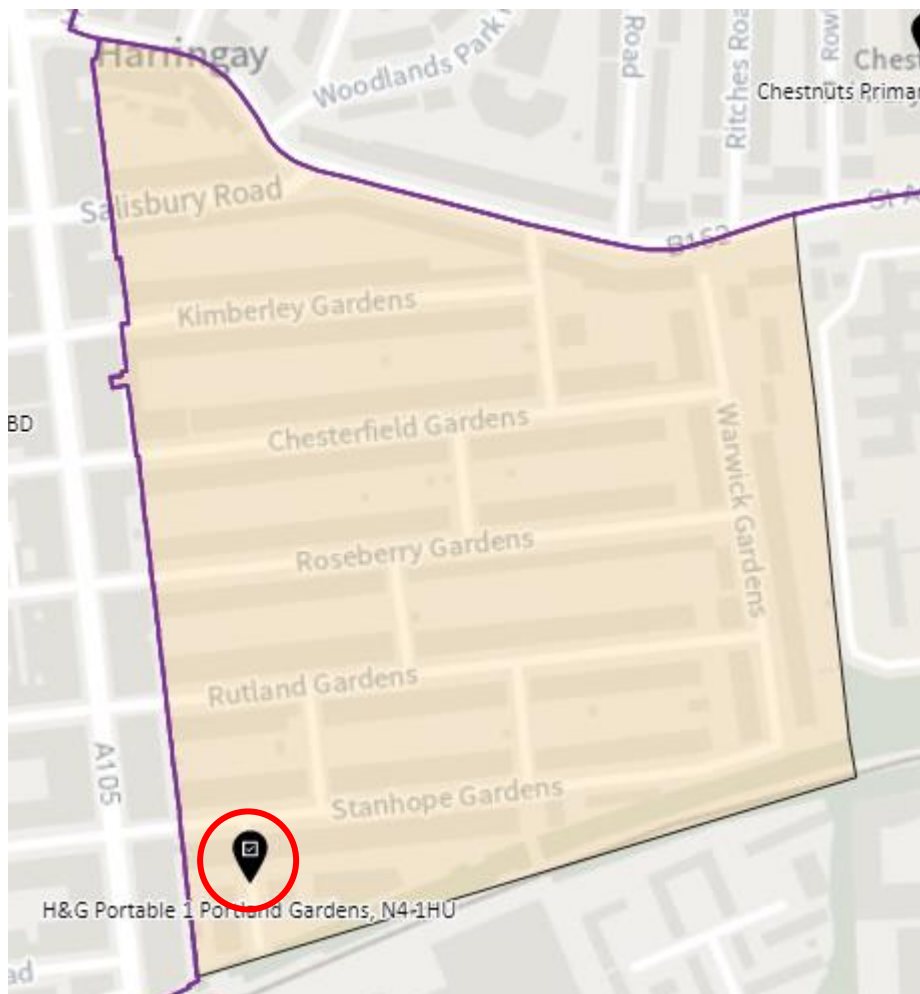
Tiverton Primary School can remain open on polling day, and the hall is spacious enough to allow expansion of capacity as the ward electorate grows due to anticipated development.

No alternative proposals were identified during the consultation period.

It is recommended that this ward is divided into three districts and the following are designated as polling places:

- |       |  |
|-------|--|
| HEG-A | Polling district HEG-A (to allow a portable building to be sited as appropriate at the time of the election) |
| HEG-B | Tiverton Primary School, Pulford Road, London, N15 6SP   |
| HEG-C | Polling district HEG-C (to allow a portable building to be sited as appropriate at the time of the election) |

District: HEG-A



**Ward:** Hermitage and Gardens  
**Parliamentary Boundary:** Tottenham

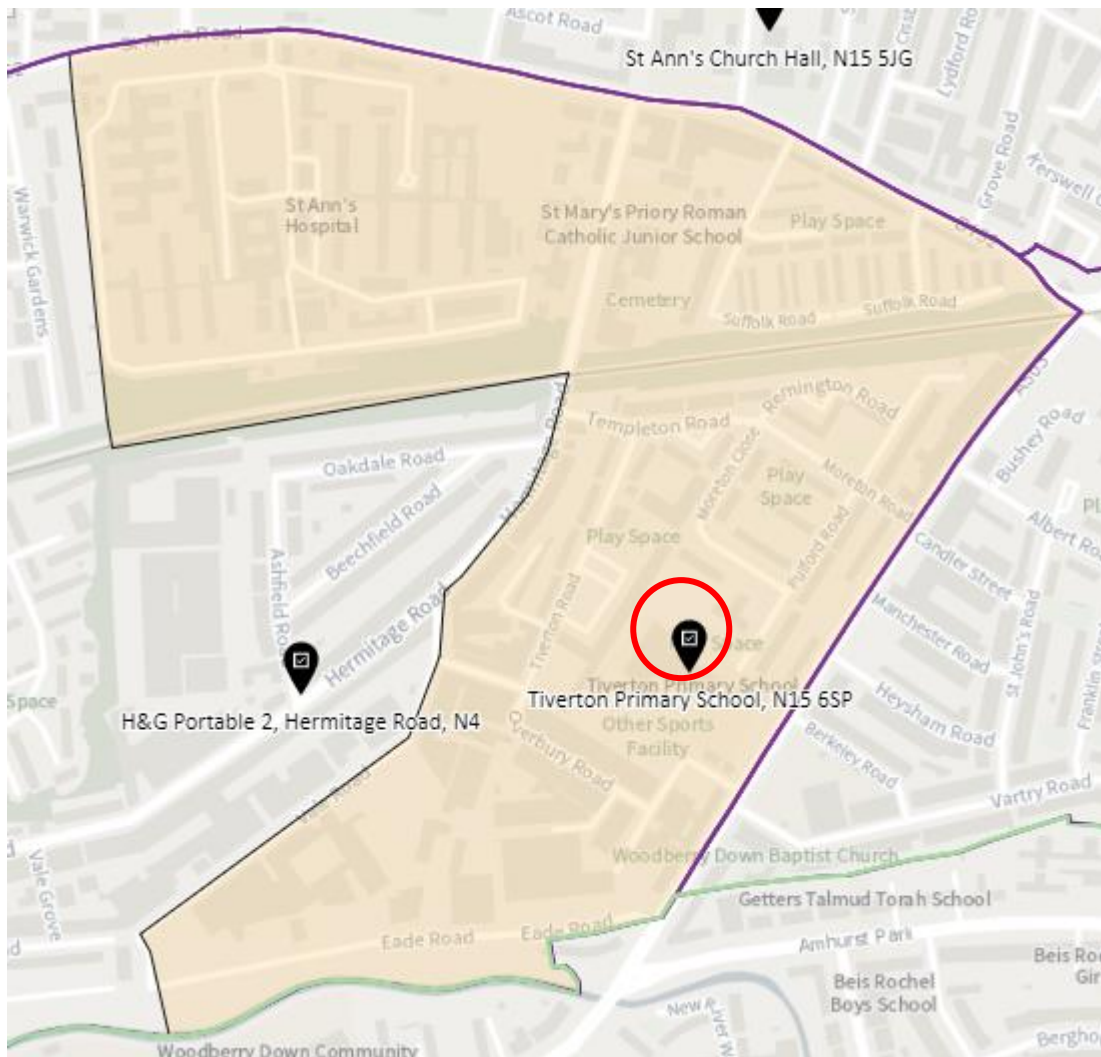
**Property Count:** 1107  
**Electorate Count:** 1890  
**Electorate after planned development:** 1890

**Polling Place:** Polling district HEG-A (to allow a portable building to be sited as appropriate at the time of the election)

**Comments:** This is a portable building, usually located in Portland Gardens, with no alternative fixed buildings nearby.

By designating the whole polling district as the polling place, the Returning Officer will have the authority to move the portable building to another location within the district when necessary.

District: HEG-B



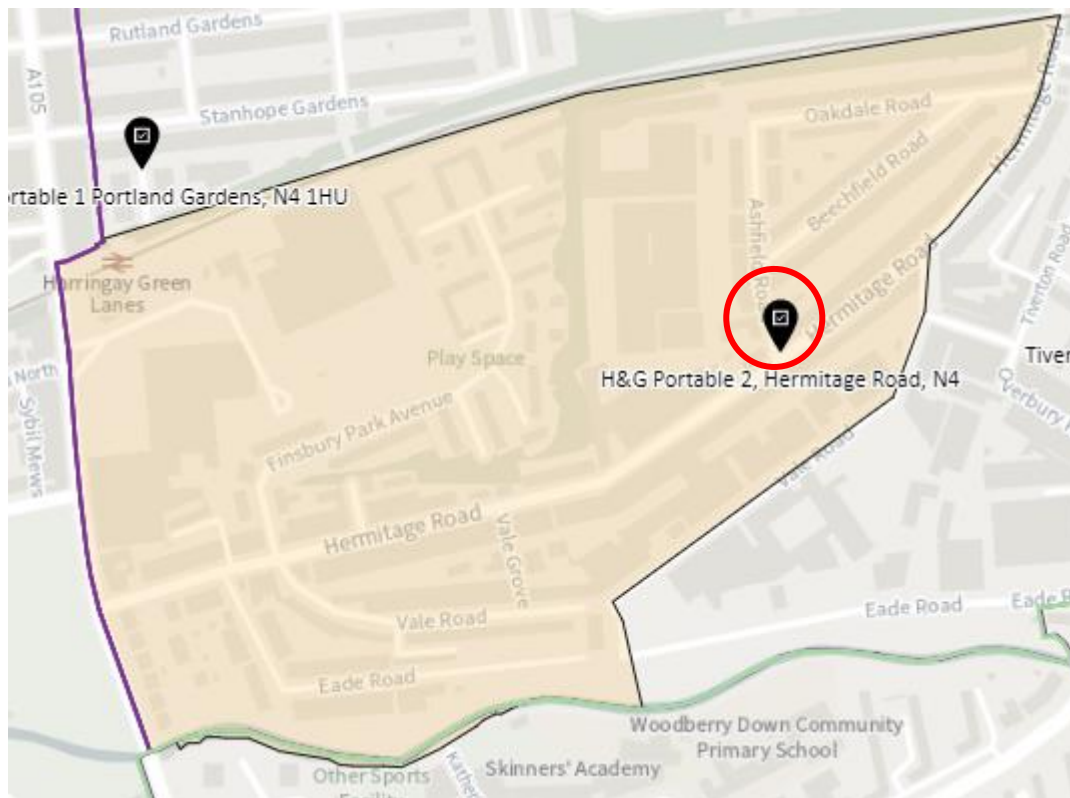
**Ward:** Hermitage and Gardens  
**Parliamentary Boundary:** Tottenham

**Property Count:** 1109  
**Electorate Count:** 2110  
**Electorate after planned development:** 3723

**Polling Place:** Tiverton Primary School, Pulford Road, London, N15 6SP

**Comments:** The school hall is large enough in size to accommodate two polling stations and has a separate access to the rest of the school, allowing the school to remain open on election day. The school has commented that, by being designated as a polling place, it is able to use this as a learning opportunity to its pupils to teach them about democracy and voting.

District: HEG-C



**Ward:** Hermitage and Gardens  
**Parliamentary Boundary:** Tottenham

**Property Count:** 1213  
**Electorate Count:** 2190  
**Electorate after planned development:** 2190

**Polling Place:** Polling district HEG-C (to allow a portable building to be sited as appropriate at the time of the election)

**Comments:** This is a portable building usually located in Hermitage Road, with no alternative fixed buildings nearby

By designating the whole polling district as the polling place, the Returning Officer will have the authority to move the portable building to another location within the district when necessary.

8. **Ward Name:** Highgate

**Parliamentary Constituency:** Hornsey & Wood Green

**Number of Ward Councillors:** 3

This is another ward that is geographically large, but also includes large areas of parkland/open space. As a result of this, the proposed polling districts are large in area.

Alternative proposals identified during consultation have requested that Jacksons Lane Community Centre be used instead of Highgate Library in HGH-C. A request was also made to move away from using St Michael's C of E School as a polling place (the school closes on polling day). The museum at Highgate School was looked at as an alternative but it is not fully accessible and has insufficient facilities for staff and therefore was not a suitable alternative.

The feedback received during the consultation process was considered and it is recommended that this ward is divided into four districts and the following are designated as polling places:

HGH-A Highgate Primary Family Centre, Storey Road, North Hill, London, N6 4ED

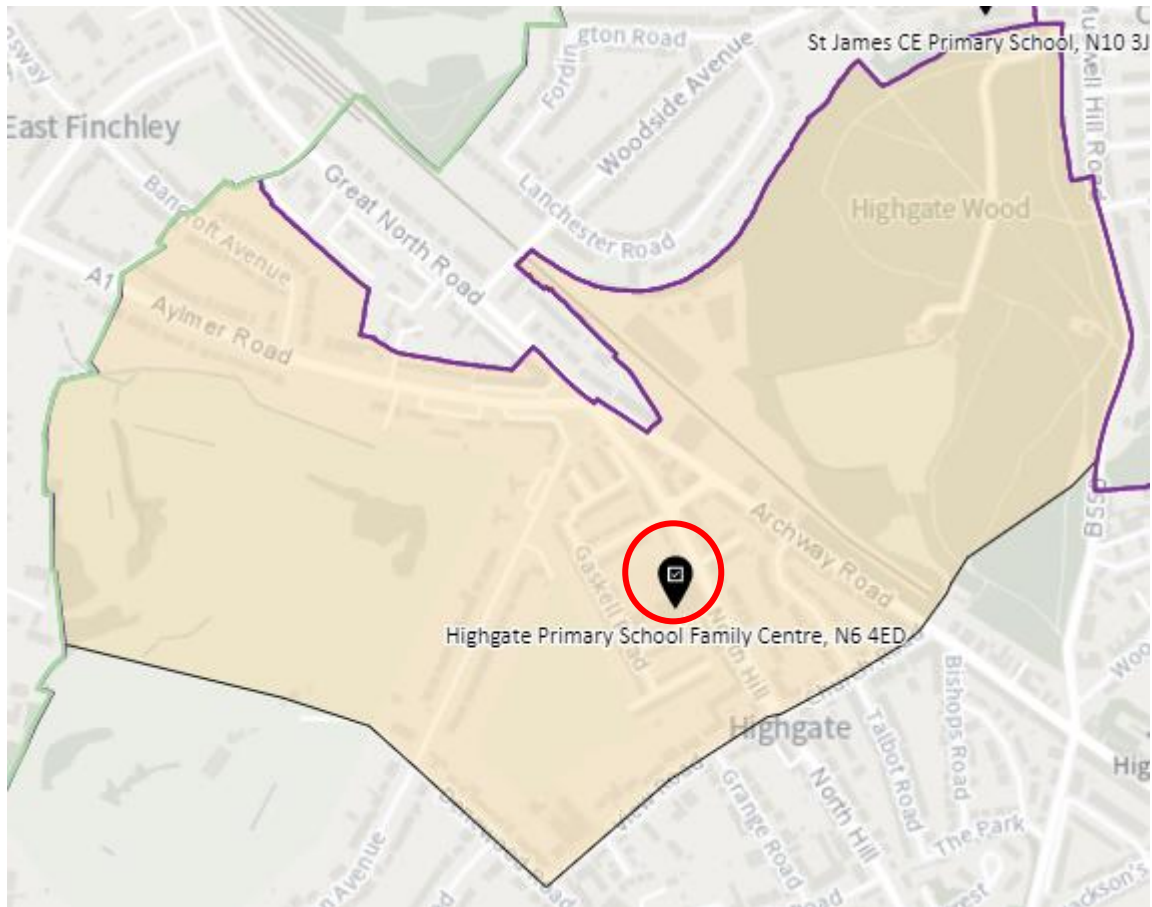
HGH-B St Michael's CE Primary School, North Road, London, N6 4BG

HGH-C Jacksons Lane, 269a Archway Road, London N6 5AA

HGH-D Highgate International Church, 272 Archway Road, London, N6 5AU



District: HGH-A



<b>Ward:</b>	Highgate
<b>Parliamentary Boundary:</b>	Hornsey & Wood Green

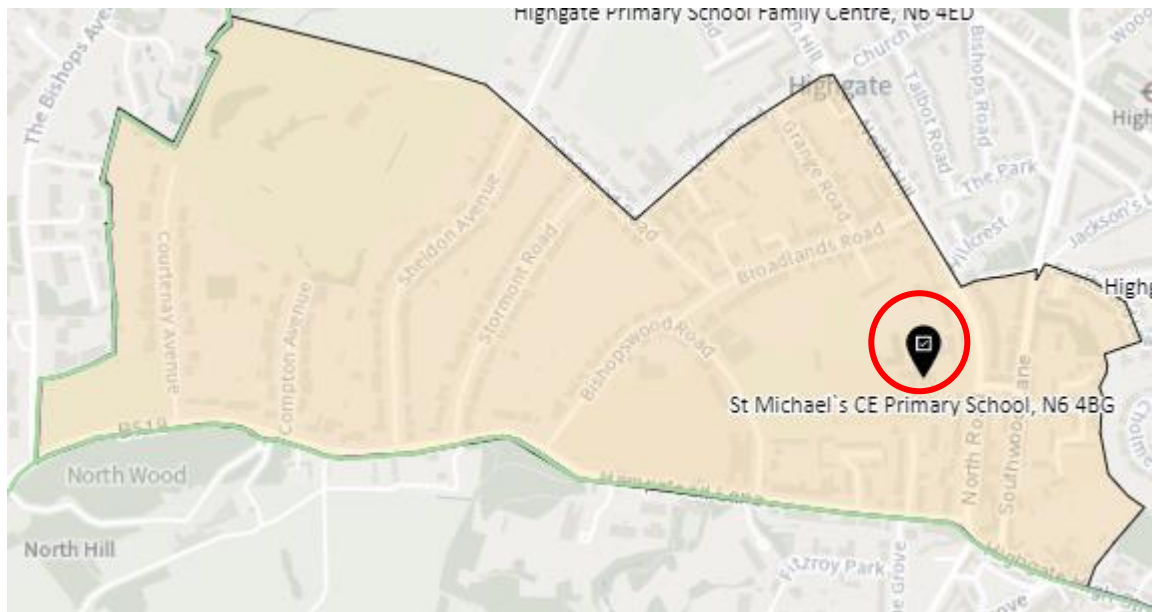
<b>Property Count:</b>	965
<b>Electorate Count:</b>	1482
<b>Electorate after planned development:</b>	1482

**Polling Place:** Highgate Primary Family Centre, Storey Road, North Hill, London, N6 4ED

**Comments:** The polling station is situated in a nursery room allowing the rest of the school to remain open. The room was being refurbished during the visit and external areas were to be tidied up. This may require a subsequent visit when works are complete in advance of polling day.



District: HGH-B



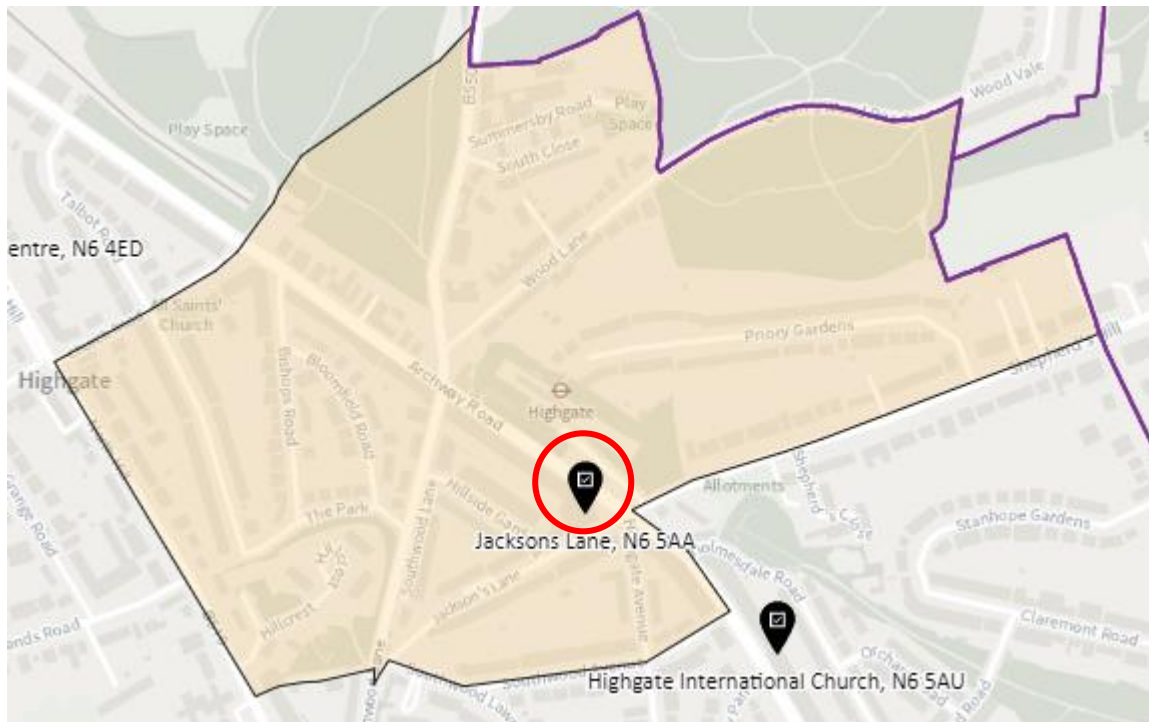
**Ward:** Highgate  
**Parliamentary Boundary:** Hornsey & Wood Green

**Property Count:** 1031  
**Electorate Count:** 1597  
**Electorate after planned development:** 1597

**Polling Place:** St Michael's C of E Primary School, North Road, London, N6 4BG

**Comments:** The venue used for polling in the school is a reasonably sized space with good access and facilities. It can accommodate a second station if needed.

District: HGH-C

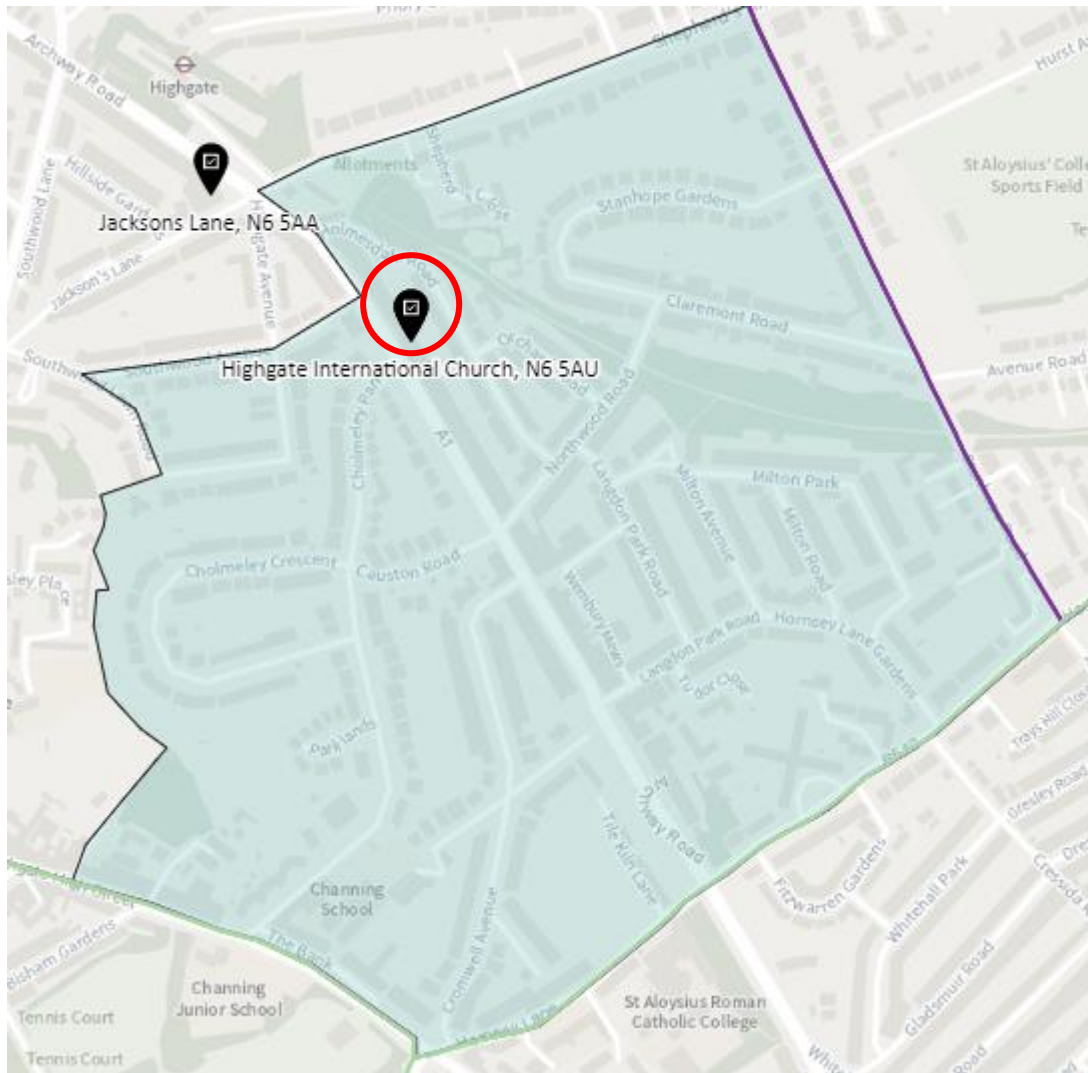


<b>Ward:</b>	Highgate
<b>Parliamentary Boundary:</b>	Hornsey & Wood Green
<b>Property Count:</b>	1432
<b>Electorate Count:</b>	2120
<b>Electorate after planned development:</b>	2120

**Polling Place:** Jacksons Lane, 269a Archway Road, London N6 5AA

**Comments:** Jacksons Lane has recently been refurbished and is available again for use as a polling station. The centre is keen to continue to be designated as a polling place.

District: HGH-D



**Ward:** Highgate  
**Parliamentary Boundary:** Hornsey & Wood Green

**Property Count:** 2978  
**Electorate Count:** 4408  
**Electorate after planned development:** 4408

**Polling Place:** Highgate International Church, 272 Archway Road, London, N6 5AU

**Comments:** This is a large hall with good facilities. Accessibility for the largest motorised wheelchairs would be via the café.

9. **Ward Name:** Hornsey

**Parliamentary Constituency:** Hornsey & Wood Green

**Number of Ward Councillors:** 3

The original proposals for this ward were designed around the available polling places in the area. This a highly populated ward with numerous polling places and efforts were made to spread the electorate across the available potential polling places. Following feedback at one of the drop-in sessions, the districts were reviewed to allow more logical access to the polling places in the ward. This resulted in the creation of an additional district and the addition of a new polling place.

As a result of the changes made during the consultation process, it is recommended that this ward is divided into five districts and the following are designated as polling places:

- HRN-A Moravian Church Priory Road, London, N8 7HR
- HRN-B Kurdish Advice Centre, 1 Eastfield Road, London N8 7AD
- HRN-C St. Mary's CE Primary School, Rectory Gardens, Hornsey, London N8 7QN
- HRN-D Middle Lane Methodist Church, (NEW VENUE) 2E Lightfoot Rd, London N8 7JN
- HRN-E Hornsey School for Girls, Inderwick Road, London, N8 9JF

District: HRN-A



**Ward:** Hornsey  
**Parliamentary Boundary:** Hornsey & Wood Green

**Property Count:** 1191  
**Electorate Count:** 2235  
**Electorate after planned development:** 2235

**Polling Place:** Moravian Church Priory Road, London, N8 7HR

**Comments:** This is a very spacious venue which can cater for two polling stations if that is required for this proposed polling district.

District: HRN-B



**Ward:** Hornsey  
**Parliamentary Boundary:** Hornsey & Wood Green

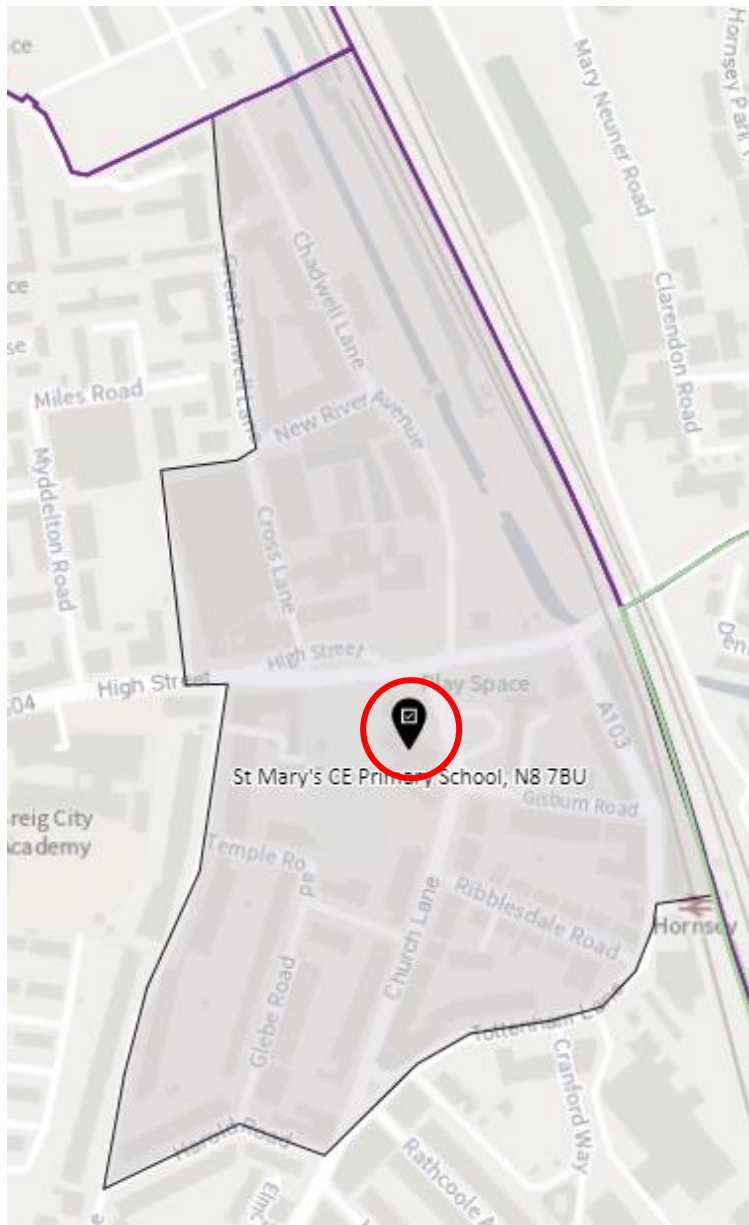
**Property Count:** 1896  
**Electorate Count:** 3027  
**Electorate after planned development:** 3153

**Polling Place:** Kurdish Advice Centre, 1 Eastfield Road, London N8 7AD

**Comments:** Suitable for continued use as a double polling station which covers both the existing electorate and the forecast increase due to new developments within the district.



District: HRN-C



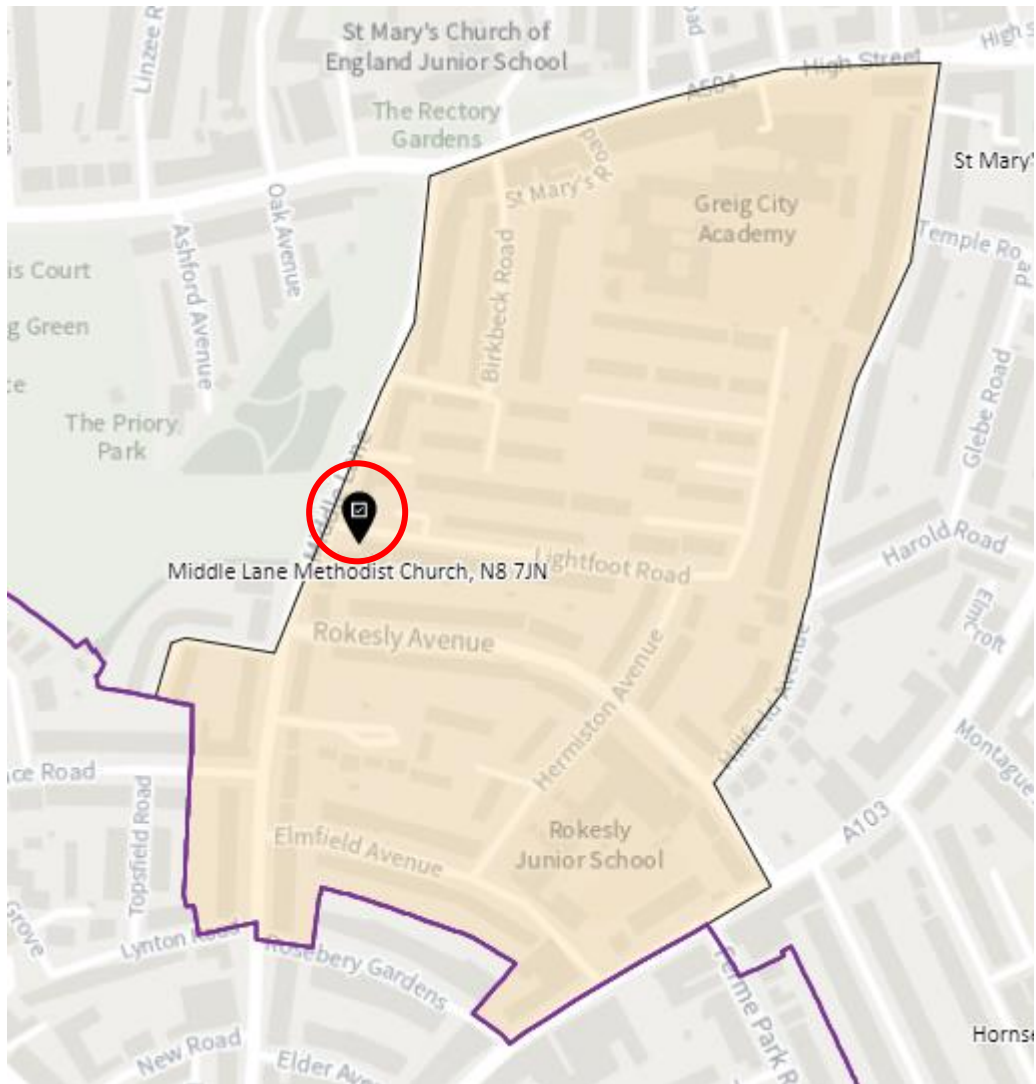
**Ward:** Hornsey  
**Parliamentary Boundary:** Hornsey & Wood Green

**Property Count:** 1643  
**Electorate Count:** 2253  
**Electorate after planned development:** 2477

**Polling Place:** St. Mary's CE Primary School, Rectory Gardens, Hornsey, London N8 7QN

**Comments:** This school closed on polling day at the 2021 GLA elections to accommodate a one-way system (which was required as part of the COVID-19 measures). If this is no longer required, then the school can remain open on polling day.

District: HRN- D



**Ward:** Hornsey  
**Parliamentary Boundary:** Hornsey & Wood Green

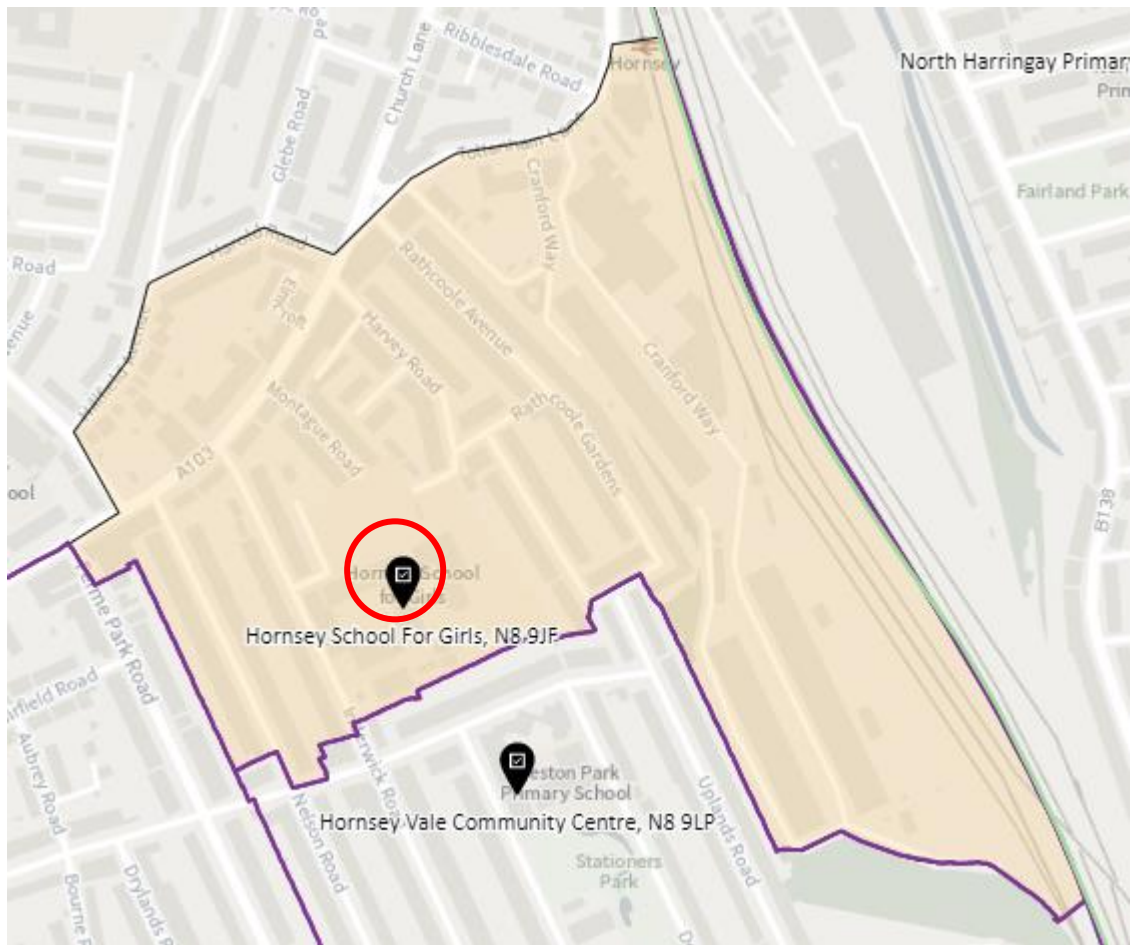
**Property Count:** 1070  
**Electorate Count:** 1739  
**Electorate after planned development:** 1739

**Polling Place:** Middle Lane Methodist Church (NEW VENUE), 2E Lightfoot Rd, London N8 7JN

**Comments:** This is a modern building which is well located within the district and has good access.



District: HRN-E



**Ward:** Hornsey  
**Parliamentary Boundary:** Hornsey & Wood Green

**Property Count:** 1100  
**Electorate Count:** 1717  
**Electorate after planned development:** 1717

**Polling Place:** Hornsey School for Girls, Inderwick Road, London, N8 9JF

**Comments:** There is good space in the library/computer lab area. The area is large enough to accommodate two polling stations, if necessary. There are limited staff facilities.

10. **Ward Name:** Muswell Hill

**Parliamentary Constituency:** Hornsey & Wood Green

**Number of Ward Councillors:** 2

This is a particularly hilly ward and efforts were made to accommodate the numbers of the electorate, while considering the local topography. The library has previously been used as a polling place in MUH-A, but the access needs to be improved so it was helpful that an alternative could be proposed. The portable building was retained in MUH-C, as research and visits to the area provided no suitable alternatives. This proposal was welcomed at one of the drop-in sessions.

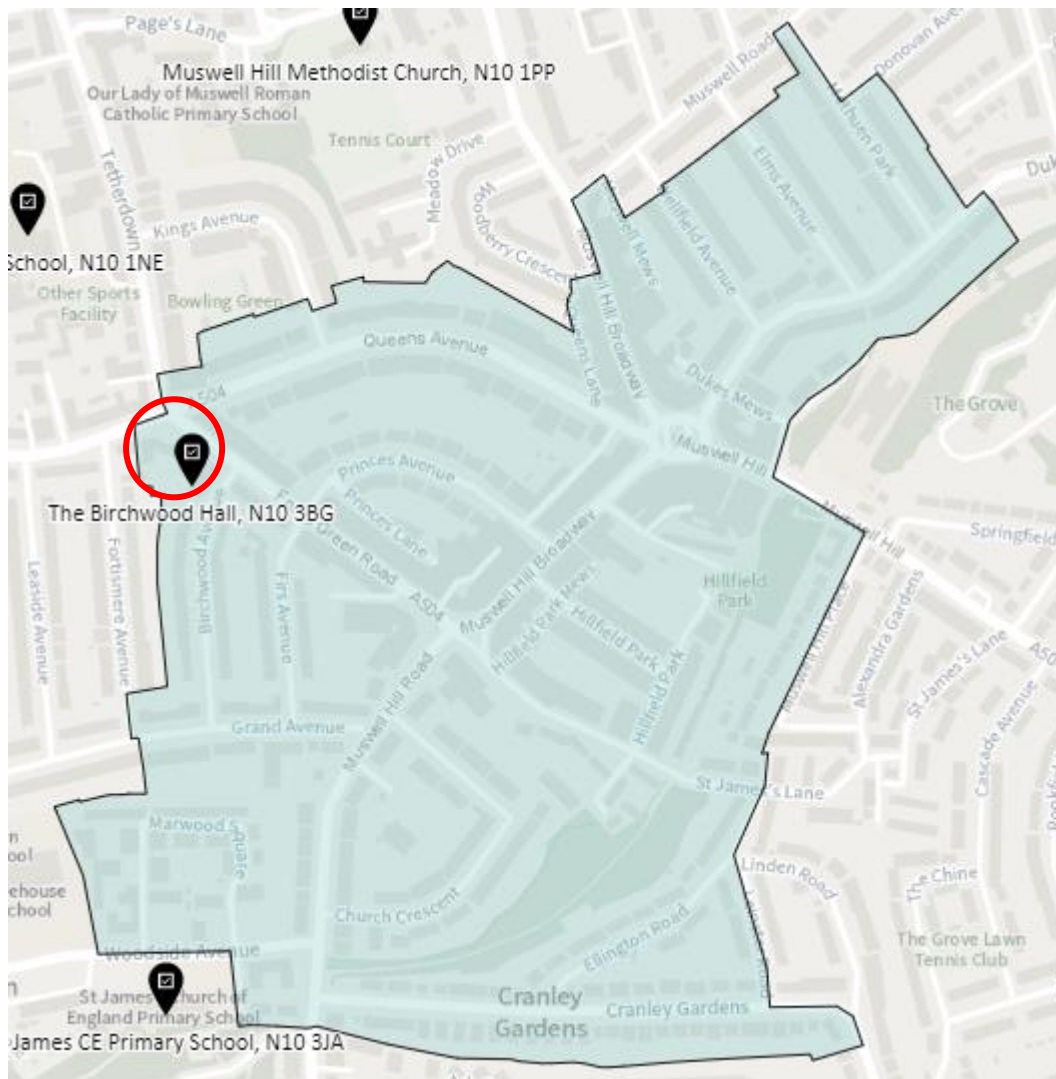
It is recommended that this ward is divided into three districts and the following are designated as polling places:

MUH-A      The Birchwood Hall, 171 Fortis Green Road, London, N10 3BG

MUH-B      Hornsey Parish Church, St Mary with St George, Cranley Gardens, London, N10 3AH

MUH-C      Polling district MUH-C (to allow a portable building to be sited as appropriate at the time of the election)

District: MUH-A



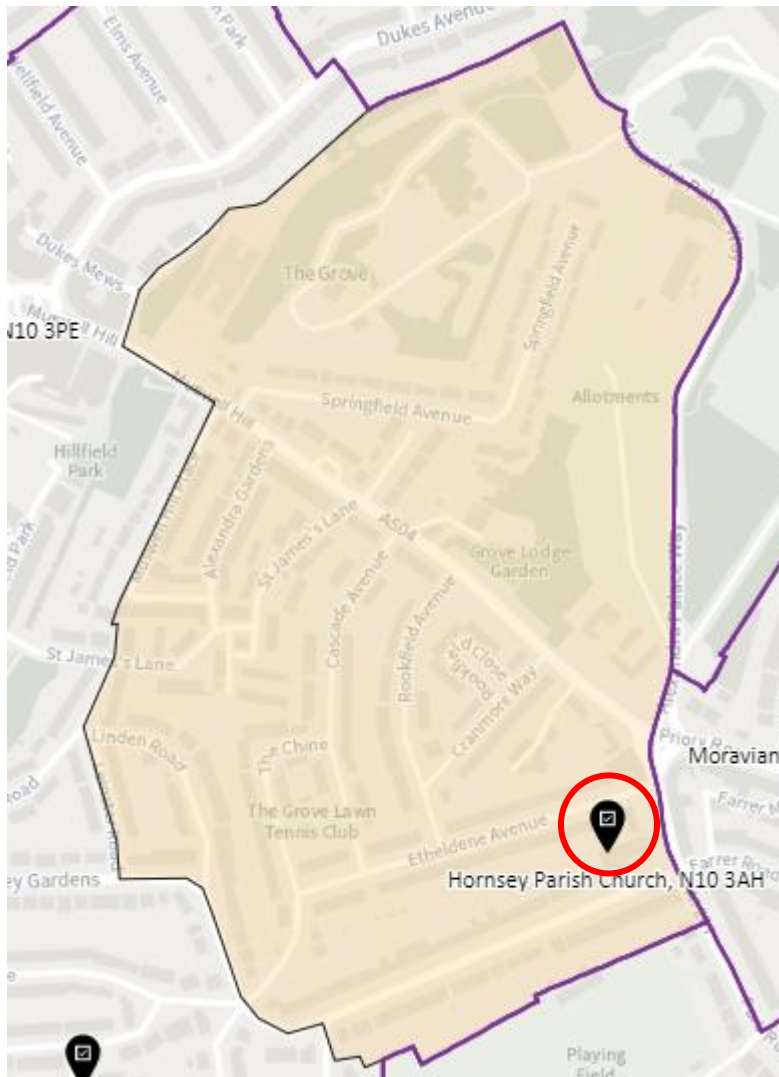
**Ward:** Muswell Hill  
**Parliamentary Boundary:** Hornsey & Wood Green

**Property Count:** 2328  
**Electorate Count:** 3382  
**Electorate after planned development:** 3382

**Polling Place:** The Birchwood Hall, 171 Fortis Green Road, London, N10 3BG

**Comments:** This venue can accommodate two polling stations which allows the replacement of the less accessible Muswell Hill Library.

District: MUH-B



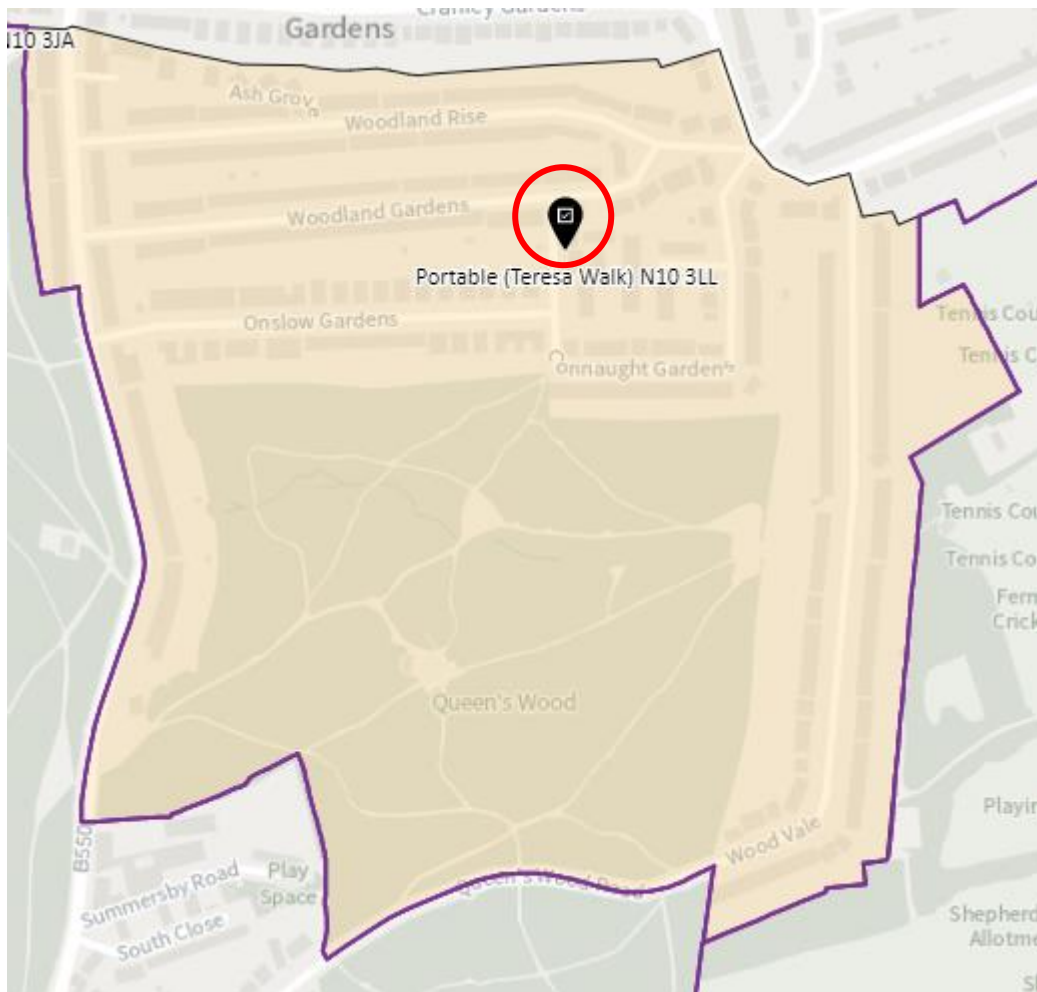
<b>Ward:</b>	Muswell Hill
<b>Parliamentary Boundary:</b>	Hornsey & Wood Green

<b>Property Count:</b>	981
<b>Electorate Count:</b>	1617
<b>Electorate after planned development:</b>	1617

**Polling Place:** Hornsey Parish Church, St Mary with St George, Cranley Gardens, London, N10 3AH

**Comments:** This is a good-sized church hall with access and good facilities. It has space for two polling stations. However, the proposed polling district only requires one polling station.

District: MUH-C



**Ward:** Muswell Hill  
**Parliamentary Boundary:** Hornsey & Wood Green

**Property Count:** 857  
**Electorate Count:** 1470  
**Electorate after planned development:** 1470

**Polling Place:** Polling district MUH-C (to allow a portable building to be sited as appropriate at the time of the election)

**Comments:** This is a portable building, usually located in Teresa Walk. It is a very hilly area, with no alternative fixed buildings nearby without requiring long undulating walks.

By designating the whole polling district as the polling place, the Returning Officer will have the authority to move the portable building to another location within the district when necessary.

11. **Ward Name:** Noel Park

**Parliamentary Constituency:** Hornsey & Wood Green

**Number of Ward Councillors:** 3

This is a rapidly growing area of the borough with many developments planned for the near future. Existing polling place capacity was stretched, with Noel Park School being used to accommodate three stations at the recent GLA elections in 2021. The space set aside in Wood Green Library is not sufficient to add in additional capacity.

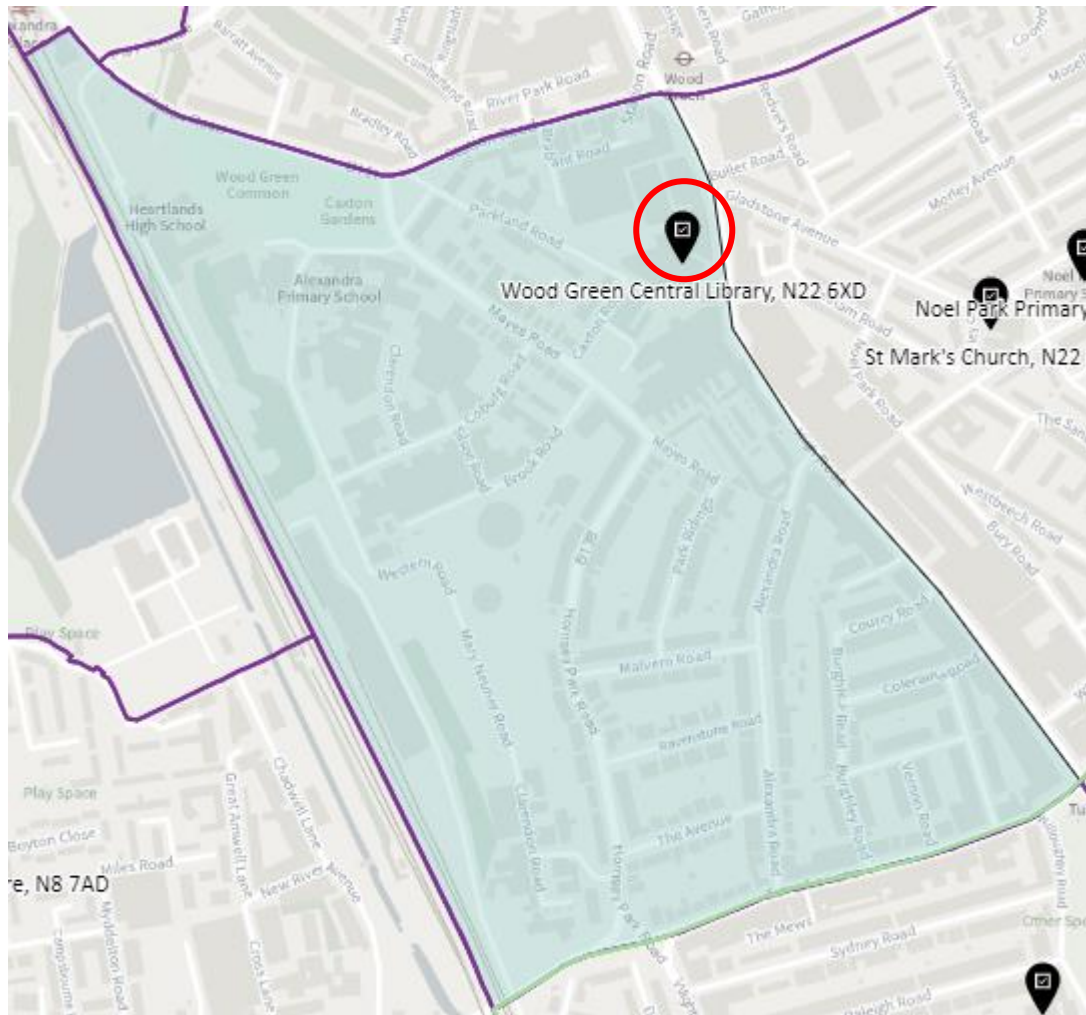
A new potential polling place was found in St Mark's Church which will serve NOP-B and discussions have taken place over alternative space in Wood Green Library that will improve the capacity in NOP-A. These proposals meet the current electorate in the area but there will be further space required in NOP-A as the new developments in that area are finished and the population grows.

It is recommended that this ward is divided into three districts and the following are designated as polling places:

NOP-A	Wood Green Central Library, High Road, London, N22 6XD
NOP-B	St Mark's Church (NEW VENUE) Ashley Crescent/Gladstone Ave, Noel Park, Wood Green N22 6LJ
NOP-C	Noel Park Primary School, Gladstone Avenue, London, N22 6LH



District: NOP-A



<b>Ward:</b>	Noel Park
<b>Parliamentary Boundary:</b>	Hornsey & Wood Green
<b>Property Count:</b>	2147
<b>Electorate Count:</b>	3175
<b>Electorate after planned development:</b>	6825

**Polling Place:** Wood Green Central Library, High Road, London, N22 6XD

**Comments:** An additional space has been identified within the library to allow this to be a more effective double polling station. Alternative sites in the area continue to be sought to expand capacity in this area as developments are completed.

District: NOP-B



**Ward:** Noel Park  
**Parliamentary Boundary:** Hornsey & Wood Green

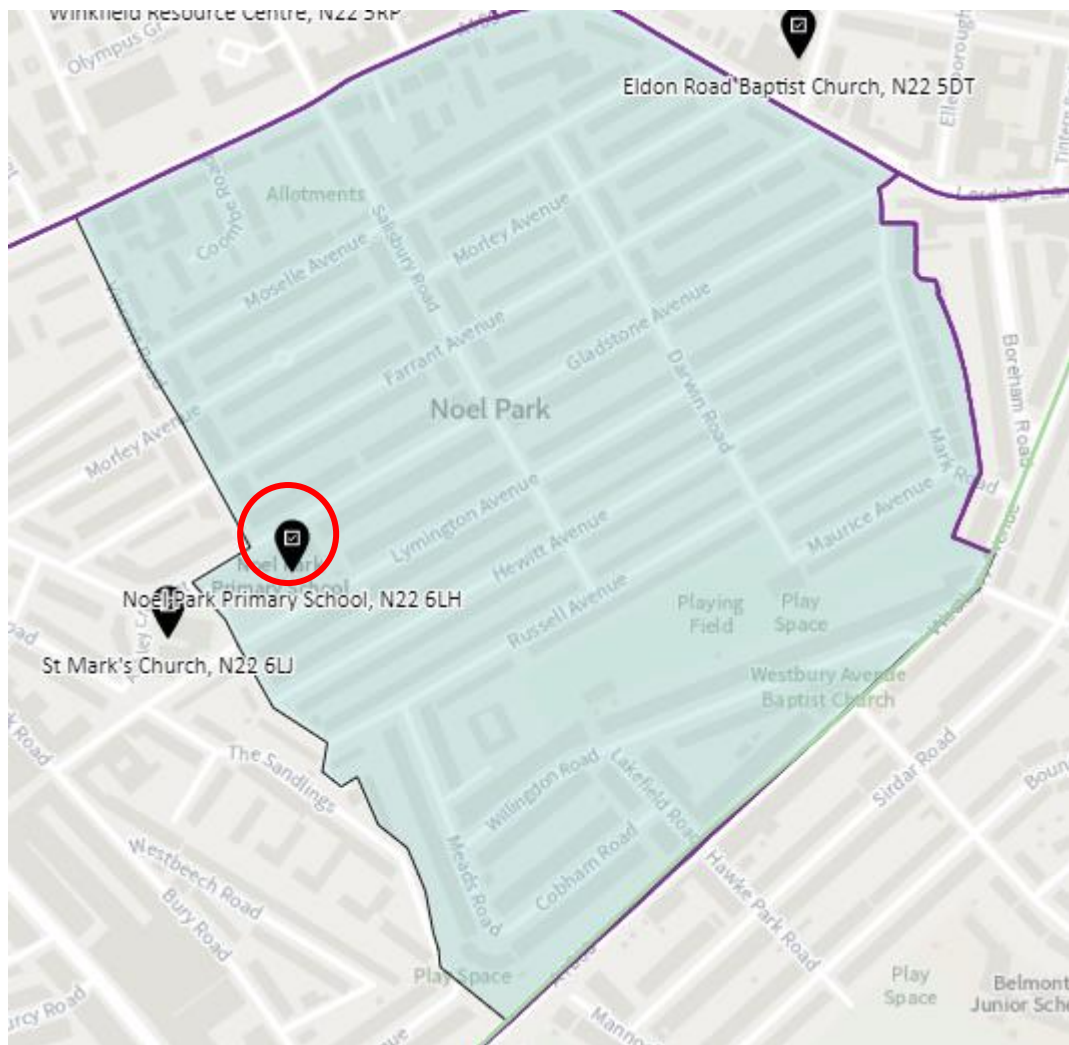
**Property Count:** 1311  
**Electorate Count:** 2141  
**Electorate after planned development:** 3413

**Polling Place:** St Mark's Church (NEW VENUE) Ashley Crescent/Gladstone Ave, Noel Park, Wood Green N22 6LJ

**Comments:** This is a new venue - it is a good-sized church hall and has the required staff facilities (kitchen, toilets, rest area). The venue is large enough to accommodate two polling stations which will be required once the current development work in the area is complete.



District: NOP-C



<b>Ward:</b>	Noel Park
<b>Parliamentary Boundary:</b>	Hornsey & Wood Green
<b>Property Count:</b>	2384
<b>Electorate Count:</b>	3955
<b>Electorate after planned development:</b>	3955

**Polling Place:** Noel Park Primary School, Gladstone Avenue, London, N22 6LH

**Comments:** This is a good space suitable for two polling stations. The school closes for a planned inset day.

12. **Ward Name:** Northumberland Park

**Parliamentary Constituency:** Tottenham

**Number of Ward Councillors:** 3

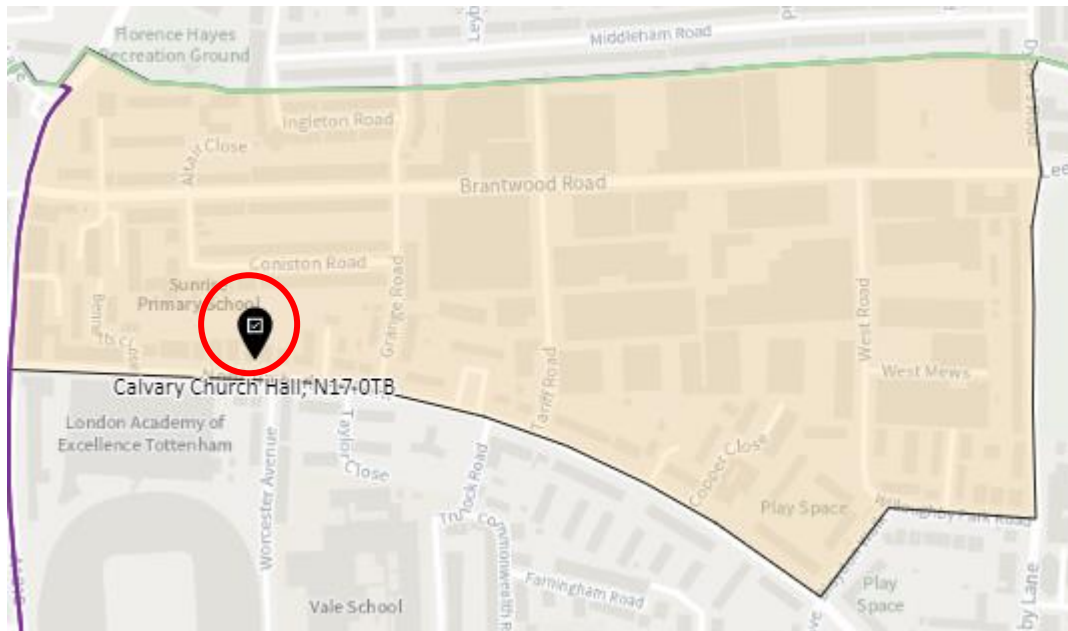
This area has a considerable proportion of non-residential land, including open spaces and industrial sites. The remaining areas were planned to provide districts with polling places in central and accessible locations and to provide capacity for the population growing through development.

During the consultation, it was proposed that one of the two spaces in Kenneth Robbins House be retained as a polling place. This was looked into and further visits to the area and potential polling places were carried out. However, using the Eric Allin/Kenneth Robbins spaces would require the closure of the Community Cook Up and the youth engagement services run by Project 2020 for the day. Furthermore, there are ongoing issues with water leakage from the ceiling of this building. This is due to be repaired in the near future, casting doubt as to the availability of this venue on polling day. It is therefore proposed that NUP-C is served by the Neighbourhood Resource Centre. One of the ward councillors has stated that she is unhappy with the proposal not to use space at Kenneth Robbins House.

Following the consultation process, it is recommended that this ward is divided into four districts and the following are designated as polling places:

NUP-A	Calvary Church, Northumberland Park, London, N17 0TB
NUP-B	The Old Bell Brewery, 676a High Road, London, N17 0AE
NUP-C	Neighbourhood Resource Centre, 177 Park Lane, London, N17 0HJ
NUP-D	Harris Primary Academy, Halefield Road, London, N17 9XT

District: NUP-A



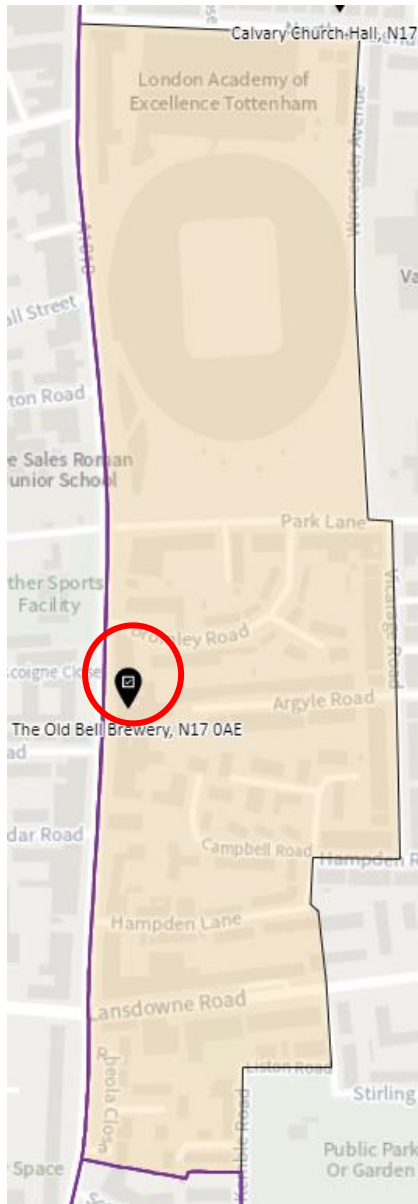
**Ward:** Northumberland Park  
**Parliamentary Boundary:** Tottenham

**Property Count:** 1122  
**Electorate Count:** 1792  
**Electorate after planned development:** 1792

**Polling Place:** Calvary Church, Northumberland Park, London, N17 0TB

**Comments:** A good church hall with adequate access and good facilities for staff.

District: NUP-B



<b>Ward:</b>	Northumberland Park
<b>Parliamentary Boundary:</b>	Tottenham
<b>Property Count:</b>	818
<b>Electorate Count:</b>	1173
<b>Electorate after planned development:</b>	2043

**Polling Place:** The Old Bell Brewery, 676a High Road, London, N17 0AE

**Comments:** A good sized venue for a single polling station that meets the growing needs of the area.

District: NUP-C



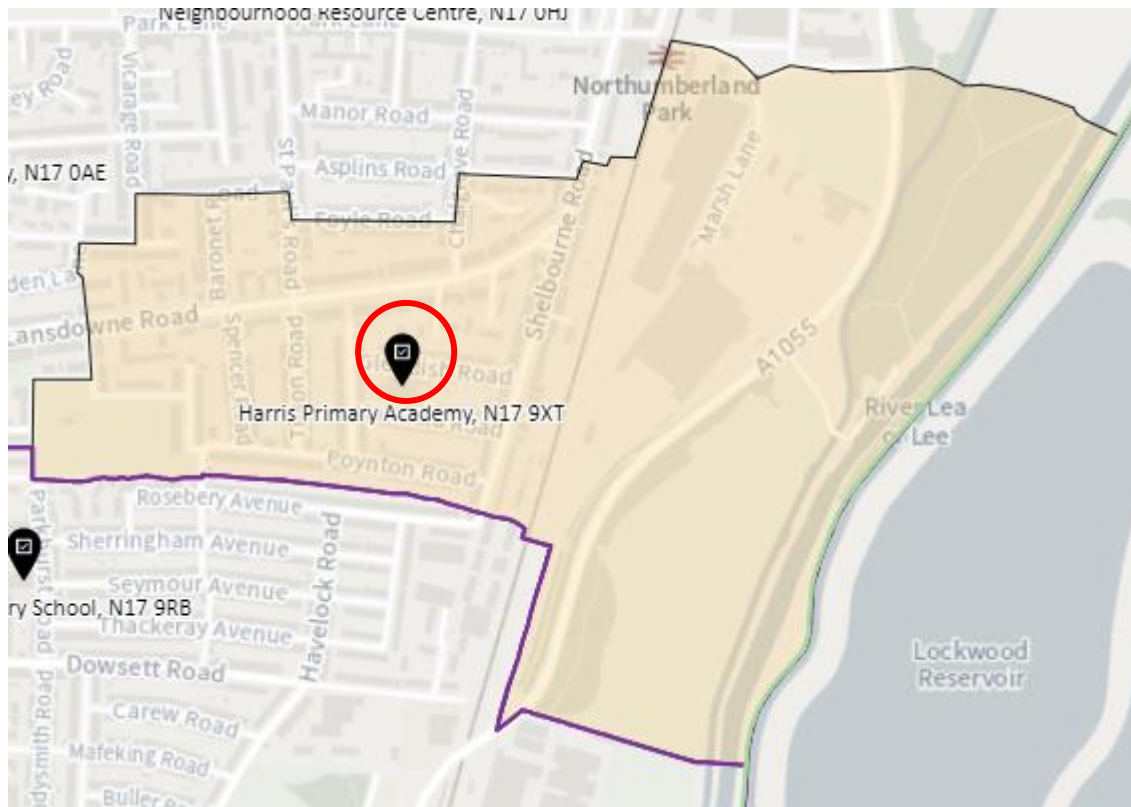
**Ward:** Northumberland Park  
**Parliamentary Boundary:** Tottenham

**Property Count:** 2526  
**Electorate Count:** 3886  
**Electorate after planned development:** 3886

**Polling Place:** Neighbourhood Resource Centre, 177 Park Lane, London, N17 0HJ

**Comments:** This is a good, large, and accessible space which can accommodate two polling stations. It is centrally located as the area to the east of the railway line is mainly non-residential.

District: NUP-D



**Ward:** Northumberland Park  
**Parliamentary Boundary:** Tottenham

**Property Count:** 1480  
**Electorate Count:** 2209  
**Electorate after planned development:** 2209

**Polling Place:** Harris Primary Academy, Halefield Road, London, N17 9XT

**Comments:** The proposed venue has a good space that will be used for voting, with good access. Voter access is via Halefield Road and electors will be supported in finding the venue with additional signage. The school closes for a planned inset day.

13. **Ward Name:** Seven Sisters

**Parliamentary Constituency:** Tottenham

**Number of Ward Councillors:** 2

Despite efforts to locate a venue, there are no suitable polling places in the northern part of the ward. Whilst acknowledging Electoral Commission guidance notes that the polling place should be in the polling district, it is not possible in this case. The Electoral Commission's guidance does state that in exceptional circumstances a local authority can designate a venue outside of the polling district as the polling place. It is therefore proposed that the polling place for SES-A is West Green Baptist Church which is in a neighbouring ward. It is not being proposed to use this venue as a polling place for any other polling district to ensure there is no cross contamination of ballot papers.

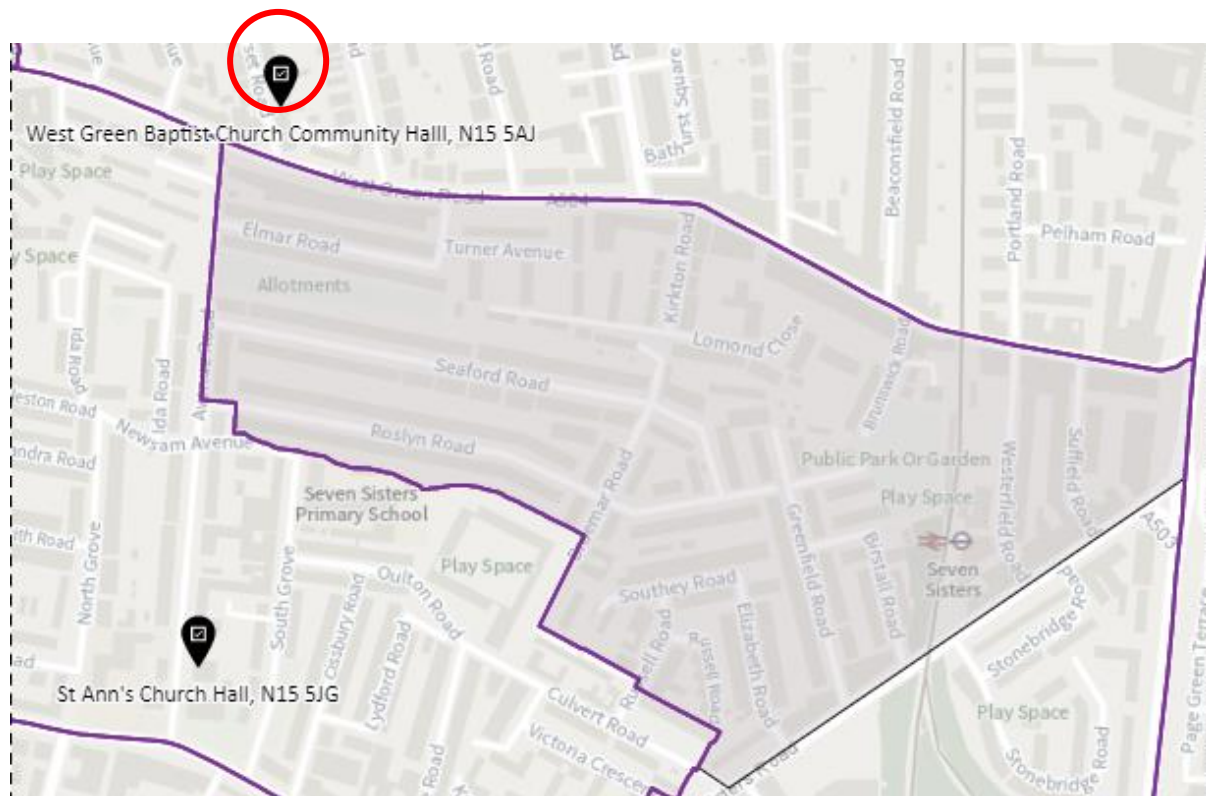
It is recommended that this ward is divided into two districts and the following are designated as polling places:

SES-A      West Green Baptist Church Community Hall (formerly known as Dorset Hall), Dorset Road, London, N15 5AF (in Tottenham Central ward)

SES- B      Triangle Community Centre, 91- 93 St Ann's Road, London, N15 6NU



District: SES-A



**Ward:** Seven Sisters  
**Parliamentary Boundary:** Tottenham

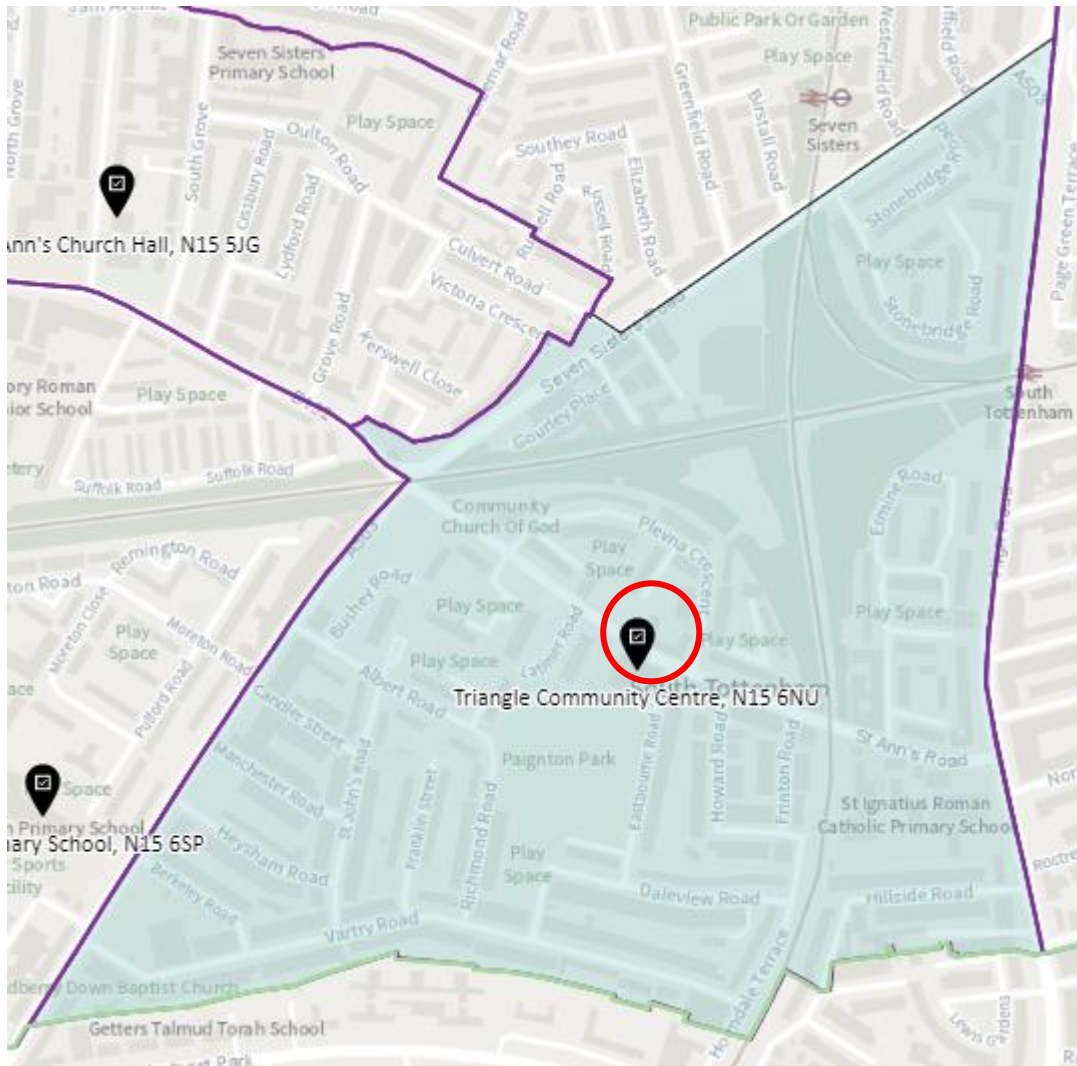
**Property Count:** 1529  
**Electorate Count:** 2321  
**Electorate after planned development:** 2660

**Polling Place:** West Green Baptist Church Community Hall (formerly known as Dorset Hall), Dorset Road, London, N15 5AF

**Comments:** Although this location is in Tottenham Central ward, it is proposed that it is designated as a polling place for SES-A as there are no venues in that locality that are suitable as a polling place for this proposed district. This is a suitable building with reasonable staff facilities.



District: SES-B



Ward: Seven Sisters  
Parliamentary Boundary: Tottenham

Property Count: 2354  
Electorate Count: 3611  
Electorate after planned development: 4306

Polling Place: Triangle Community Centre, 91- 93 St Ann's Road, London, N15 6NU

Comments: The space is good and accessible - it is accessed via the rear of the building and would require good additional signage as the route to the rear entrance door is not obvious.

14. **Ward Name:** South Tottenham

**Parliamentary Constituency:** Tottenham

**Number of Ward Councillors:** 2

The ward was divided into districts using suitable available polling places and by allocating electorate to these evenly. SOT-D is bounded by a railway line, and this creates a natural boundary to the western part of the ward.

The proposal for the south of South Tottenham ward was that a polling place be designated at Crowland Primary School.

- Feedback to the consultation suggested that the polling place used at the 2021 GLA Elections (known as SS5, in a housing estate on the edge of the borough) was not suitable which was noted and was not being proposed for reuse.
- A consultation response suggested splitting the proposed district SOT-C with a portable building being designated as the polling place. This was due to concerns about the distance from the furthest parts of the district to the proposed polling place at Crowland Primary School.

These distances were checked and remain within the agreed 10–15-minute walking distance set for polling places. As noted elsewhere in this report, portable buildings are only considered where there are absolutely no viable alternative options.

It is recommended that this ward is divided into four districts and the following are designated as polling places:

SOT-A	Welbourne Children Centre, Stainby Road, London, N15 4EA
SOT-B	Earlsmead Primary School, Wakefield Road entrance, London, N15 4PW
SOT-C	Crowland Primary School, Crowland Road, London, N15 6UX
SOT-D	Ferry Lane Primary School, Jarrow Road, Ferry Lane Estate, London, N17 9PS

District: SOT-A



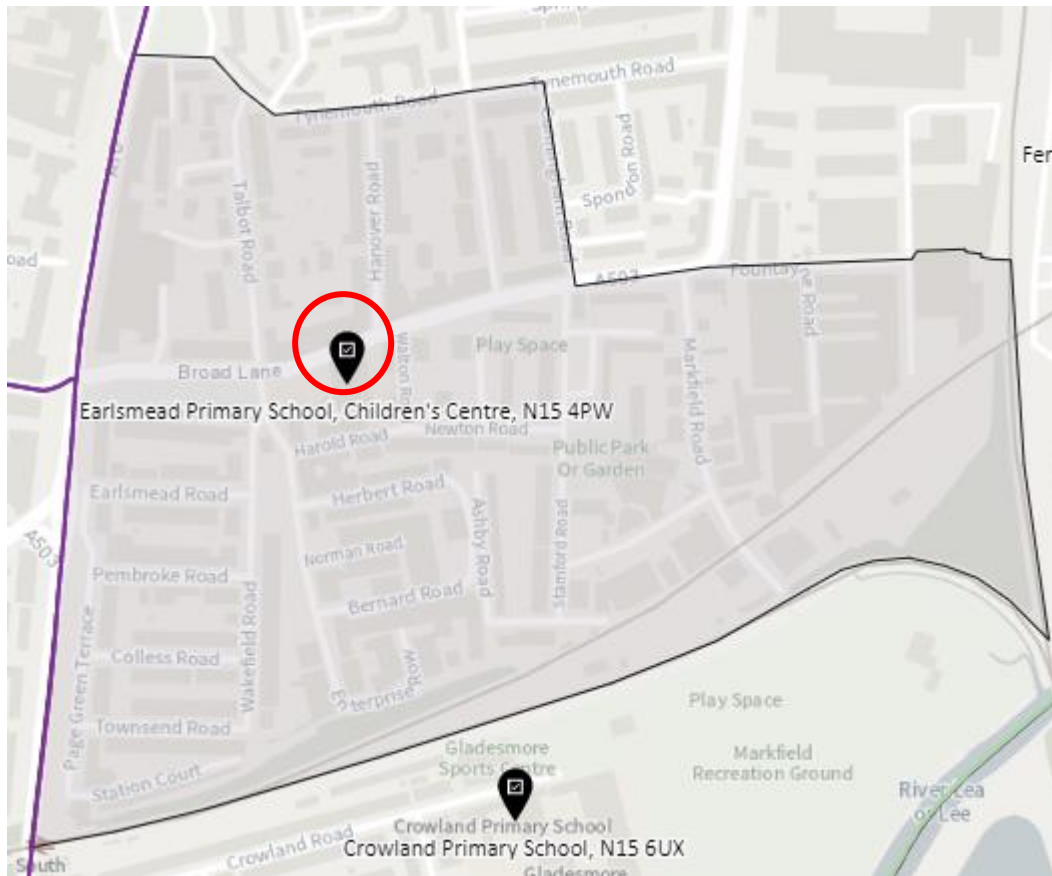
**Ward:** South Tottenham  
**Parliamentary Boundary:** Tottenham

**Property Count:** 1266  
**Electorate Count:** 1955  
**Electorate after planned development:** 2330

**Polling Place:** Welbourne Children Centre, Stainby Road, London, N15 4EA

**Comments:** The proposed polling district only currently requires one polling station (including the anticipated increase in electors due to developments within the proposed polling district). This venue can accommodate two polling stations.

District: SOT-B



**Ward:** South Tottenham  
**Parliamentary Boundary:** Tottenham

**Property Count:** 1632  
**Electorate Count:** 2424  
**Electorate after planned development:** 2573

**Polling Place:** Earlsmead Primary School, Wakefield Road entrance, London, N15 4PW

**Comments:** This has good facilities in a separate building that allows the school to remain open.

District: SOT-C



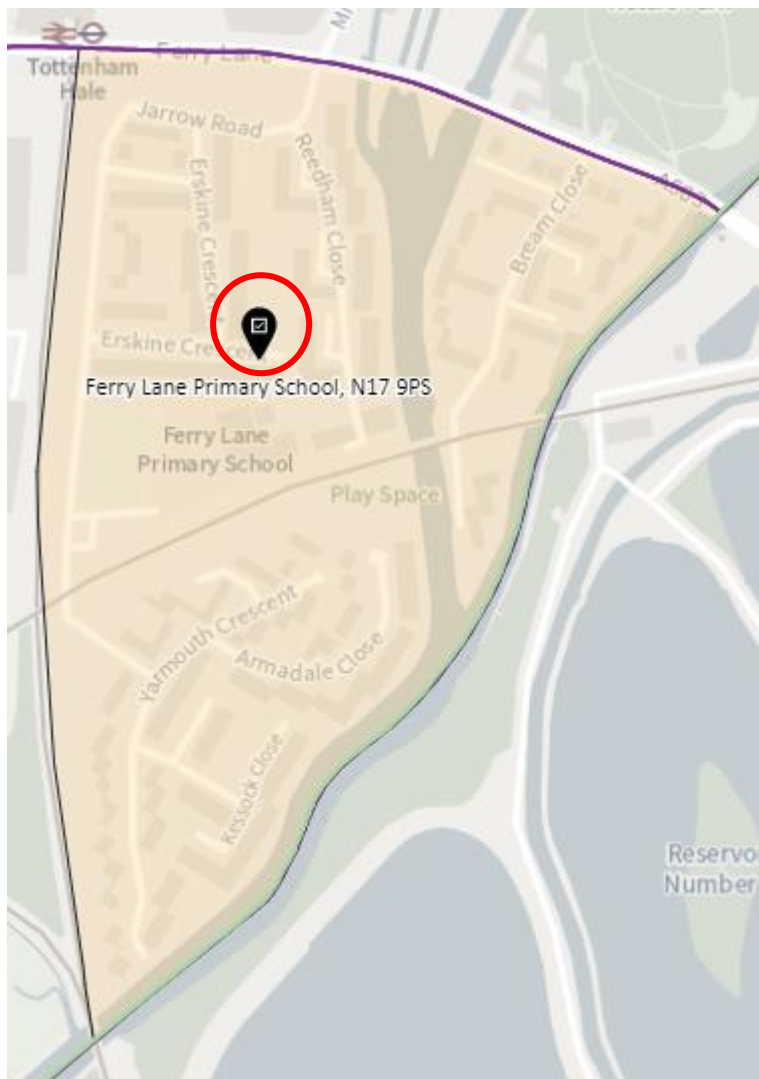
**Ward:** South Tottenham  
**Parliamentary Boundary:** Tottenham

**Property Count:** 1902  
**Electorate Count:** 3276  
**Electorate after planned development:** 3276

**Polling Place:** Crowland Primary School, Crowland Road, London, N15 6UX

**Comments:** This venue can accommodate two polling stations, which will be required due to the size of the electorate within the proposed polling district. The school is required to close for the day.

District: SOT-D



**Ward:** South Tottenham  
**Parliamentary Boundary:** Tottenham

**Property Count:** 1117  
**Electorate Count:** 1868  
**Electorate after planned development:** 1868

**Polling Place:** Ferry Lane Primary School, Jarrow Road, Ferry Lane Estate, London, N17 9PS

**Comments:** This space is more than suitable for two polling stations (but the electorate of the proposed district will only require one polling station). This will need plenty of signage to the correct part of the building.



15. **Ward Name:** St Ann's

**Parliamentary Constituency:** Tottenham

**Number of Ward Councillors:** 2

The proposed polling districts were planned to allow access to the three available polling places in the area, while balancing the electorate to each. Works are being carried out to West Green Primary School which means that it can no longer be used. St John Vianney Primary school was identified as a viable alternative within the polling district.

Chestnuts Community Centre was identified as a potential alternative venue, but there is sufficient space in the selected places, so the move is not required.

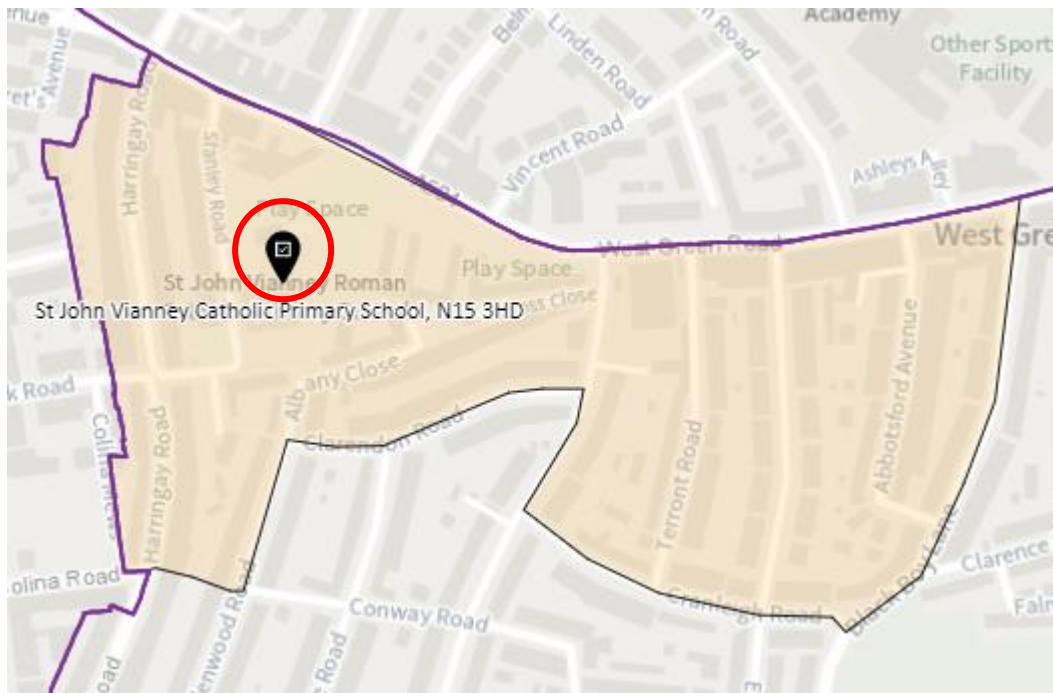
It is recommended that this ward is divided into three districts and the following are designated as polling places:

STA-A St John Vianney (NEW VENUE), Stanley Road, London, N15 3HD

STA-B Chestnuts Primary School, Etherley Road, London, N15 3AS

STA-C St Ann's Church Hall, Avenue Road, London, N15 5JH

District: STA-A



**Ward:** St Ann's  
**Parliamentary Boundary:** Tottenham

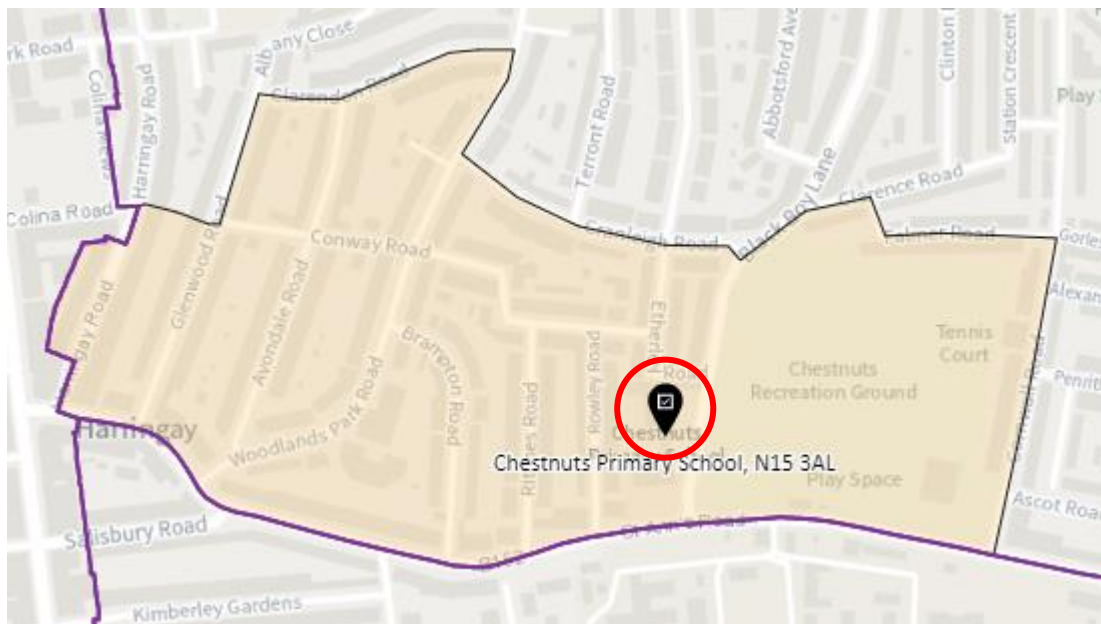
**Property Count:** 1099  
**Electorate Count:** 1767  
**Electorate after planned development:** 1899

**Polling Place:** St John Vianney (NEW VENUE), Stanley Road, London, N15 3HD

**Comments:** West Green Primary School is the usual polling place for this part of the ward. The hall used for voting is not available due to ongoing refurbishment works. An alternative venue has been found in St John Vianney School which is proposed as the polling place for this proposed polling district.



District: STA-B



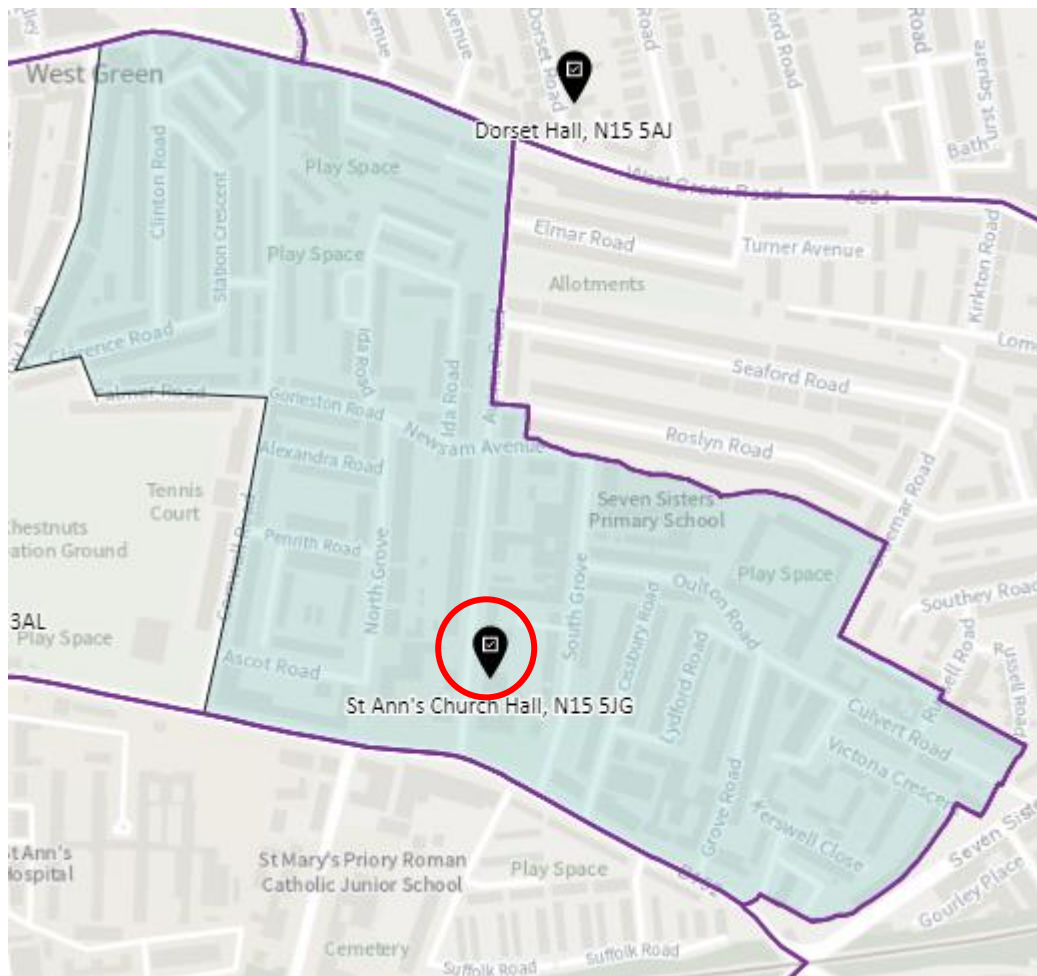
**Ward:** St Ann's  
**Parliamentary Boundary:** Tottenham

**Property Count:** 1094  
**Electorate Count:** 1884  
**Electorate after planned development:** 1884

**Polling Place:** Chestnuts Primary School, Etherley Road, London, N15 3AS

**Comments:** It is proposed that this be used as a single station, situated in the nursery. There are two useable spaces in Chestnuts School. The nursery is only large enough to accommodate one polling station. The school hall could allow increased capacity and would require the school to close (this has been done in previous years with no issues being raised). Some works are planned for the coming year so availability of the main hall may also be an issue.

District: STA-C



**Ward:** St Ann's  
**Parliamentary Boundary:** Tottenham

**Property Count:** 1936  
**Electorate Count:** 3189  
**Electorate after planned development:** 3189

**Polling Place:** St Ann's Church Hall, Avenue Road, London, N15 5JH

**Comments:** A decent size church hall with level access and good space and facilities for staff. The space is large enough to accommodate the two polling stations required for the proposed electorate.

16. **Ward Name:** Stroud Green

**Parliamentary Constituency:** Hornsey & Wood Green/Tottenham  
**Number of Ward Councillors:** 3

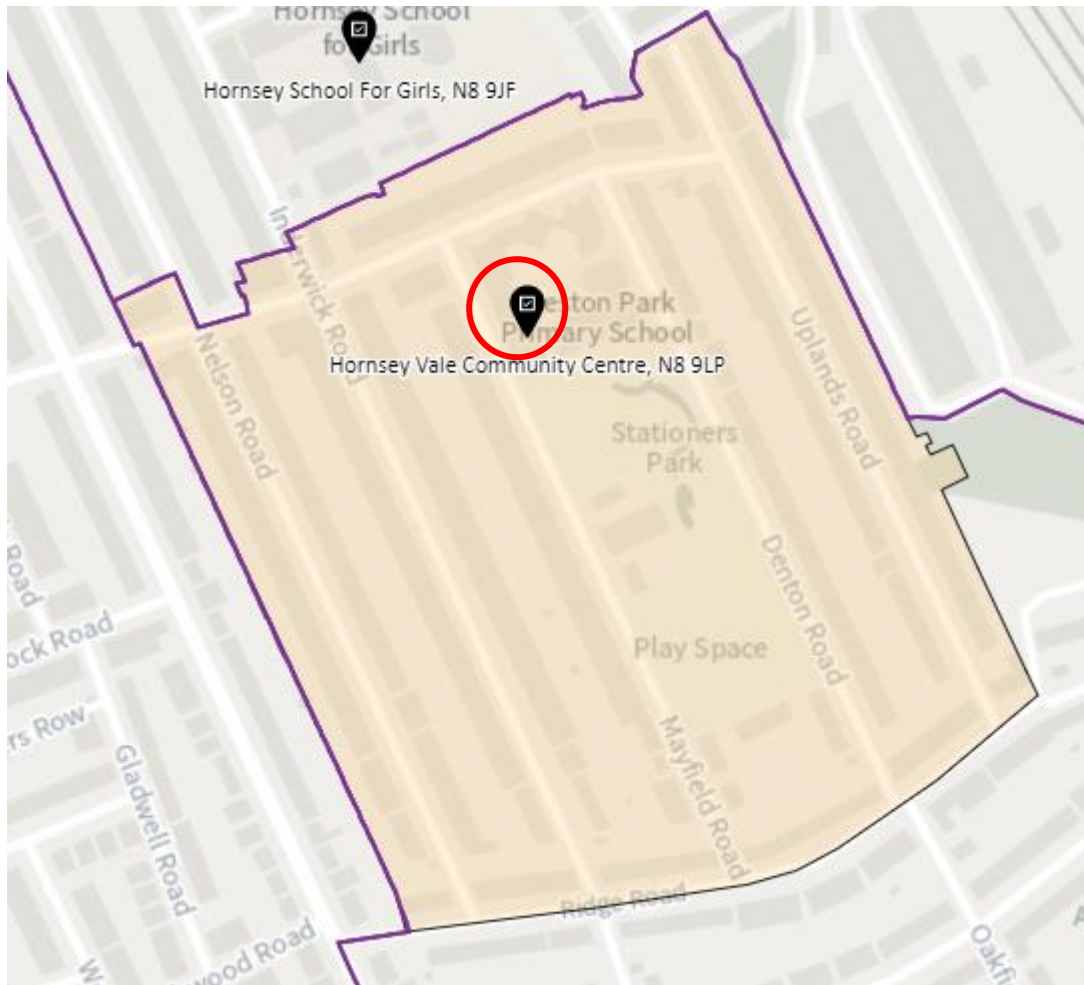
The ward has three natural potential polling district areas, each with well-located and suitable potential polling places.

STG-C is split at the bottom by the parliamentary constituency boundary between Hornsey & Wood Green and Tottenham parliamentary constituencies. The proposed polling district of STG-C has a proposed 'sub-district' (STG-CT, with the letter T to indicate that, unlike the rest of the ward, this district is within the Tottenham constituency). This will allow for the delivery of future parliamentary elections. Assuming the parliamentary boundary review moves the whole of the Stroud Green ward into the same constituency, the proposed polling district of STG-C will be merged with its sub-district.

It is recommended that this ward is divided into three districts and the following are designated as polling places:

STG-A	Hornsey Vale Community Centre, 60 Mayfield Road, N8 9LP
STG-B	Holy Trinity Church Hall, Stapleton Hall Road, London, N4 4RH
STG-C/ STG-CT	Stroud Green School, Corner of Woodstock Road and Perth Road, London, N4 3EX

District: STG-A



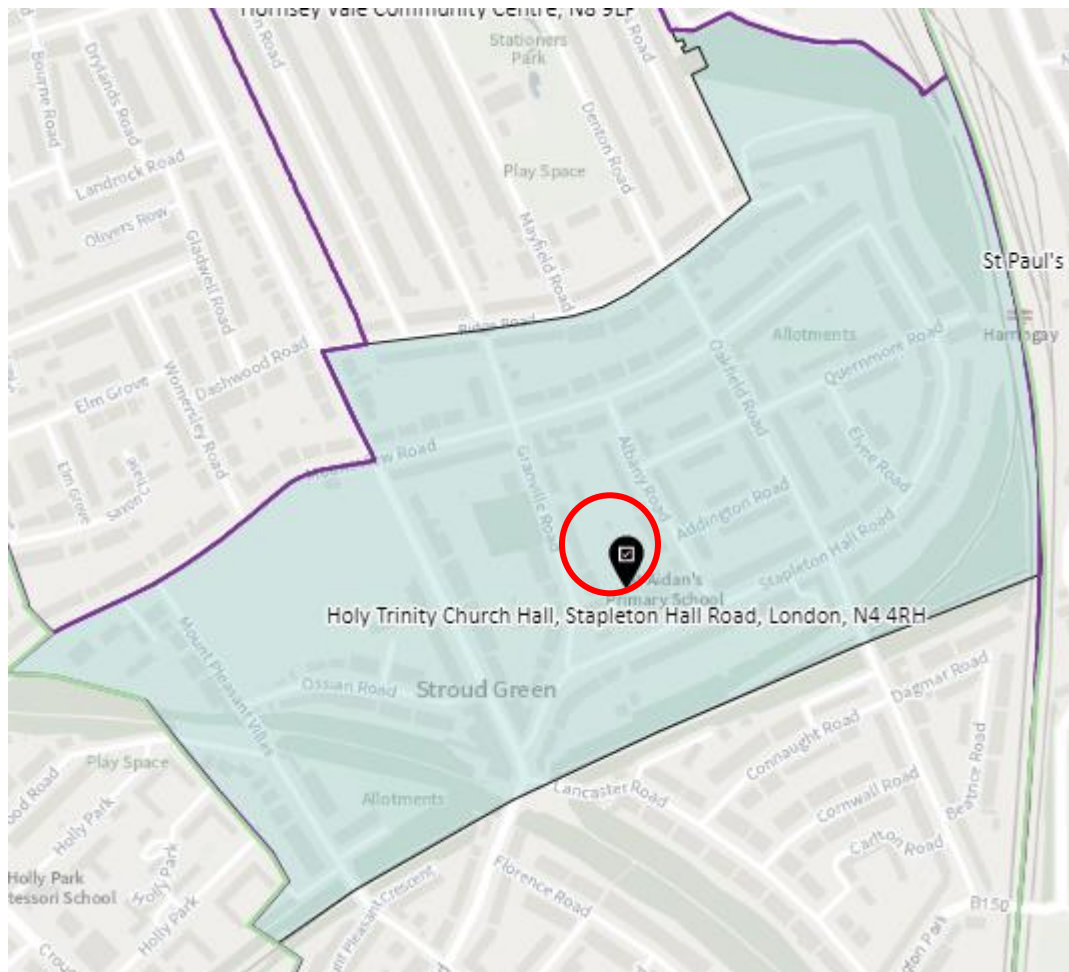
<b>Ward:</b>	Stroud Green
<b>Parliamentary Boundary:</b>	Hornsey & Wood Green

<b>Property Count:</b>	989
<b>Electorate Count:</b>	1666
<b>Electorate after planned development:</b>	1666

**Polling Place:** Hornsey Vale Community Centre, 60 Mayfield Road, N8 9LP

**Comments:** This is a good space with potential for growth into use as a double polling station if needed. It is on a hilly section of the borough which limits the number of properties within easy walking distance.

District: STG-B



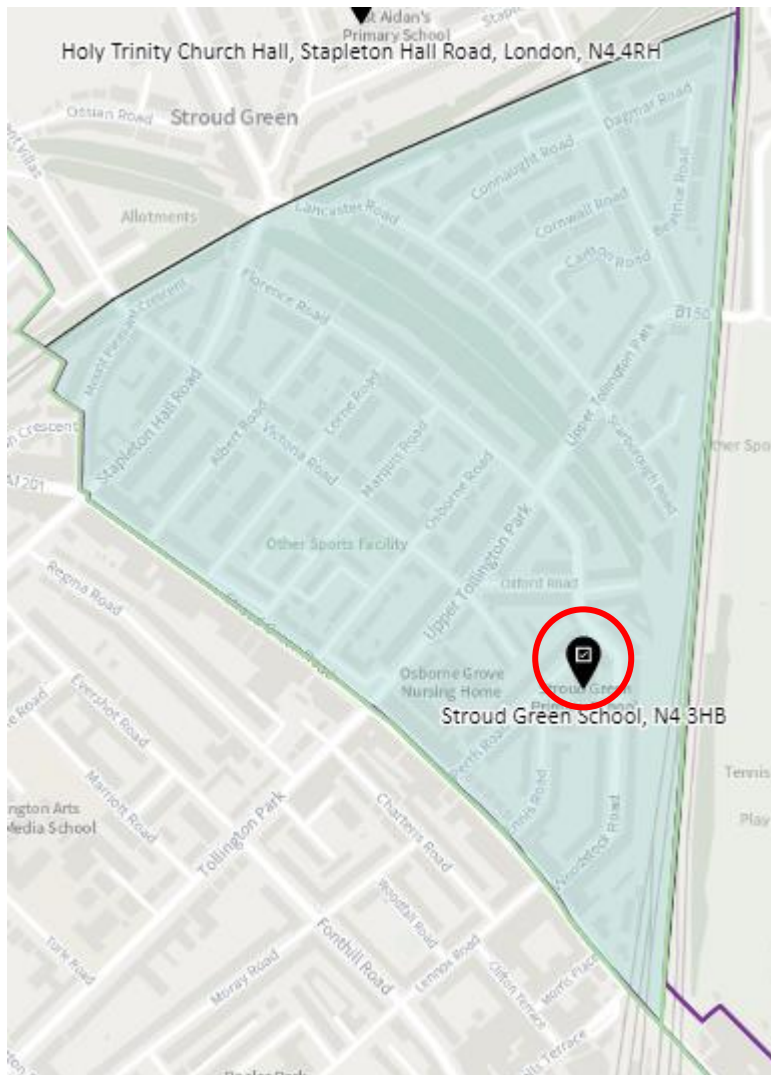
<b>Ward:</b>	Stroud Green
<b>Parliamentary Boundary:</b>	Hornsey & Wood Green
<b>Property Count:</b>	1723
<b>Electorate Count:</b>	2794
<b>Electorate after planned development:</b>	2794

**Polling Place:** Holy Trinity Church Hall, Stapleton Hall Road, London, N4 4RH

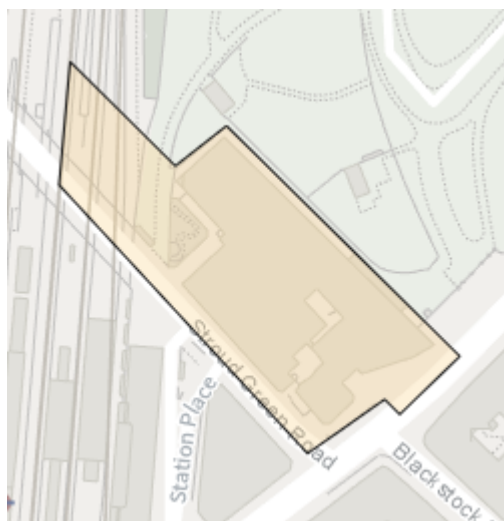
**Comments:** This is suitable to accommodate the required two polling stations, with good facilities but without enough space for one-way flow (in the event of further COVID-19 restrictions/requirements).



District: STG-C (this section is in the Hornsey & Wood Green Parliamentary Constituency)



District: STG-CT (this section is in the Tottenham Parliamentary Constituency)



**Ward:** Stroud Green  
**Parliamentary Boundary:** As noted above, this is split between Hornsey & Wood Green/Tottenham

**District:** STG-C  
**Property Count:** 2604  
**Electorate Count:** 4030  
**Electorate after planned development:** 4030

**District:** STG-CT  
**Property Count:** 33  
**Electorate Count:** 20  
**Electorate after planned development:** 20

**All of District:** STG-C combined  
**Property Count:** 2637  
**Electorate Count:** 4050  
**Electorate after planned development:** 4050

**Polling Place:** Stroud Green School, Corner of Woodstock Road and Perth Road, London, N4 3EX

**Comments:** Two adjacent classrooms can be used to provide capacity for two polling stations. There is a room in the middle for use as a break room for elections staff only.

The proposed polling district of STG-C has a proposed 'sub-district' (STG-CT, with the letter T to indicate that, unlike the rest of the ward, this district is within the Tottenham constituency). This will allow for the delivery of future parliamentary elections. Assuming the parliamentary boundary review moves the whole of the Stroud Green ward into the same constituency, the proposed polling district of STG-C will be merged with its sub-district.

17. **Ward Name:** Tottenham Central

**Parliamentary Constituency:** Tottenham

**Number of Ward Councillors:** 3

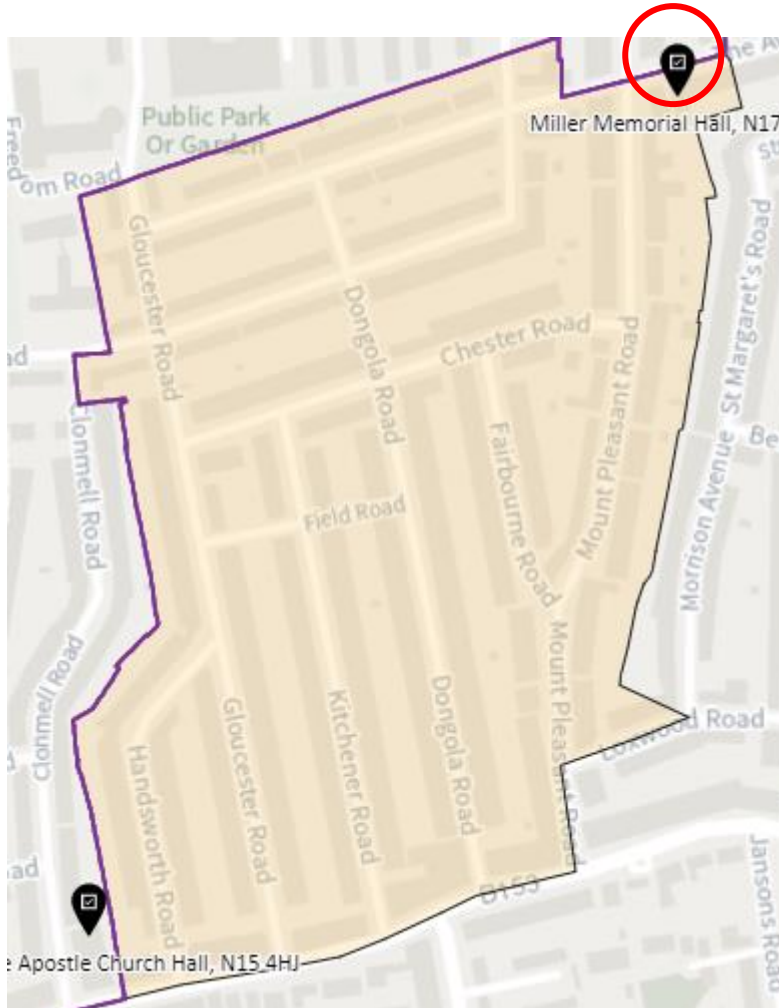
The potential polling places for the north part of the ward are near the boundaries. The districts were drawn to try to make this work as well as possible. One alteration was proposed during the drop-in sessions which was to move the district border to the rear of land parcels to allow easier access to the stations.

It is recommended that this ward is divided into three districts and the following are designated as polling places:

- TCL-A      Miller Memorial Hall, The Avenue, London, N17 6TG
- TCL-B      Bruce Grove Primary School, Sperling Road, London, N17 6UH
- TCL-C      Tottenham Green Leisure Centre, 1 Philip Lane, London, N15 4JA



District: TCL-A

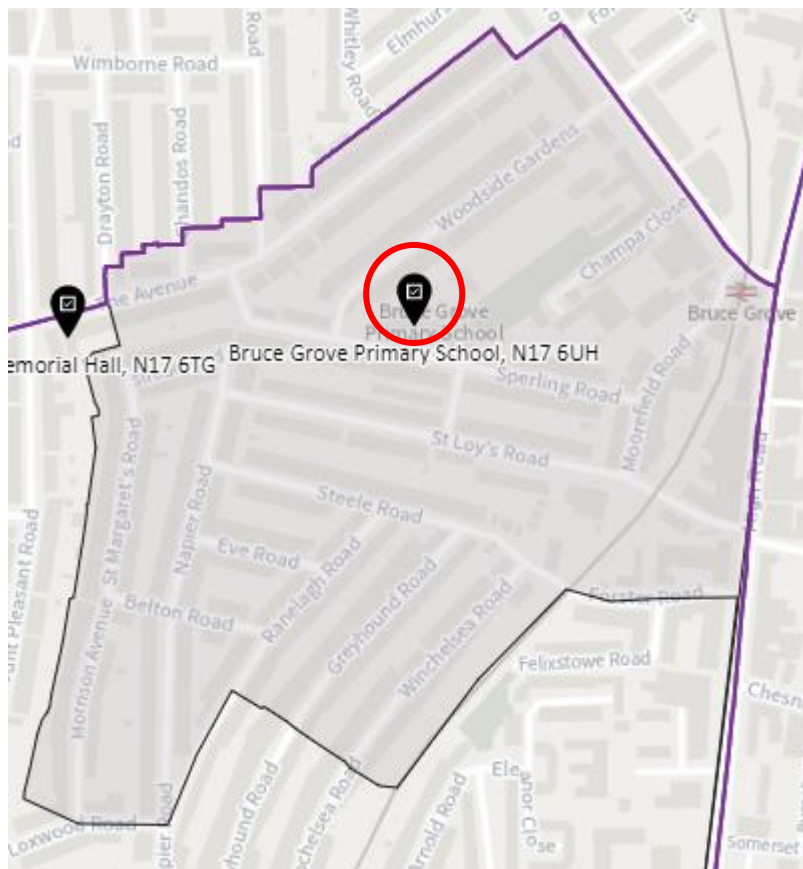


<b>Ward:</b>	Tottenham Central
<b>Parliamentary Boundary:</b>	Tottenham
<b>Property Count:</b>	1360
<b>Electorate Count:</b>	2160
<b>Electorate after planned development:</b>	2160

**Polling Place:** Miller Memorial Hall, The Avenue, London, N17 6TG

**Comments:** The hall is used as a nursery which closes for the day. It is recommended that the accessible side door is used, as the front entrance has steps.

District: TCL-B



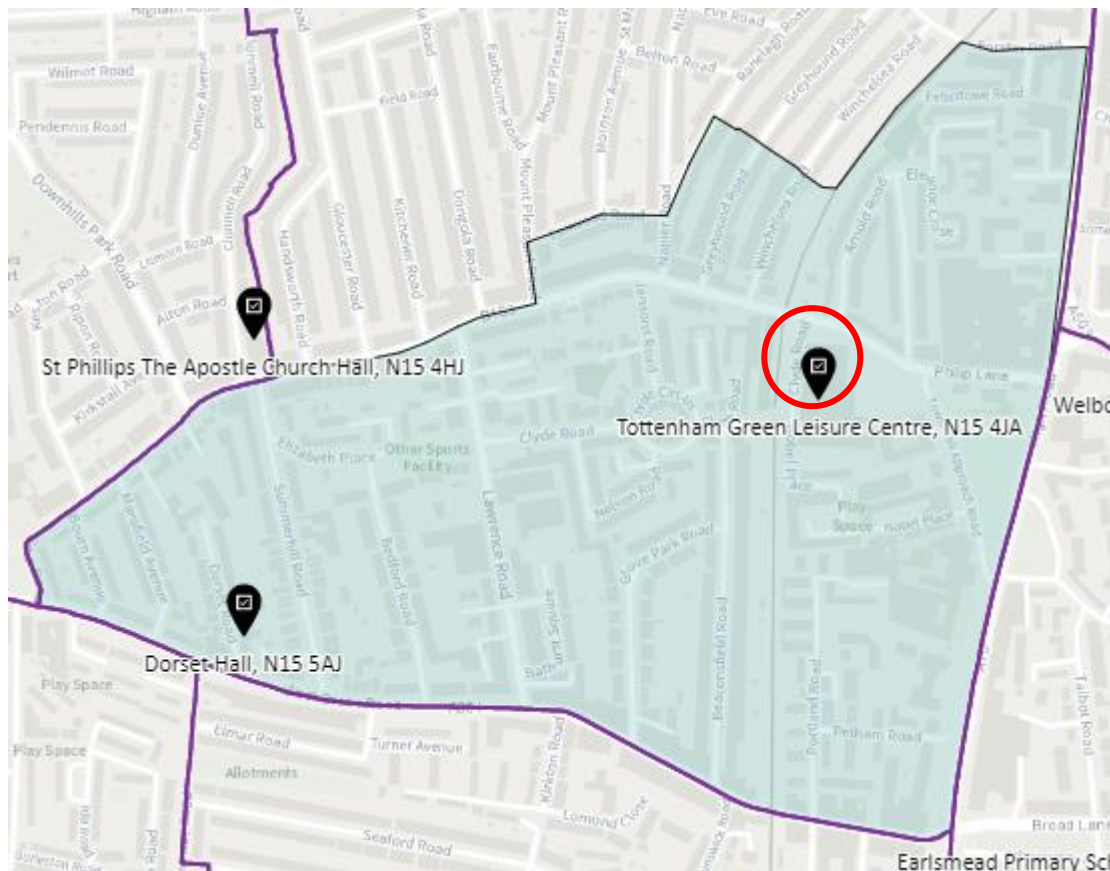
**Ward:** Tottenham Central  
**Parliamentary Boundary:** Tottenham

**Property Count:** 1529  
**Electorate Count:** 2507  
**Electorate after planned development:** 2507

**Polling Place:** Bruce Grove Primary School, Sperling Road, London, N17 6UH

**Comments:** This is a good accessible school. The school closes on polling day, using an inset day.

District: TCL-C



**Ward:** Tottenham Central  
**Parliamentary Boundary:** Tottenham

**Property Count:** 3338  
**Electorate Count:** 5071  
**Electorate after planned development:** 5290

**Polling Place:** Tottenham Green Leisure Centre, 1 Philip Lane, London, N15 4JA

**Comments:** This is a large sports hall and has plenty capacity to accommodate two (or more) polling stations.

18. **Ward Name:** Tottenham Hale

**Parliamentary Constituency:** Tottenham

**Number of Ward Councillors:** 3

The ward has a natural boundary of the railway line which effectively creates the proposed THL-C. The remainder of the polling district boundaries were created by splitting the remainder of the ward, to create a broadly even spread of electorate.

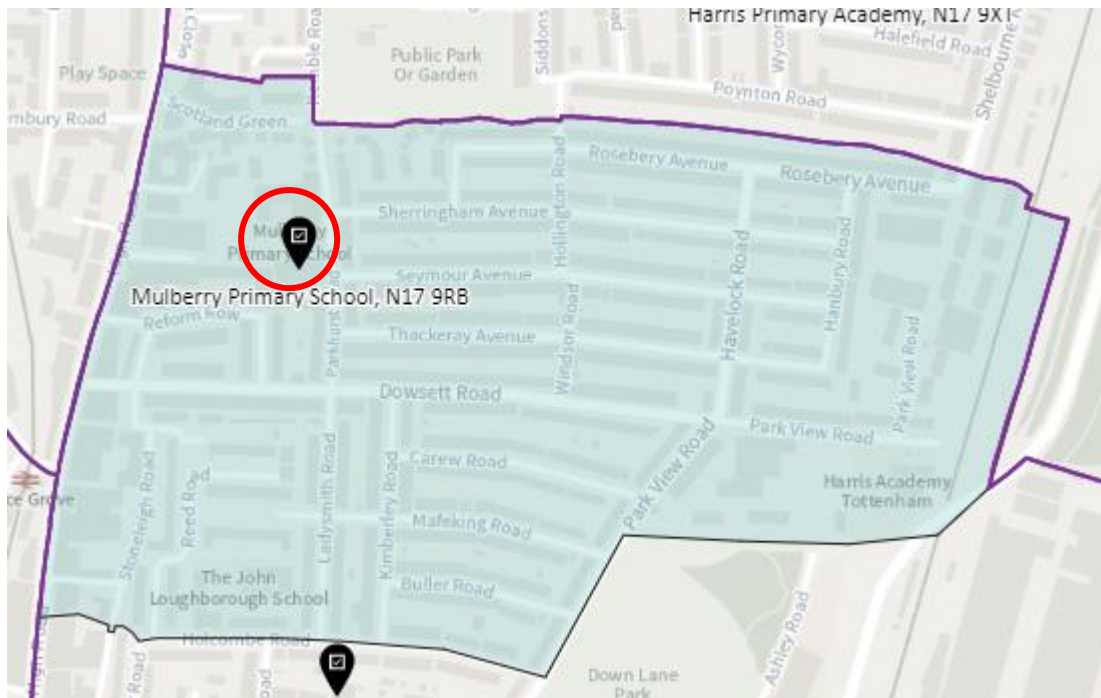
It is recommended that this ward is divided into three districts and the following are designated as polling places:

THL-A Mulberry Primary School, Parkhurst Road, London, N17 9RB

THL-B Mitchley Road Halls, Mitchley Road, London, N17 9HG

THL-C The Engine Room, Eagle Heights, Lebus Street, London, N17 9FU

District: THL-A



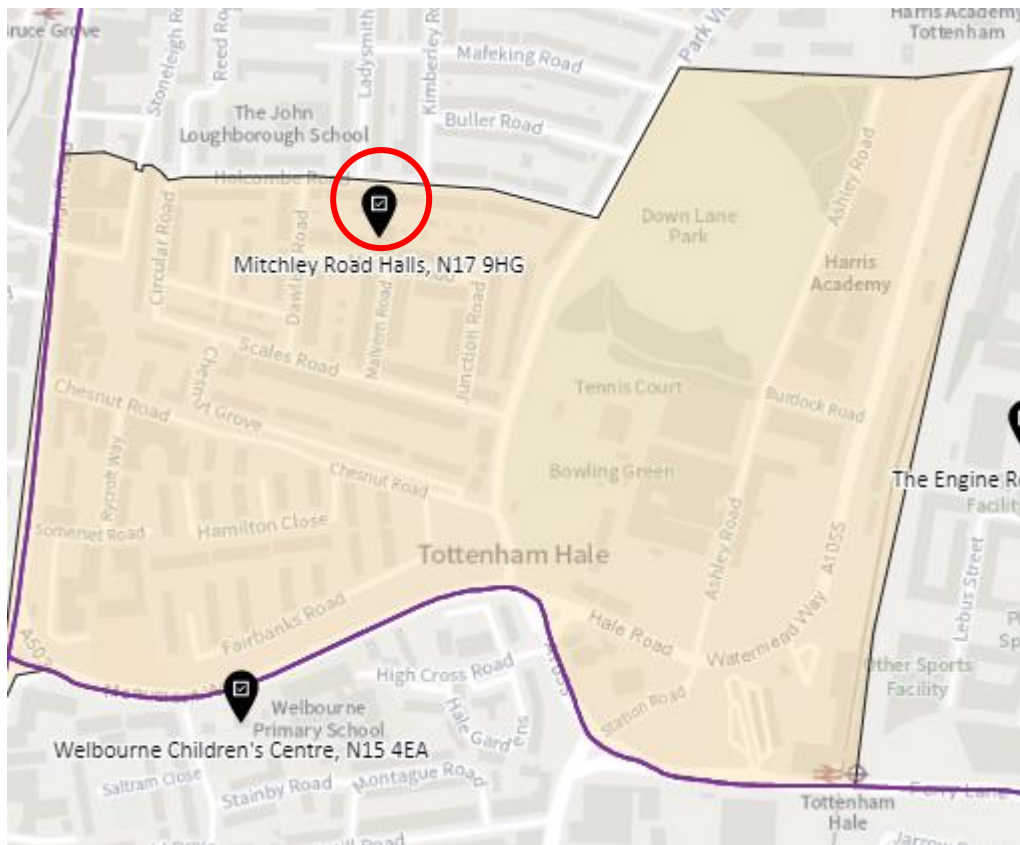
**Ward:** Tottenham Hale  
**Parliamentary Boundary:** Tottenham

**Property Count:** 1988  
**Electorate Count:** 3344  
**Electorate after planned development:** 3344

**Polling Place:** Mulberry Primary School, Parkhurst Road, London, N17 9RB

**Comments:** A good sized and accessible school hall with good facilities; however, this does require the school to close. No issues have been raised by the school regarding school closure.

District: THL-B



**Ward:** Tottenham Hale  
**Parliamentary Boundary:** Tottenham

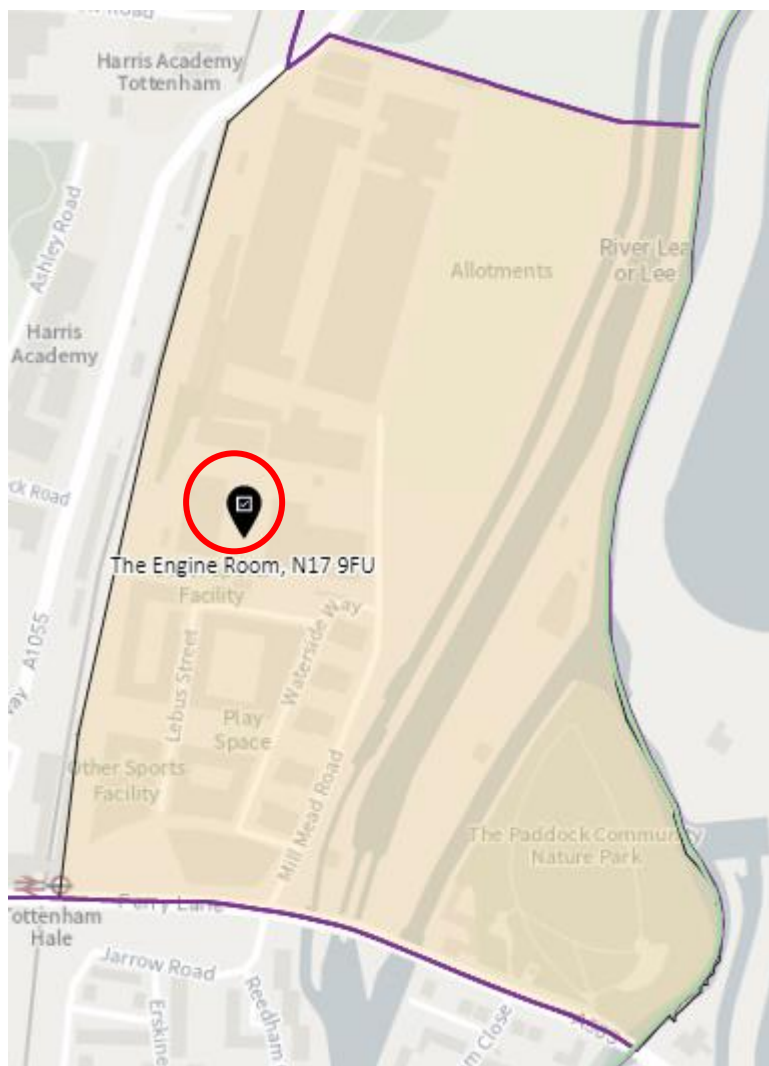
**Property Count:** 1056  
**Electorate Count:** 1606  
**Electorate after planned development:** 3939

**Polling Place:** Mitchley Road Halls, Mitchley Road, London, N17 9HG

**Comments:** An accessible venue with good staff facilities that can accommodate two polling stations (which will be required for the proposed polling district following completion of the planned development within the district. The current electorate only requires one polling station).



District: THL-C



**Ward:** Tottenham Hale  
**Parliamentary Boundary:** Tottenham

**Property Count:** 1593  
**Electorate Count:** 1633  
**Electorate after planned development:** 2809

**Polling Place:** The Engine Room, Eagle Heights, Lebus Street, London, N17 9FU

**Comments:** This is a new build venue with completely level access. There is space for two stations in the main hall with further rooms that could also be used should a third (or even fourth) station be required. Parking is very limited nearby. It is proposed to use it as a single then increase to a double as the electorate increases.



19. **Ward Name:** West Green

**Parliamentary Constituency:** Hornsey & Wood Green/Tottenham

**Number of Ward Councillors:** 3

The original proposal was designed around the use of Broadwater Farm Community Centre for the properties on the northeast of the ward, with the remainder of the districts designed around the other potential polling places. Feedback was received that there were two cul-de-sacs off Lordship Lane that did not have good access to the community centre. A cut through was looked at but was found to have been sealed off and is therefore inaccessible. The proposed polling districts were revised to reallocate the affected electorate to St Benet Fink, which is within the 10–15-minute walking distance limit.

The proposed polling district of WEG-A has a proposed 'sub-district' (WEG-AH with the letter H to indicate that, unlike the rest of the ward, this district is within the Hornsey & Wood Green constituency). This will allow for the delivery of future parliamentary elections. Assuming the parliamentary boundary review moves the whole of the West Green ward into the same constituency, the proposed polling district of WEG-A will be merged with its sub-district.

As a result of the changes made during the consultation process, it is recommended that this ward is divided into four districts and the following are designated as polling places:

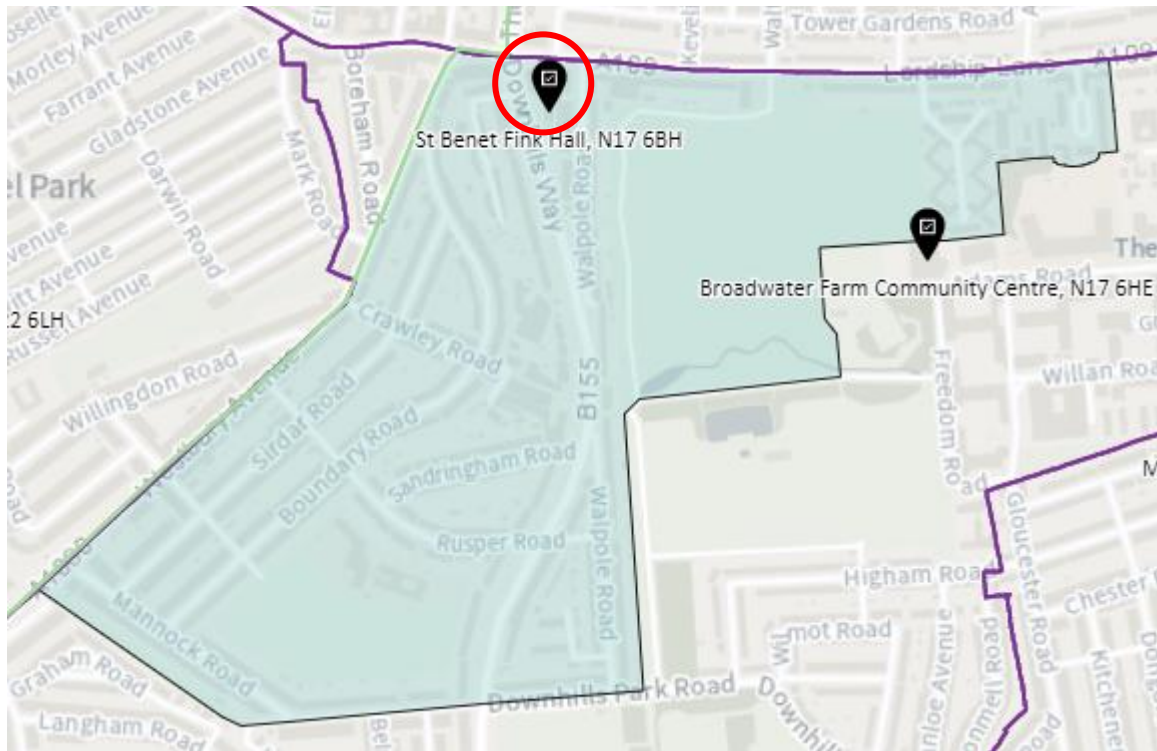
WEG-A/WEG-AH St Benet Fink Hall, Walpole Road, London, N17 6BH

WEG-B Broadwater Farm Community Centre, Adams Road, Tottenham, London, N17 6HE

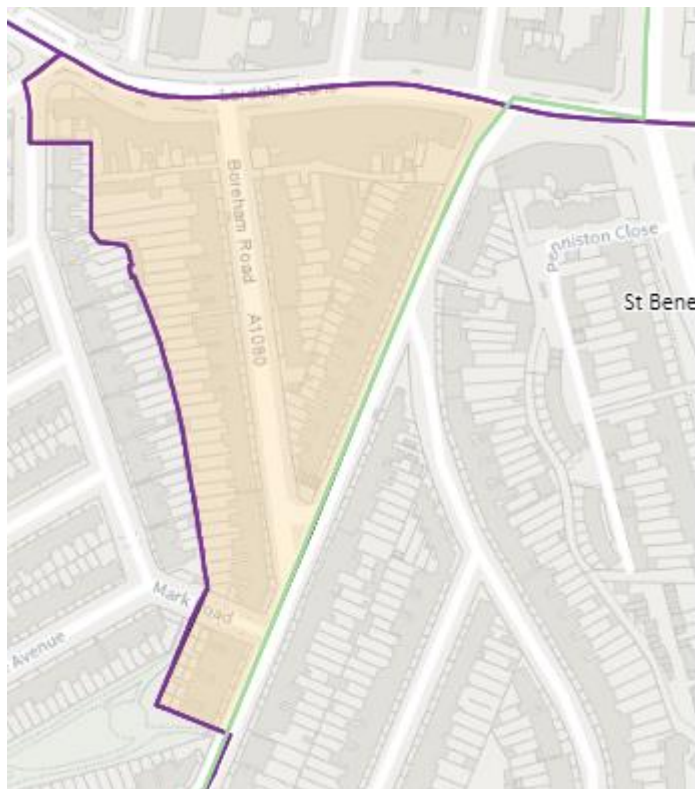
WEG-C Milton Road Community Centre, Between Willow Walk & Milton Road, London, N15 3DT

WEG-D St Phillips the Apostle Church Hall, Philip Lane, London, N15 4HJ

District: WEG-A



District: WEG-AH



Ward: West Green  
 Parliamentary Boundary: As noted above, this is split between Hornsey & Wood Green/Tottenham

**District:** WEG-A  
**Property Count:** 1730  
**Electorate Count:** 3160  
**Electorate after planned development:** 3160

**District:** : WEG-AH  
**Property Count:** 134  
**Electorate Count:** 237  
**Electorate after planned development:** 237

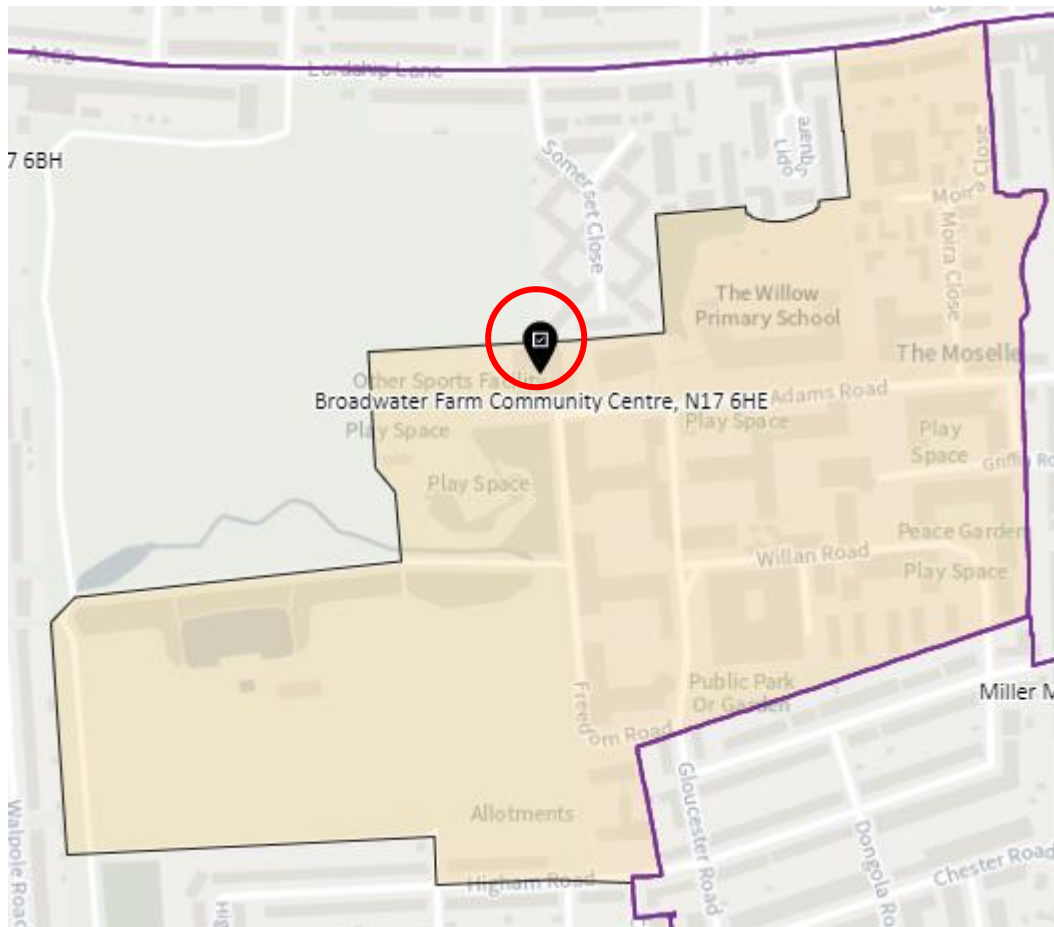
**District:** WEG-A combined  
**Property Count:** 1864  
**Electorate Count:** 3397  
**Electorate after planned development:** 3397

**Polling Place:** St Benet Fink Hall, Walpole Road, London, N17 6BH

**Comments:** This is a large venue that currently accommodates a single polling station but can accommodate two where necessary.

The proposed polling district of WEG-A has a proposed 'sub-district' (WEG-AH with the letter H to indicate that, unlike the rest of the ward, this district is within the Hornsey & Wood Green constituency). This will allow for the delivery of future parliamentary elections. Assuming the parliamentary boundary review moves the whole of the West Green ward into the same constituency, the proposed polling district of WEG-A will be merged with its sub-district.

District: WEG-B



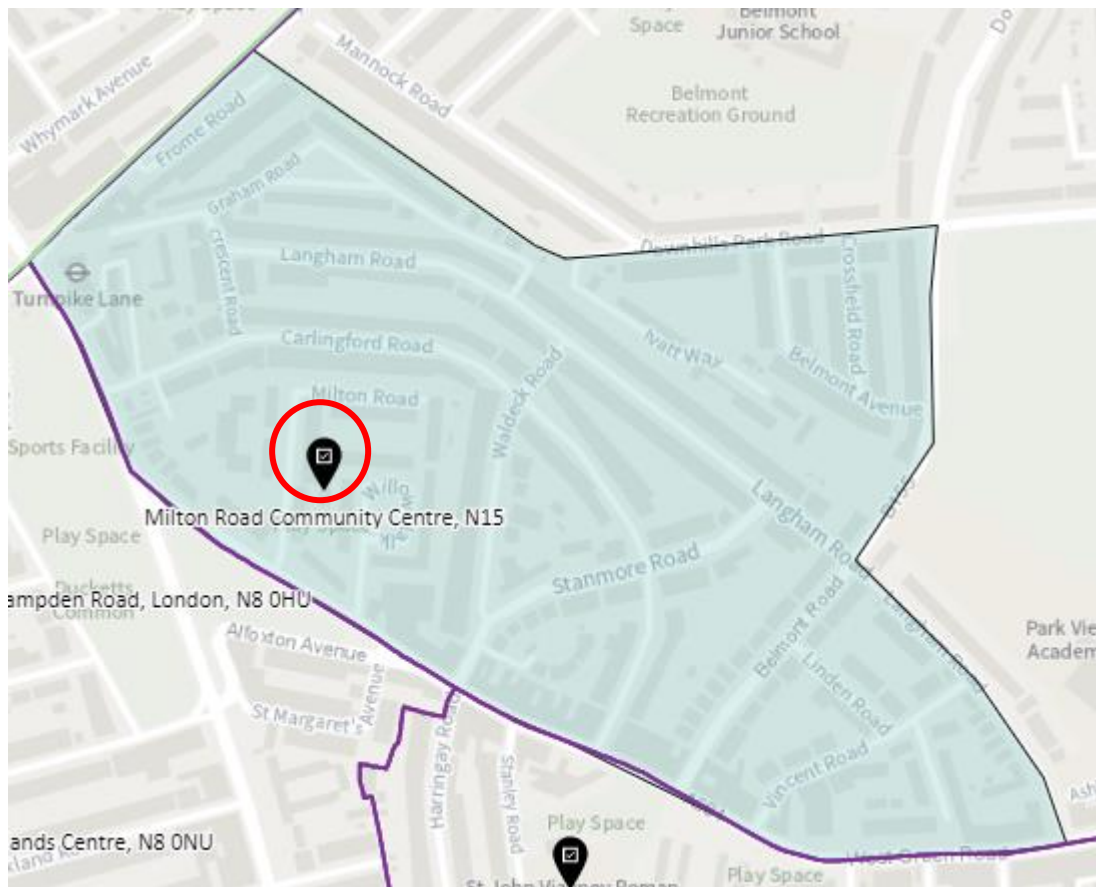
**Ward:** West Green  
**Parliamentary Boundary:** Tottenham

**Property Count:** 1190  
**Electorate Count:** 1740  
**Electorate after planned development:** 2465

**Polling Place:** Broadwater Farm Community Centre, Adams Road, Tottenham, London, N17 6HE

**Comments:** A good space with good access which could potentially accommodate an additional station which may be required following planned development.

District: WEG-C



**Ward:** West Green  
**Parliamentary Boundary:** Tottenham

**Property Count:** 1948  
**Electorate Count:** 3101  
**Electorate after planned development:** 3101

**Polling Place:** Milton Road Community Centre, Between Willow Walk & Milton Road, London, N15 3DT

**Comments:** This is a good community venue, which could accommodate one or two polling stations. The electorate is on the cusp of requiring a second station and a decision will be taken on this based on the electorate at the time.

District: WEG-D



**Ward:** West Green  
**Parliamentary Boundary:** Tottenham

**Property Count:** 1108  
**Electorate Count:** 1845  
**Electorate after planned development:** 1845

**Polling Place:** St Phillips the Apostle Church Hall, Philip Lane, London, N15 4HJ

**Comments:** This is a small venue that can accommodate two polling stations (if necessary). The proposed polling district will, however, only require one station.

There is an issue with the state of repair of the flooring in this venue; however, it is understood that this will be repaired in advance of the 2022 scheduled elections.

20. **Ward Name:** White Hart Lane

**Parliamentary Constituency:** Tottenham/Hornsey & Wood Green

**Number of Ward Councillors:** 3

The potential available polling places were used as a basis of the original design of the districts. During the consultation, feedback was received that the distances were too far and that the polling places were all grouped in the west of the ward which did not provide access to the electorate in the east.

A venue that is currently a polling place for the eastern part of the existing White Hart Lane ward is not in the 'new' White Hart Lane ward (but is over the border in the new Bruce Castle ward).

Risley Avenue Primary School was approached and agreed to become a new polling place. The districts were reviewed and reallocated following the feedback received during the consultation process. This allowed WHL-A to be made slightly smaller, to reduce walking distances to within the 15-minute upper limit.

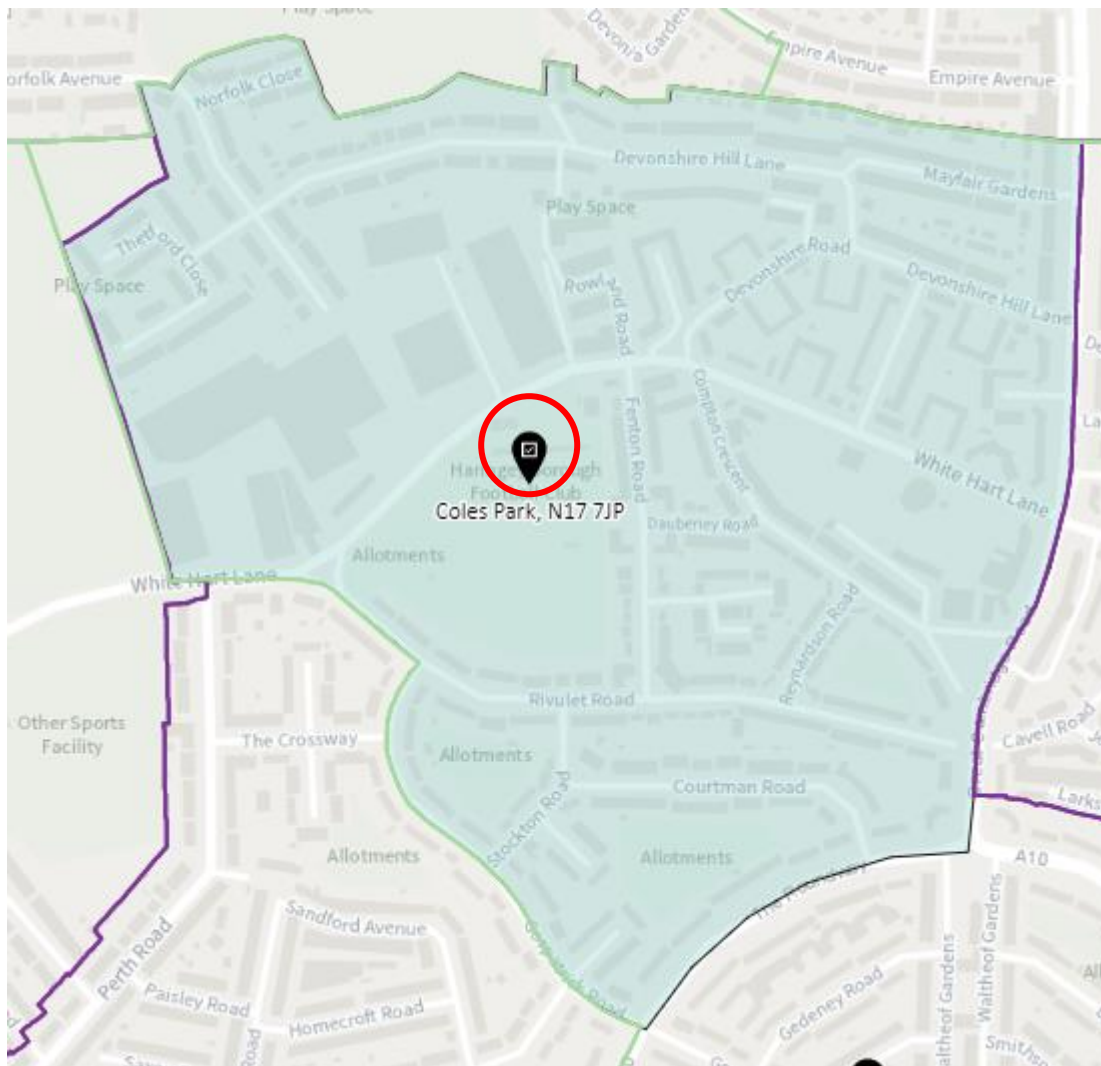
The ward is split by the parliamentary constituency boundary between Hornsey & Wood Green and Tottenham. The majority of the ward is in Tottenham with the exception of WHL-BH (the H denotes that this district is in Hornsey and Wood Green). Redrawing the polling district boundaries in response to the consultation removed the need to create sub-districts as has been done in other wards.

As a result of the changes made during the consultation process, it is recommended that this ward is divided into four districts and the following are designated as polling places:

WHL- A	Coles Park, White Hart Lane, London, N17 7JP
WHL-BH	Eldon Road Baptist Church, Eldon Road, London, N22 5DT
WHL-C	Trinity Church, 8 Gospatrick Road, London, N17 7EE
WHL-D	Risley Avenue Primary School (NEW VENUE), The Roundway, Tottenham, London, N17 7AB



District: WHL-A



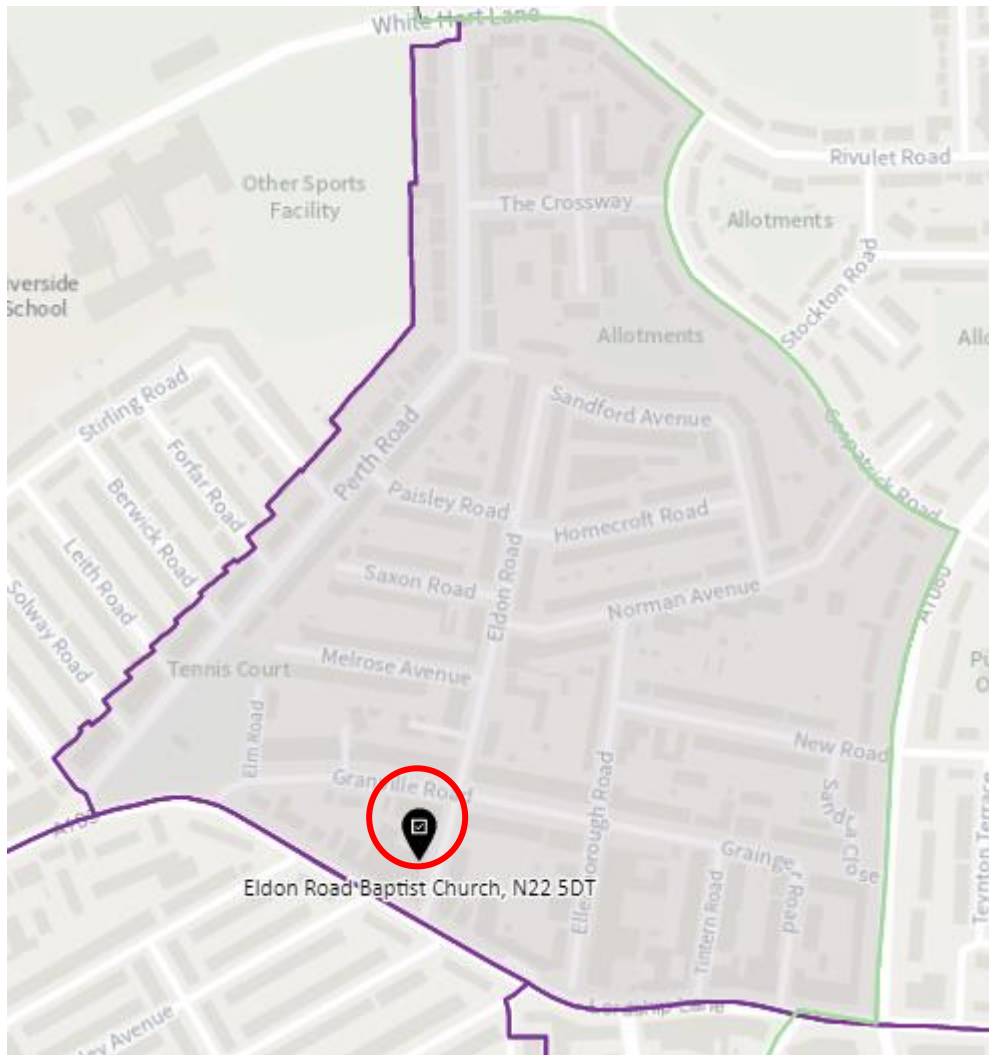
**Ward:** White Hart Lane  
**Parliamentary Boundary:** Tottenham

**Property Count:** 1569  
**Electorate Count:** 2945  
**Electorate after planned development:** 3163

**Polling Place:** Coles Park, White Hart Lane, London, N17 7JP

**Comments:** The space is good with good facilities and accessible. Polling booths could potentially be positioned to block the view of the bar.

District: WHL-BH



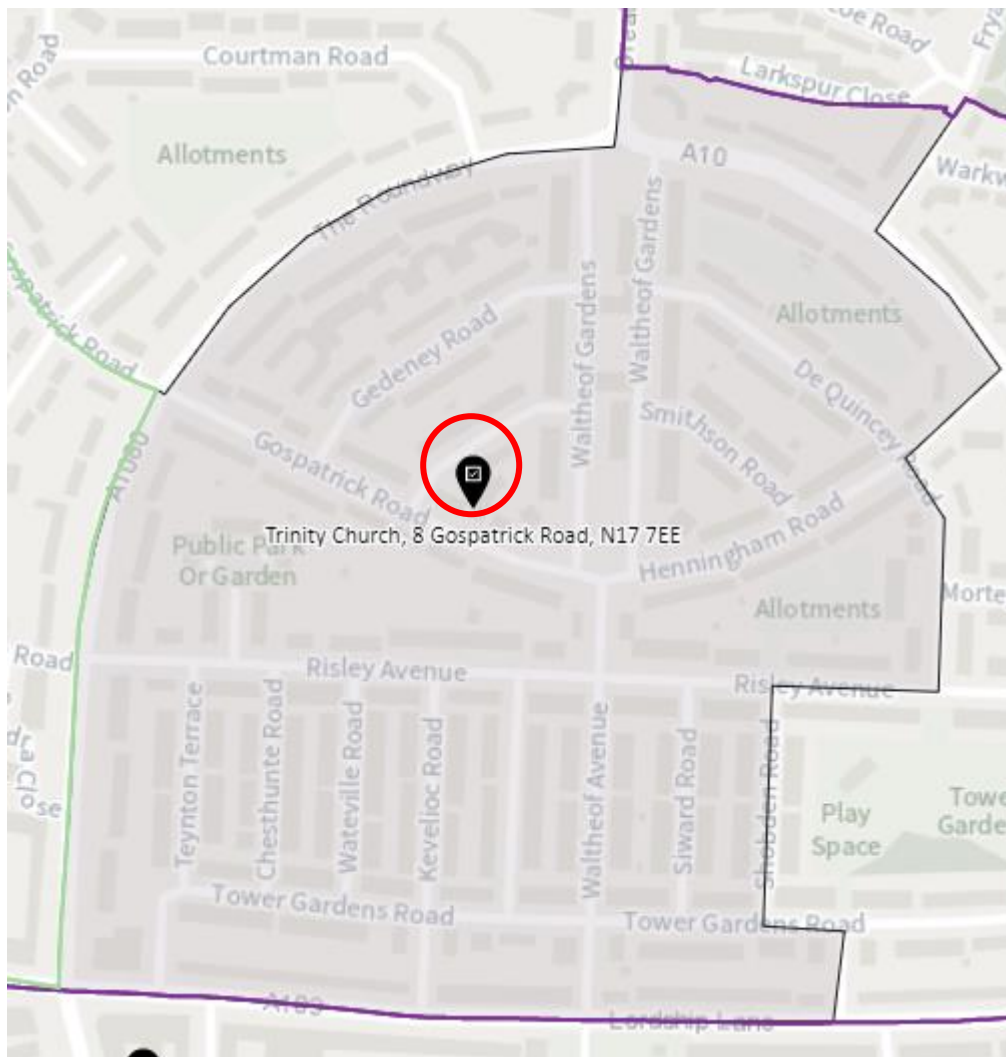
**Ward:** White Hart Lane  
**Parliamentary Boundary:** Hornsey and Wood Green

**Property Count:** 1342  
**Electorate Count:** 2397  
**Electorate after planned development:** 2397

**Polling Place:** Eldon Road Baptist Church, Eldon Road, London, N22 5DT

**Comments:** The floor is due to be replaced following flood damage and this will be completed before the next scheduled election. Disabled access can be via the side entrance or the church

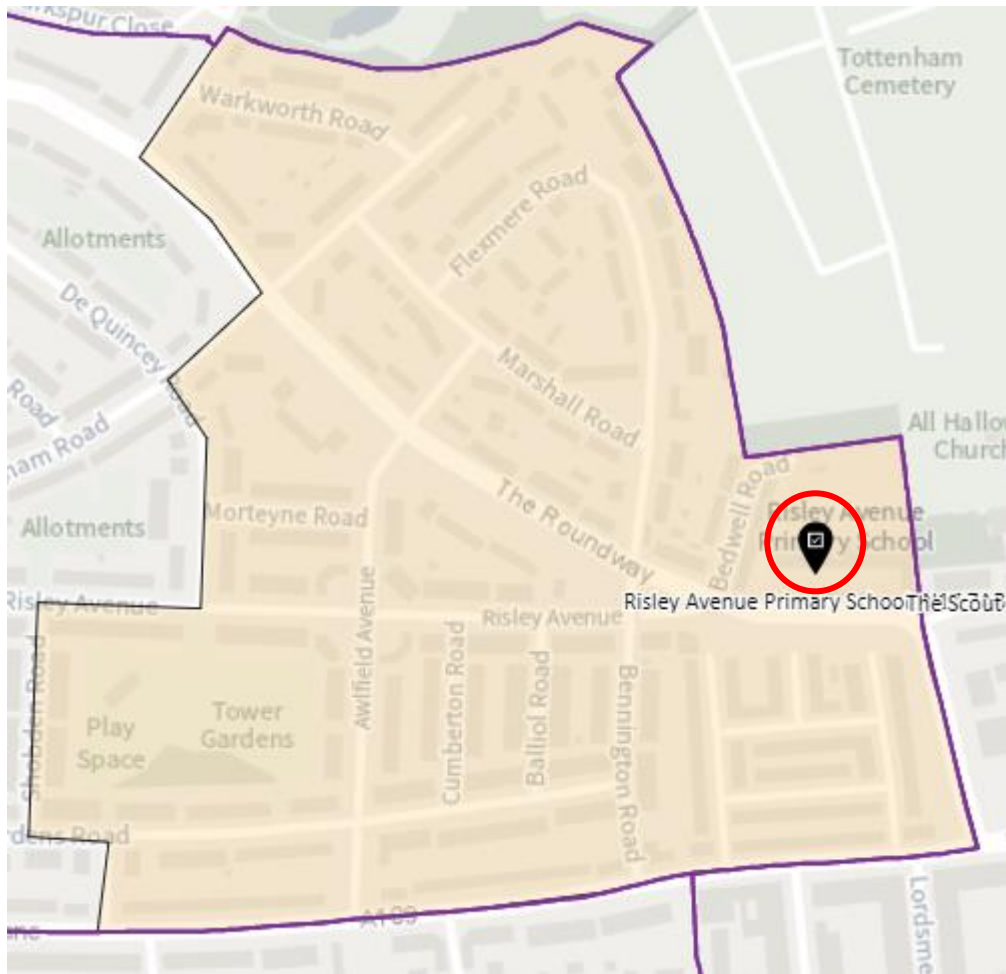
District: WHL-C



<b>Ward:</b>	White Hart Lane
<b>Parliamentary Boundary:</b>	Tottenham
<b>Property Count:</b>	1194
<b>Electorate Count:</b>	2271
<b>Electorate after planned development:</b>	2271
<b>Polling Place:</b>	Trinity Church, 8 Gospatrick Road, London, N17 7EE

**Comments:** The space is good; access is via a passage to the side of the building but is accessible. Additional signage is proposed.

District: WHL-D



**Ward:** White Hart Lane  
**Parliamentary Boundary:** Tottenham

**Property Count:** 991  
**Electorate Count:** 1900  
**Electorate after planned development:** 1900

**Polling Place:** Risley Avenue Primary School (NEW VENUE), The Roundway, Tottenham, London, N17 7AB

**Comments:** This is a good, accessible school with facilities for staff. The school will close for a training day on polling day.

21. **Ward Name:** Woodside

**Parliamentary Constituency:** Hornsey & Wood Green/Tottenham

**Number of Ward Councillors:** 3

There are four well located potential polling places in this ward and the districts fall quite evenly around these.

WOD-A is split at the top by the parliamentary constituency boundary between Hornsey & Wood Green and Tottenham. The proposed polling district of WOD-A has a proposed 'sub-district' (WOD-AT, with the letter T to indicate that, unlike the rest of the ward, this district is within the Tottenham constituency). This will allow for the delivery of future parliamentary elections. Assuming the parliamentary boundary review moves the whole of the Woodside ward into the same constituency, the proposed polling district of WOD-A will be merged with its sub-district.

It is recommended that this ward is divided into four districts and the following are designated as polling places:

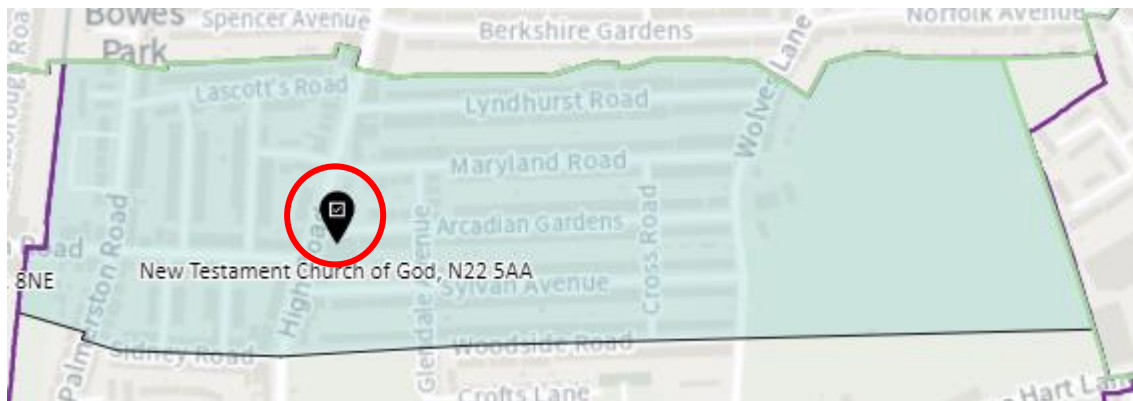
WOD-A/ WOD-AT New Testament Church of God, Arcadian Gardens, High Road, London, N22 8JR

WOD-B Cypriot Community Centre, Earlham Grove, Wood Green, London, N22 5HJ

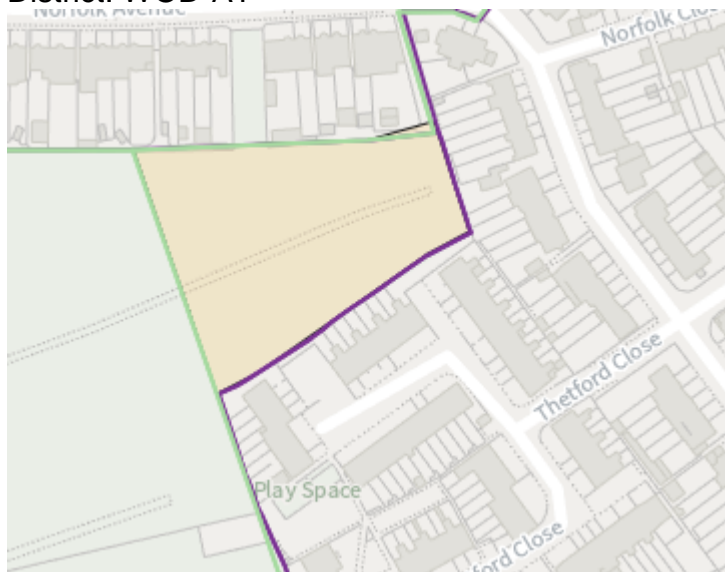
WOD-C St Michaels Church Hall, 37 Bounds Green Road, London, N22 8SD

WOD-D Winkfield Resource Centre, 33 Winkfield Road, London, N22 5RP

District: WOD-A



District: WOD-AT



<b>Ward:</b>	Woodside
<b>Parliamentary Boundary:</b>	Hornsey and Wood Green/Tottenham

<b>Property Count:</b>	2040
<b>Electorate Count:</b>	3073
<b>Electorate after planned development:</b>	3073

**Polling Place:** New Testament Church of God, Arcadian Gardens, High Road, London, N22 8JR

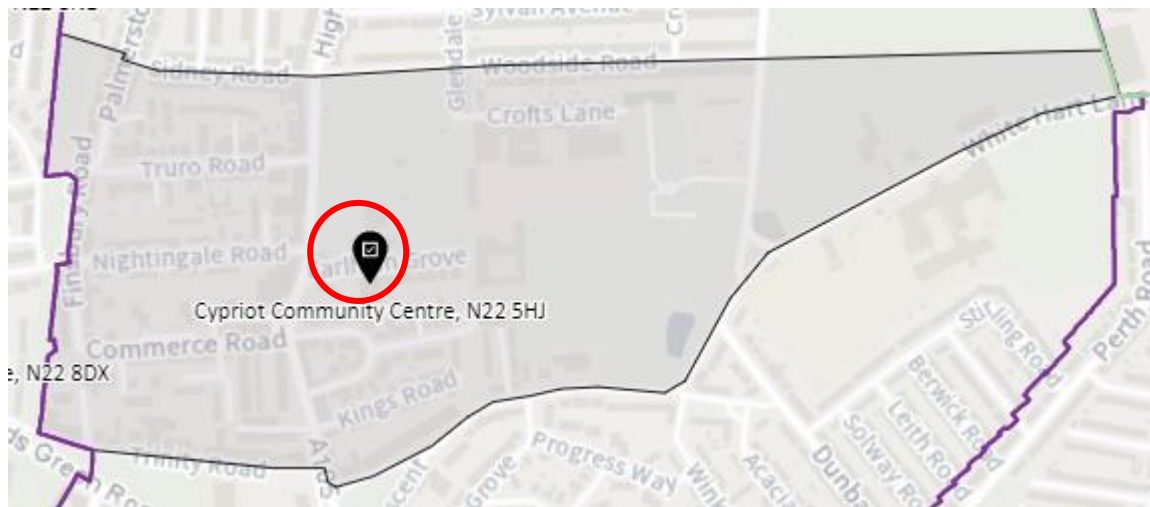
**Comments:** This hall is big enough for to accommodate two polling stations. An issue with a ridge in the ramp at the front door will need to be addressed

WOD-A is split at the top by the parliamentary constituency boundary between Hornsey & Wood Green and Tottenham. The proposed polling district of WOD-A has a proposed 'sub-district' (WOD-AT, with the letter T to indicate that, unlike the rest of the ward, this district is within the Tottenham constituency). There are no electors in

sub district WOD-AT. This will allow for the delivery of future parliamentary elections. Assuming the parliamentary boundary review moves the whole of the Woodside ward into the same constituency, the proposed polling district of WOD-A will be merged with its sub-district.



District: WOD-B



**Ward:** Woodside  
**Parliamentary Boundary:** Hornsey and Wood Green

**Property Count:** 1548  
**Electorate Count:** 2407  
**Electorate after planned development:** 2407

**Polling Place:** Cypriot Community Centre, Earlham Grove, Wood Green, London, N22 5HJ

**Comments:** This hall is a good accessible space that could accommodate two polling stations

District: WOD-C



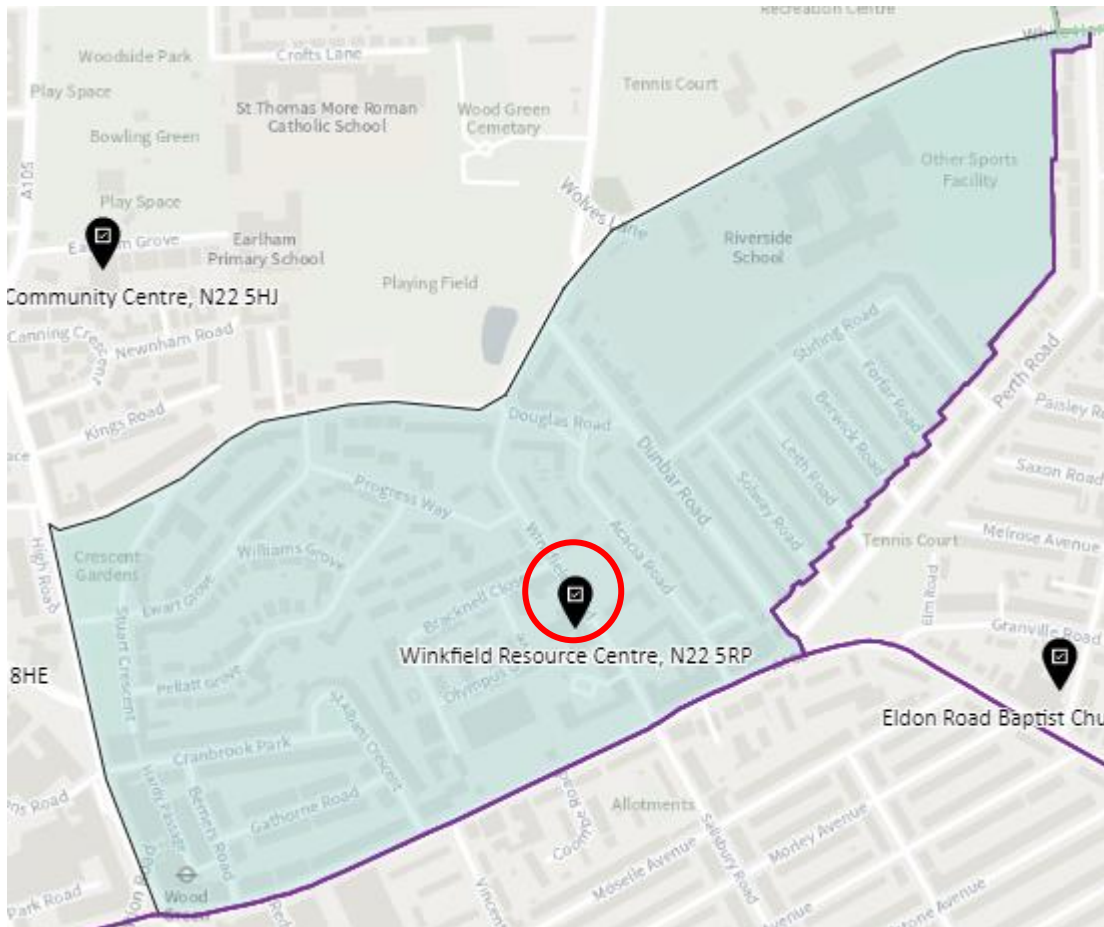
**Ward:** Woodside  
**Parliamentary Boundary:** Hornsey and Wood Green

**Property Count:** 681  
**Electorate Count:** 1070  
**Electorate after planned development:** 1229

**Polling Place:** St Michaels Church Hall, 37 Bounds Green Road, London, N22 8SD

**Comments:** This hall is a good accessible space that could accommodate two polling stations

District: WOD-D



**Ward:** Woodside  
**Parliamentary Boundary:** Hornsey and Wood Green

**Property Count:** 2116  
**Electorate Count:** 3407  
**Electorate after planned development:** 3407

**Polling Place:** Winkfield Resource Centre, 33 Winkfield Road, London, N22 5RP

**Comments:** The ground floor is blocked off for election use only on election day. Additional classrooms could be used as further polling stations. The service closes for the day and staff retain access to the non-polling parts of the building

# **Haringey Council Polling Scheme**

**Corporate Committee  
16 November 2021**

Ward	Parliamentary Constituency	Polling District Code	Polling Place
Alexandra Park	Hornsey & Wood Green	APK-A	Freehold Community Centre, Alexandra Road, Muswell Hill, London, N10 2EY
Alexandra Park	Hornsey & Wood Green	APK-B	Alexandra Park Library, Alexandra Park Road, London, N22 7UJ
Alexandra Park	Hornsey & Wood Green	APK-C	Polling district APK-C (to allow a portable building to be sited as appropriate at the time of the election)
Bounds Green	Hornsey & Wood Green	BGR-A	Bounds Green Junior School Bounds Green Road, London, N11 2QG
Bounds Green	Hornsey & Wood Green	BGR-B	Walt Green Co (Formerly known as Spark 99), 99 Myddleton Road, London, N22 8NE
Bounds Green	Hornsey & Wood Green	BGR-C	Newbury House, Partridge Way, London, N22 8DU
Bruce Castle	Tottenham	BRC-A	Devonshire Hill Primary School, Weir Hall Road, London, N17 8LB
Bruce Castle	Tottenham	BRC-B	The Irish Centre (current name - to be renamed), Pretoria Road, London, N17 8DX
Bruce Castle	Tottenham	BRC-C	Lancasterian Primary School, Kings Road, London, N17 8NN
Bruce Castle	Tottenham	BRC-D	The Scout Hall, All Hallows, All Hallows Road, London, N17 7AD
Crouch End	Hornsey & Wood Green	CEN-A	Abide Church (formerly known as The Family Centre), 145 Park Road, London, N8 8JN
Crouch End	Hornsey & Wood Green	CEN-B	Christ Church Crouch End, Crouch End Hill, Haringey, London, N8 8AX
Crouch End	Hornsey & Wood Green	CEN-C	Hornsey Library, Haringey Park, London, N8 9JA
Fortis Green	Hornsey & Wood Green	FGR-A	Coldfall Primary School, Coldfall Avenue, London, N10 1HS
Fortis Green	Hornsey & Wood Green	FGR-B	Fortismere School, Tetherdown, Muswell Hill, London, N10 1NE
Fortis Green	Hornsey & Wood Green	FGR-C	Muswell Hill Methodist Church, 28 Pages Lane, London, N10 1PP
Fortis Green	Hornsey & Wood Green	FGR-D	St James C of E Primary School, Woodside Avenue, London, N10 3JA
Harringay	Tottenham	HAR-A	Willoughby Methodist Hall, Hampden Road, London, N8 0HU
Harringay	Tottenham	HAR-B	The Falkland Centre, Entrance on Frobisher Road, North Harringay Primary School, Falkland Road, London, N8 0NU
Harringay	Tottenham	HAR-C	South Harringay Junior School, Mattison Road, Harringay, London, N4 1BD
Harringay	Tottenham	HAR-D	St Paul's Church Centre, Cavendish Road, London, N4 1RW
Hermitage & Gardens	Tottenham	HEG-A	Polling district HEG-A (to allow a portable building to be sited as appropriate at the time of the election)

Hermitage & Gardens	Tottenham	HEG-B	Tiverton Primary School, Pulford Road, London, N15 6SP
Hermitage & Gardens	Tottenham	HEG-C	Polling district HEG-C (to allow a portable building to be sited as appropriate at the time of the election)
Highgate	Hornsey & Wood Green	HGH-A	Highgate Primary Family Centre, Storey Road, North Hill, London, N6 4ED
Highgate	Hornsey & Wood Green	HGH-B	St Michael's CE Primary School, North Road, London, N6 4BG
Highgate	Hornsey & Wood Green	HGH-C	Jacksons Lane, 269a Archway Road, London N6 5AA
Highgate	Hornsey & Wood Green	HGH-D	Highgate International Church, 272 Archway Road, London, N6 5AU
Hornsey	Hornsey & Wood Green	HRN-A	Moravian Church Priory Road, London, N8 7HR
Hornsey	Hornsey & Wood Green	HRN-B	Kurdish Advice Centre, 1 Eastfield Road, London N8 7AD
Hornsey	Hornsey & Wood Green	HRN-C	St. Mary's CE Primary School, Rectory Gardens, Hornsey, London N8 7QN
Hornsey	Hornsey & Wood Green	HRN-D	Middle Lane Methodist Church, 2E Lightfoot Rd, London N8 7JN
Hornsey	Hornsey & Wood Green	HRN-E	Hornsey School for Girls, Inderwick Road, London, N8 9JF
Muswell Hill	Hornsey & Wood Green	MUH-A	The Birchwood Hall, 171 Fortis Green Road, London, N10 3BG
Muswell Hill	Hornsey & Wood Green	MUH-B	Hornsey Parish Church, St Mary with St George, Cranley Gardens, London, N10 3AH
Muswell Hill	Hornsey & Wood Green	MUH-C	Polling district MUH-C (to allow a portable building to be sited as appropriate at the time of the election)
Noel Park	Hornsey & Wood Green	NOP-A	Wood Green Central Library, High Road, London, N22 6XD
Noel Park	Hornsey & Wood Green	NOP-B	St Mark's Church (NEW VENUE) Ashley Crescent/Gladstone Ave, Noel Park, Wood Green N22 6LJ
Noel Park	Hornsey & Wood Green	NOP-C	Noel Park Primary School, Gladstone Avenue, London, N22 6LH
Northumberland Park	Tottenham	NUP-A	Calvary Church, Northumberland Park, London, N17 0TB
Northumberland Park	Tottenham	NUP-B	The Old Bell Brewery, 676a High Road, London, N17 0AE
Northumberland Park	Tottenham	NUP-C	Neighbourhood Resource Centre, 177 Park Lane, London, N17 0HJ
Northumberland Park	Tottenham	NUP-D	Harris Primary Academy, Halefield Road, London, N17 9XT
Seven Sisters	Tottenham	SES-A	West Green Baptist Church Community Hall (formerly known as Dorset Hall), Dorset Road, London, N15 5AF (in TCL ward)
Seven Sisters	Tottenham	SES-B	Triangle Community Centre, 91- 93 St Ann's Road, London, N15 6NU

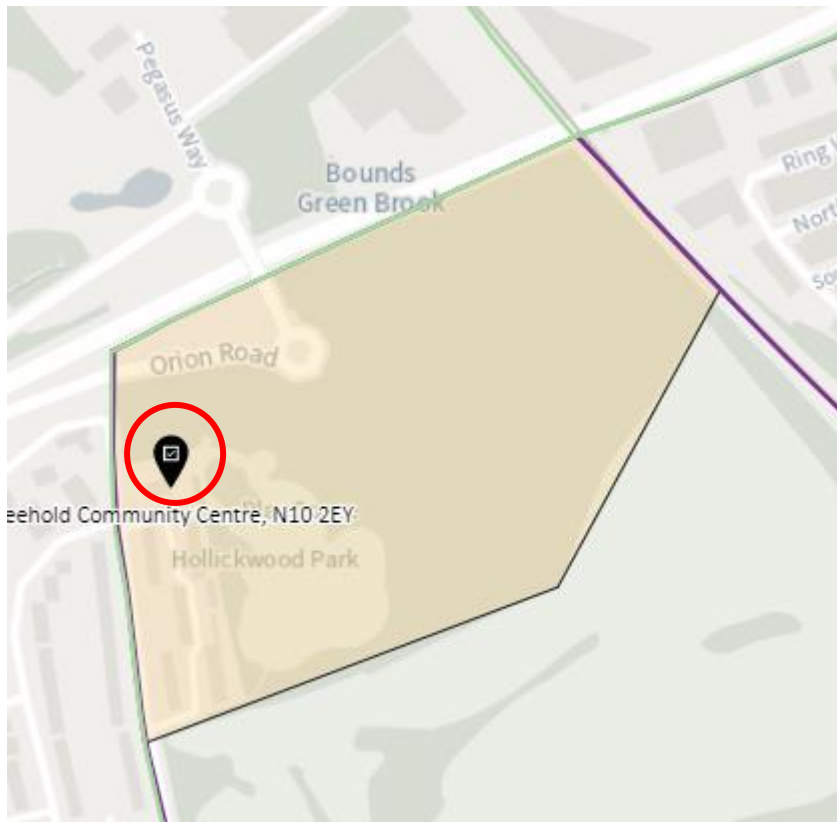
South Tottenham	Tottenham	SOT-A	Welbourne Children Centre, Stainby Road, London, N15 4EA
South Tottenham	Tottenham	SOT-B	Earlsmead Primary School, Wakefield Road entrance, London, N15 4PW
South Tottenham	Tottenham	SOT-C	Crowland Primary School, Crowland Road, London, N15 6UX
South Tottenham	Tottenham	SOT-D	Ferry Lane Primary School, Jarrow Road, Ferry Lane Estate, London, N17 9PS
St Ann's	Tottenham	STA-A	St John Vianney, Stanley Road, London, N15 3HD
St Ann's	Tottenham	STA-B	Chestnuts Primary School, Etherley Road, London, N15 3AS
St Ann's	Tottenham	STA-C	St Ann's Church Hall, Avenue Road, London, N15 5JH
Stroud Green	Hornsey & Wood Green	STG-A	Hornsey Vale Community Centre, 60 Mayfield Road, N8 9LP
Stroud Green	Hornsey & Wood Green	STG-B	Holy Trinity Church Hall, Stapleton Hall Road, London, N4 4RH
Stroud Green	Hornsey & Wood Green	STG-C	Stroud Green School, Corner of Woodstock Road and Perth Road, London, N4 3EX
Stroud Green	Tottenham	STG-CT	Stroud Green School, Corner of Woodstock Road and Perth Road, London, N4 3EX
Tottenham Central	Tottenham	TCL-A	Miller Memorial Hall, The Avenue, London, N17 6TG
Tottenham Central	Tottenham	TCL-B	Bruce Grove Primary School, Sperling Road, London, N17 6UH
Tottenham Central	Tottenham	TCL-C	Tottenham Green Leisure Centre, 1 Philip Lane, London, N15 4JA
Tottenham Hale	Tottenham	THL-A	Mulberry Primary School, Parkhurst Road, London, N17 9RB
Tottenham Hale	Tottenham	THL-B	Mitchley Road Halls, Mitchley Road, London, N17 9HG
Tottenham Hale	Tottenham	THL-C	The Engine Room, Eagle Heights, Lebus Street, London, N17 9FU
West Green	Tottenham	WEG-A	St Benet Fink Hall, Walpole Road, London, N17 6BH
West Green	Hornsey & Wood Green	WEG-AH	St Benet Fink Hall, Walpole Road, London, N17 6BH
West Green	Tottenham	WEG-B	Broadwater Farm Community Centre, Adams Road, Tottenham, London, N17 6HE
West Green	Tottenham	WEG-C	Milton Road Community Centre, Between Willow Walk & Milton Road, London, N15 3DT
West Green	Tottenham	WEG-D	St Phillips the Apostle Church Hall, Philip Lane, London, N15 4HJ
White Hart Lane	Tottenham	WHL-A	Coles Park, White Hart Lane, London, N17 7JP
White Hart Lane	Hornsey & Wood Green	WHL-BH	Eldon Road Baptist Church, Eldon Road, London, N22 5DT



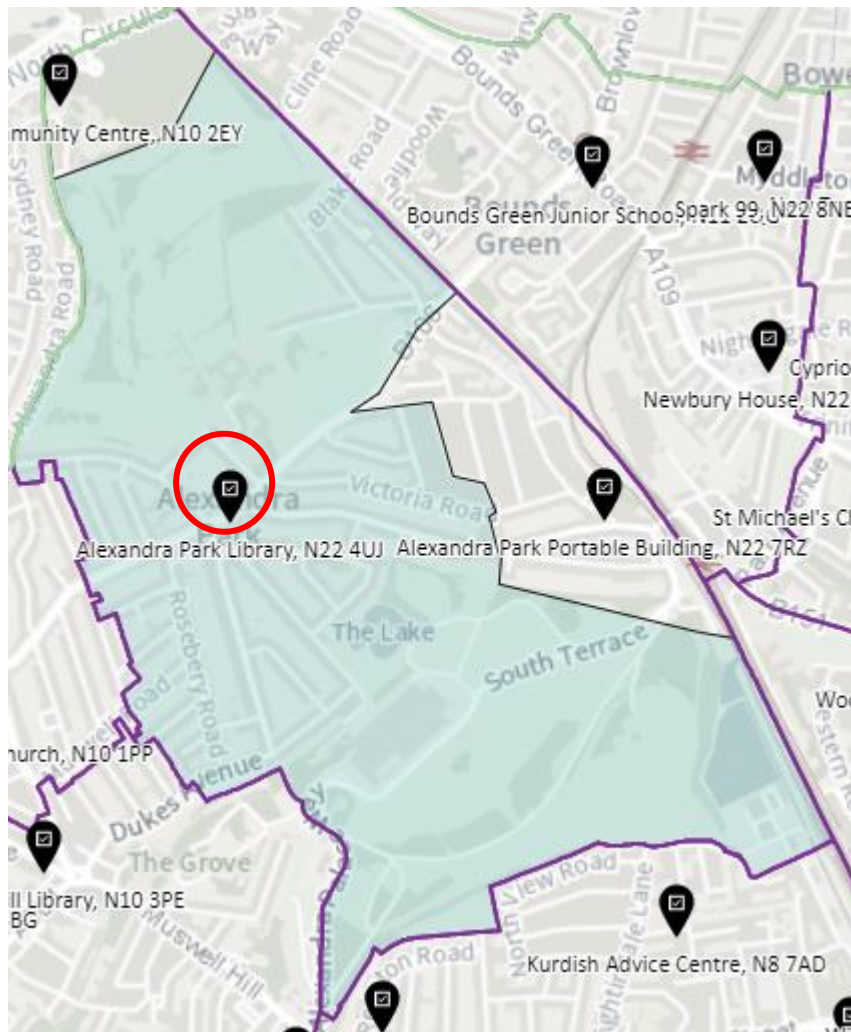
White Hart Lane	Tottenham	WHL-C	Trinity Church, 8 Gospatrick Road, London, N17 7EE
White Hart Lane	Tottenham	WHL-D	Risley Avenue Primary School, The Roundway, Tottenham, London, N17 7AB
Woodside	Hornsey & Wood Green	WOD-A	New Testament Church of God, Arcadian Gardens, High Road, London, N22 8JR
Woodside	Tottenham	WOD-AT	New Testament Church of God, Arcadian Gardens, High Road, London, N22 8JR
Woodside	Hornsey & Wood Green	WOD-B	Cypriot Community Centre, Earlham Grove, Wood Green, London, N22 5HJ
Woodside	Hornsey & Wood Green	WOD-C	St Michaels Church Hall, 37 Bounds Green Road, London, N22 8SD
Woodside	Hornsey & Wood Green	WOD-D	Winkfield Resource Centre, 33 Winkfield Road, London, N22 5RP

1. Ward: Alexandra Park

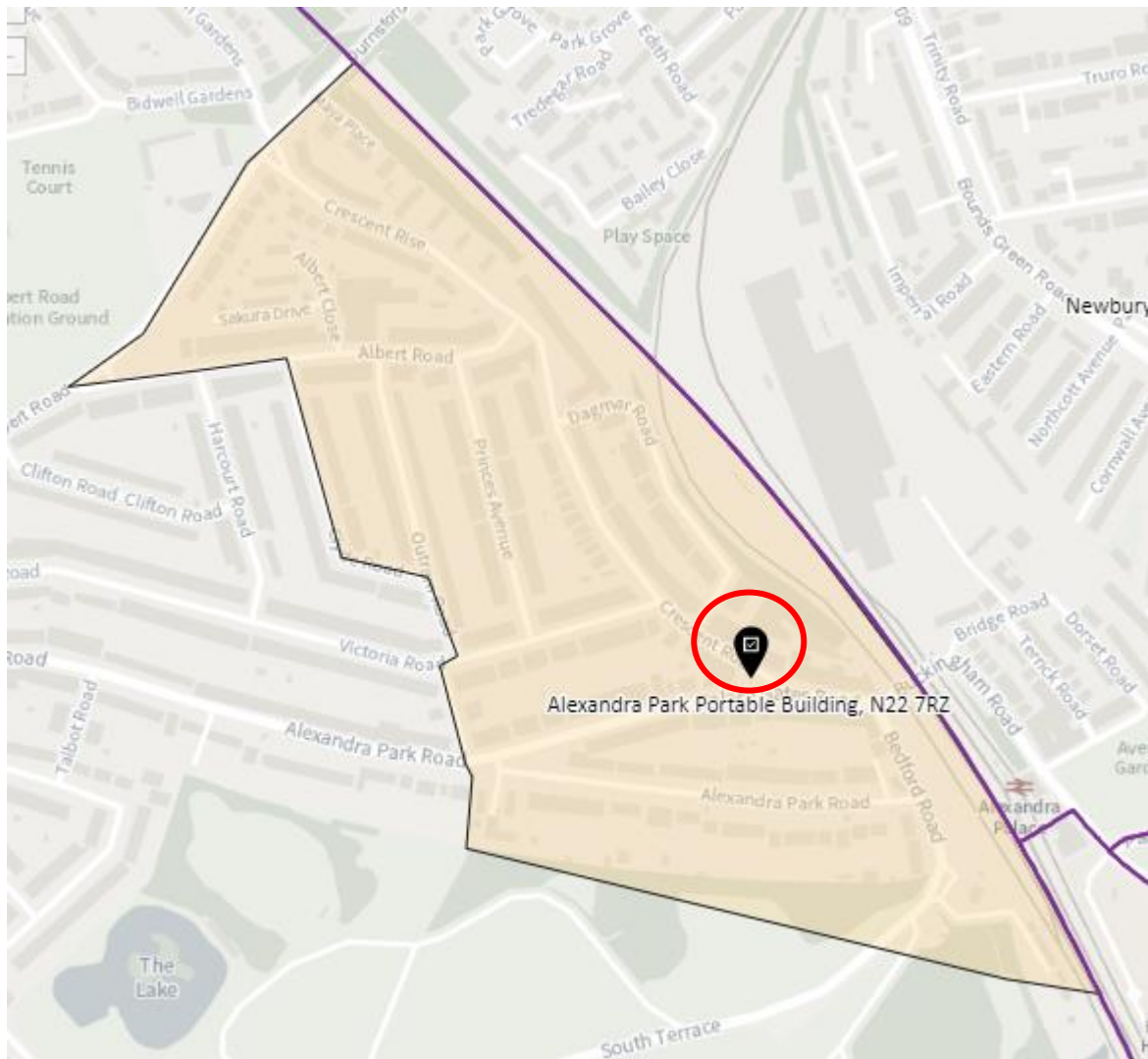
District: APK-A



District: APK-B

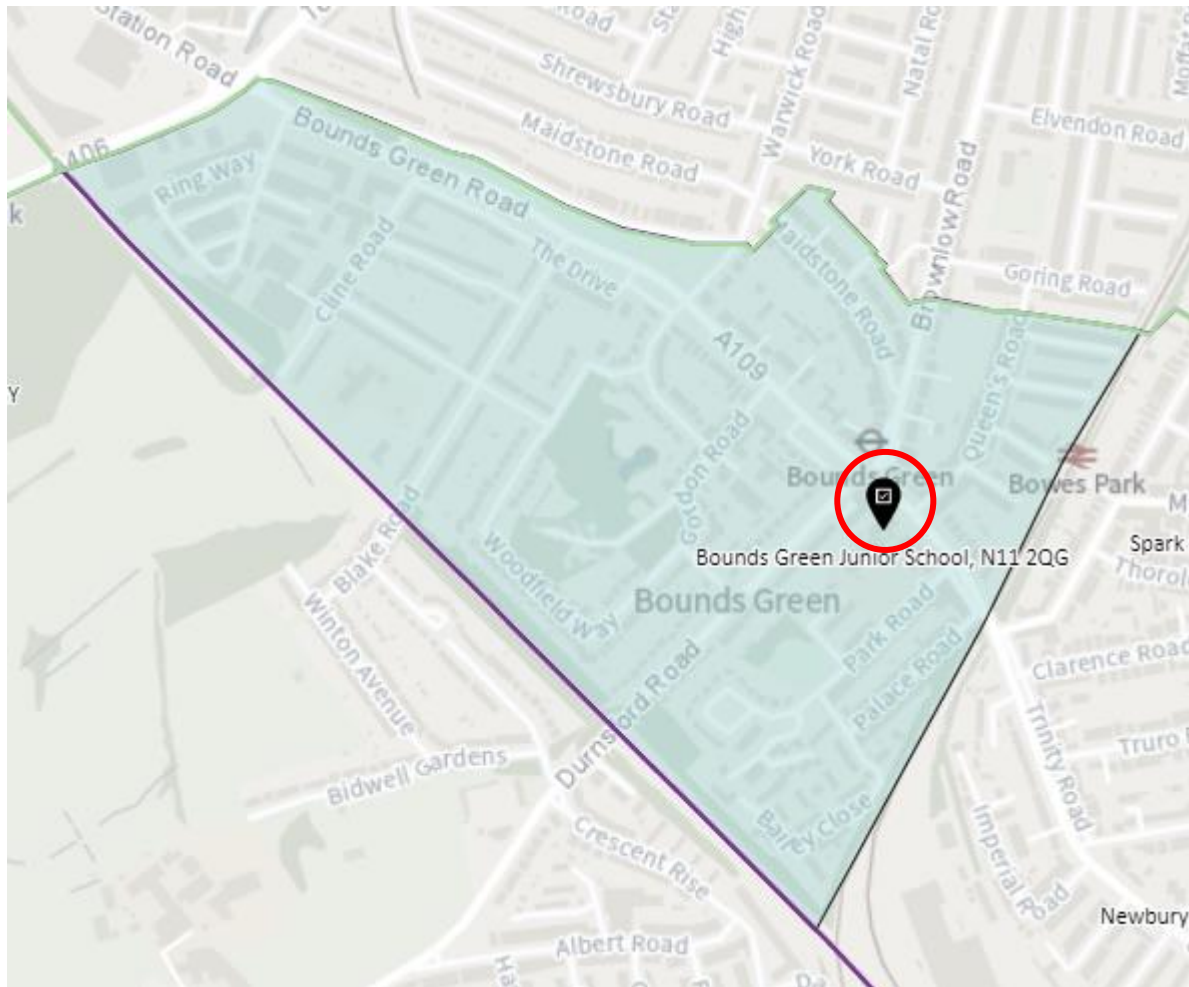


District: APK-C

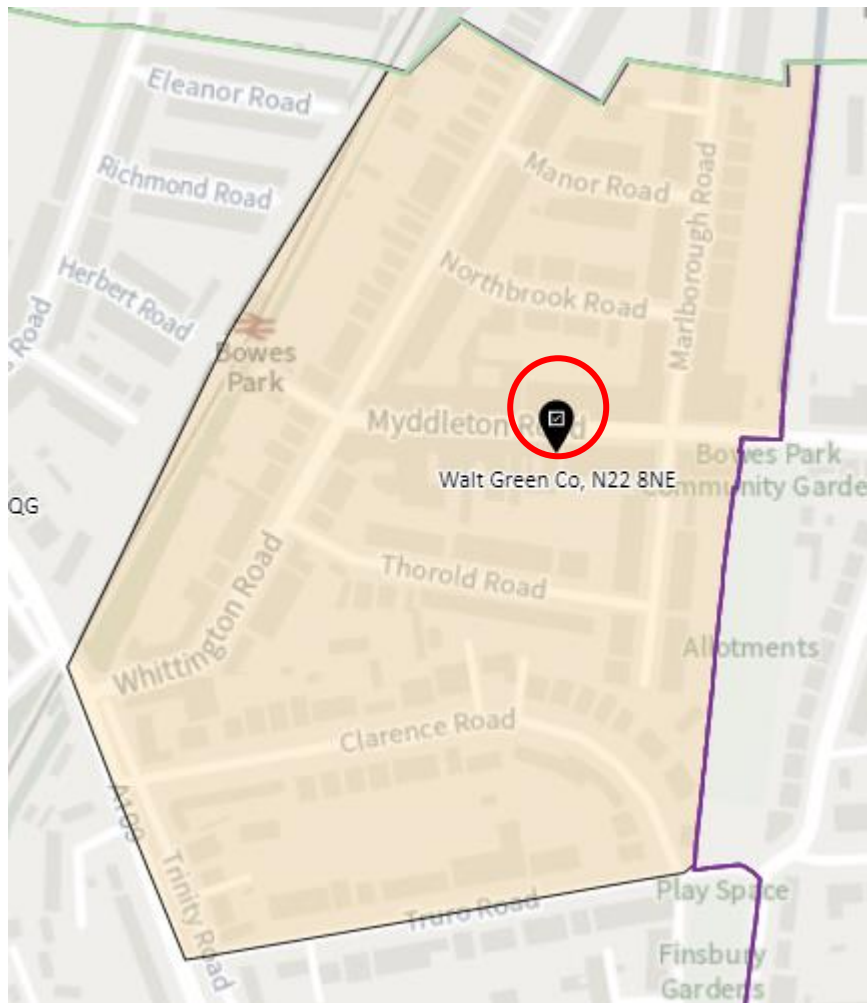


2. Ward: Bounds Green

District: BGR-A



District: BRG- B





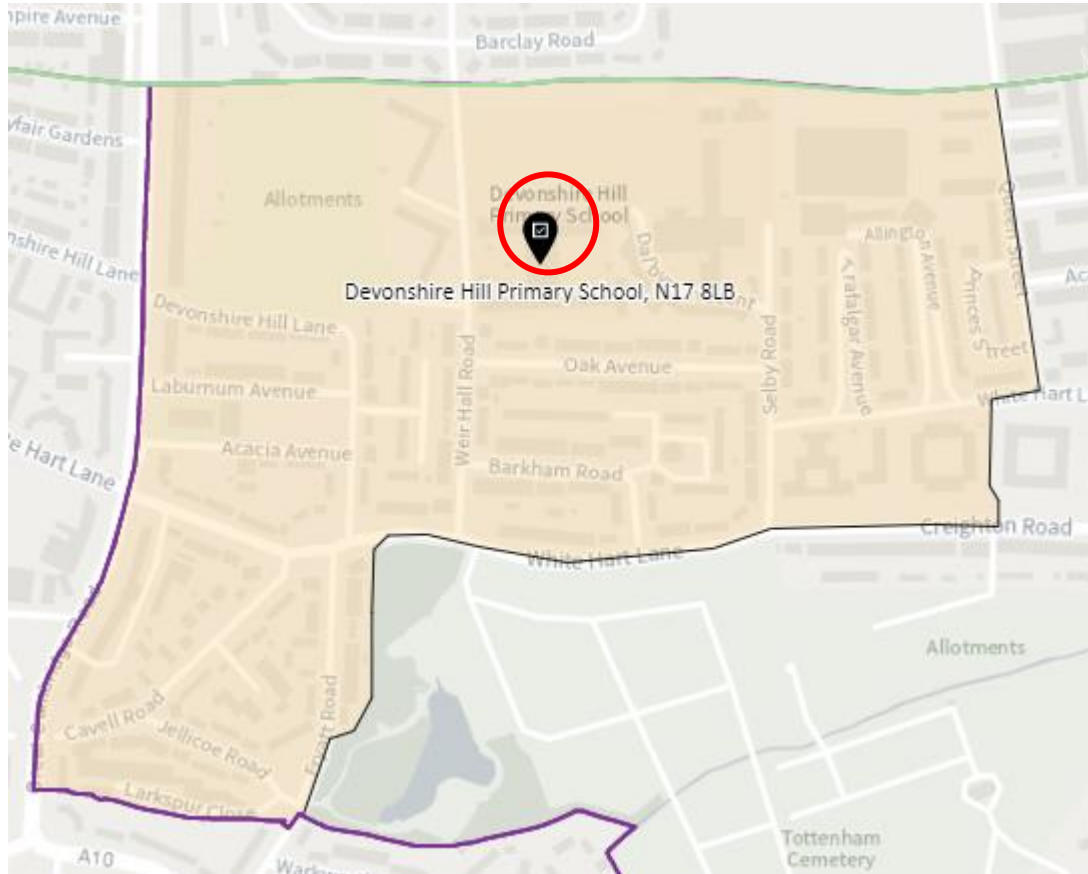
District: BGR-C





3. Ward: Bruce Castle

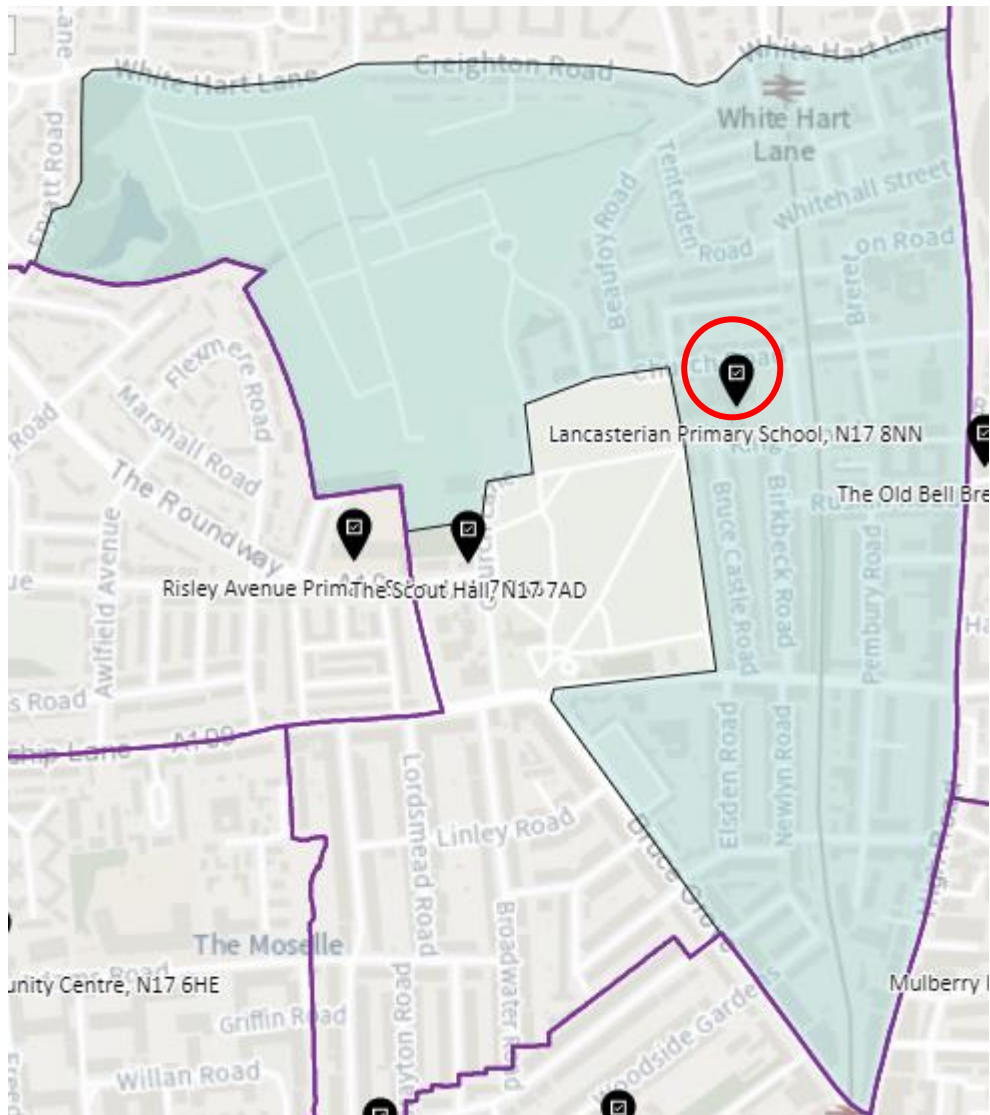
District: BRC-A



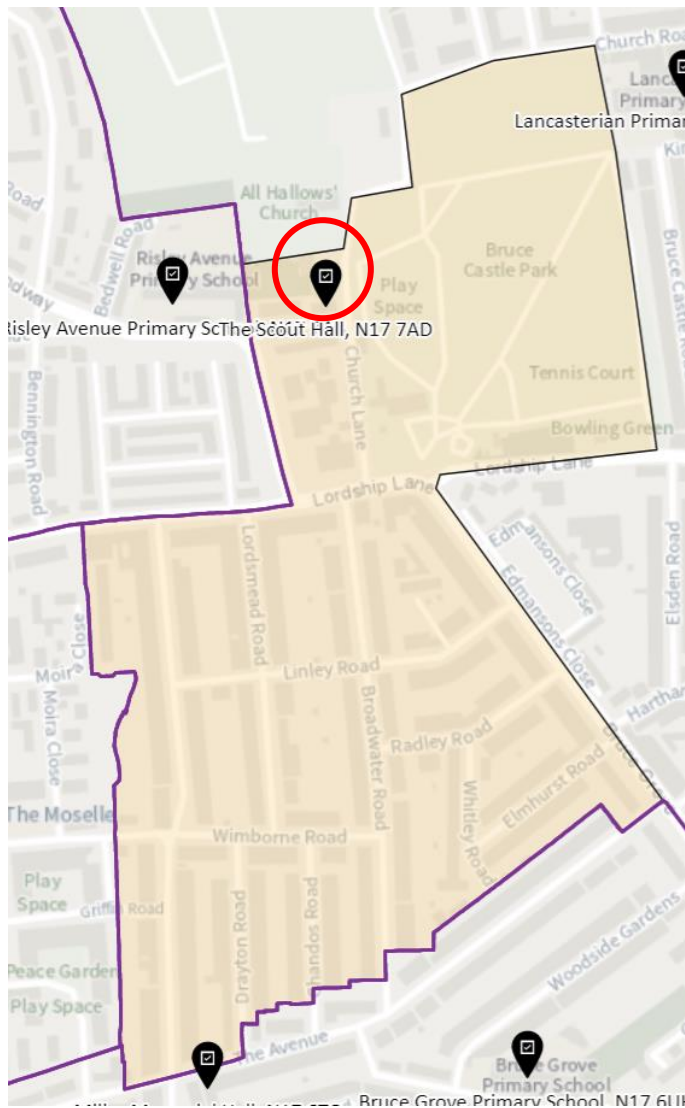
District: BCR-B



District: BRC-C

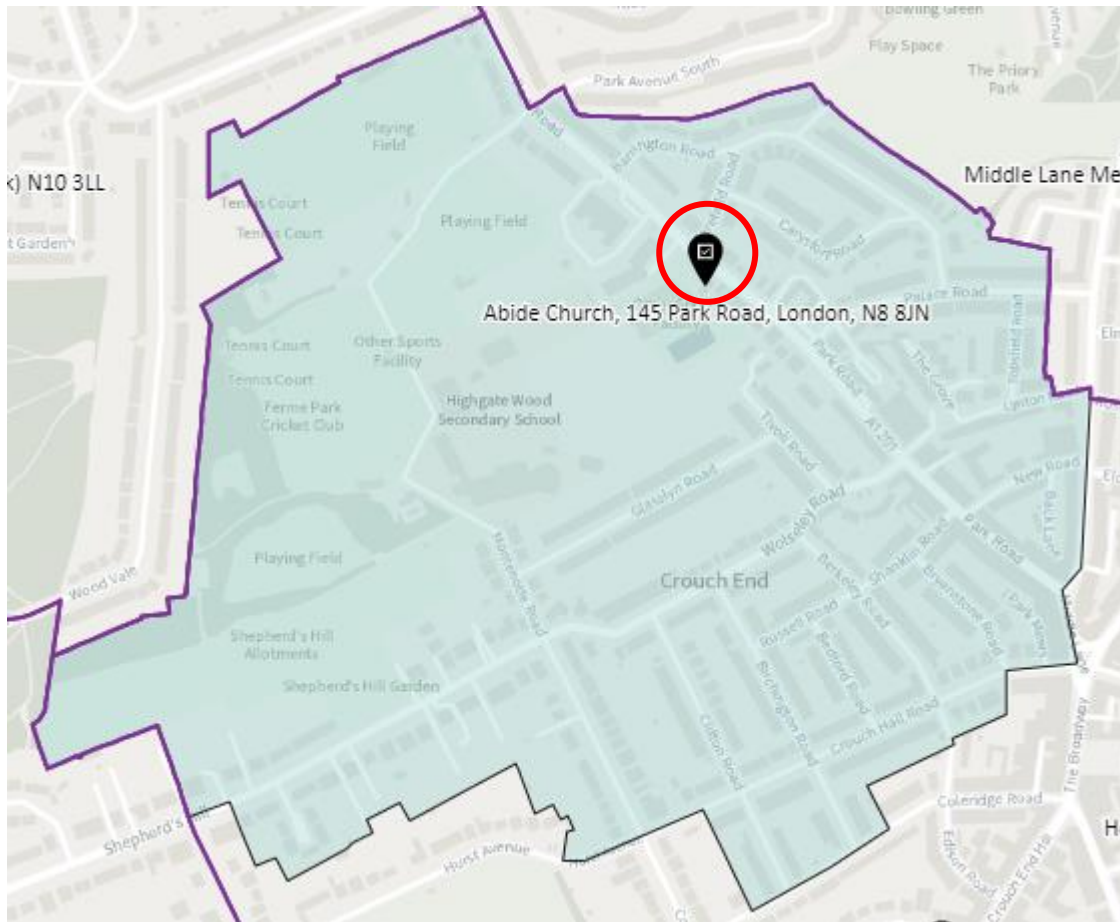


District: BRC-D

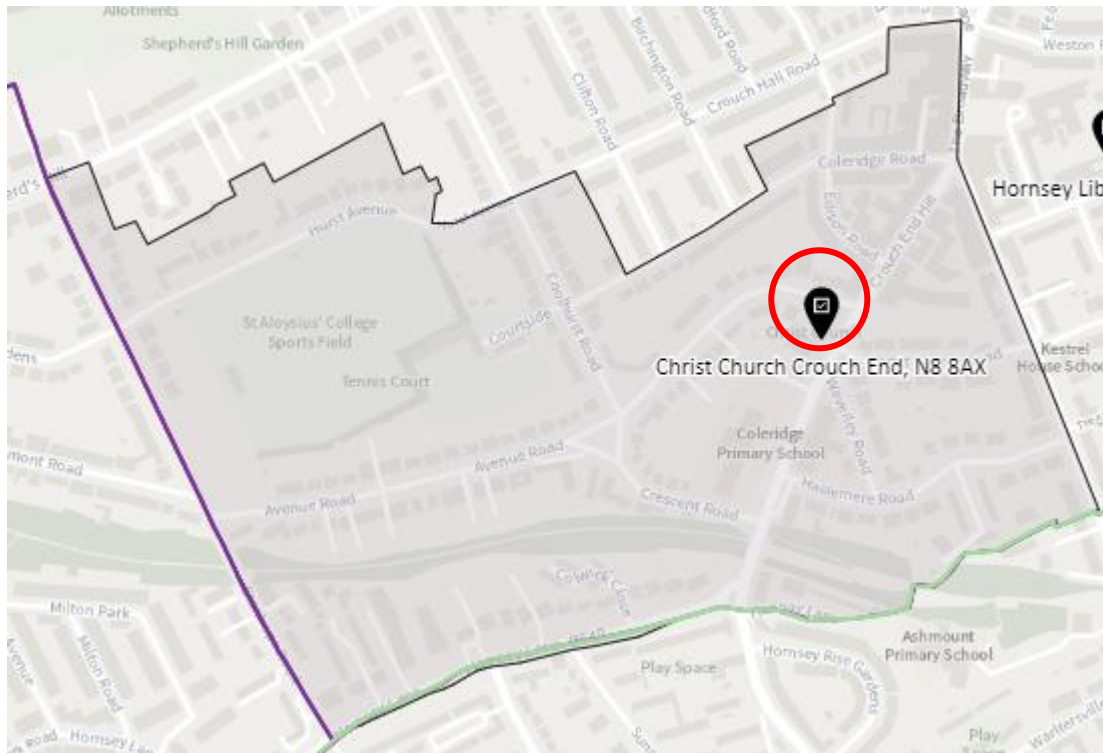


4. Ward: Crouch End

District: CEN-A

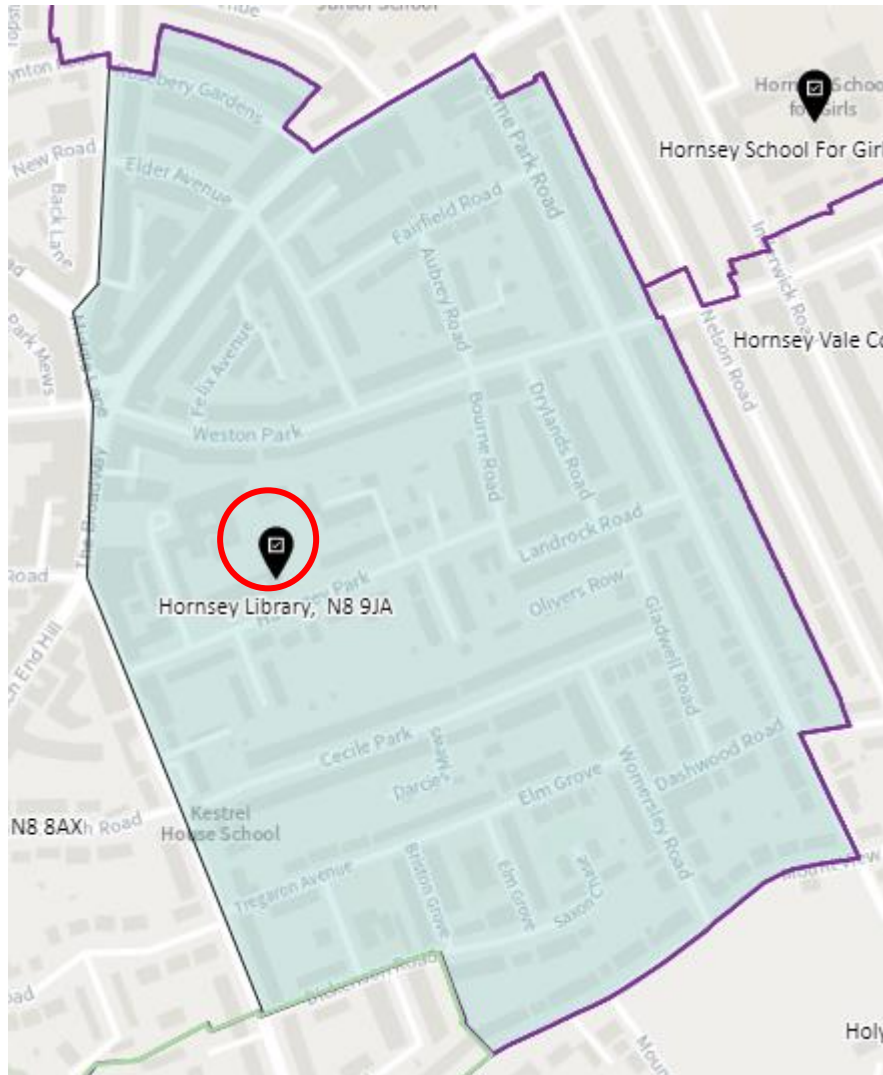


District: CEN-B





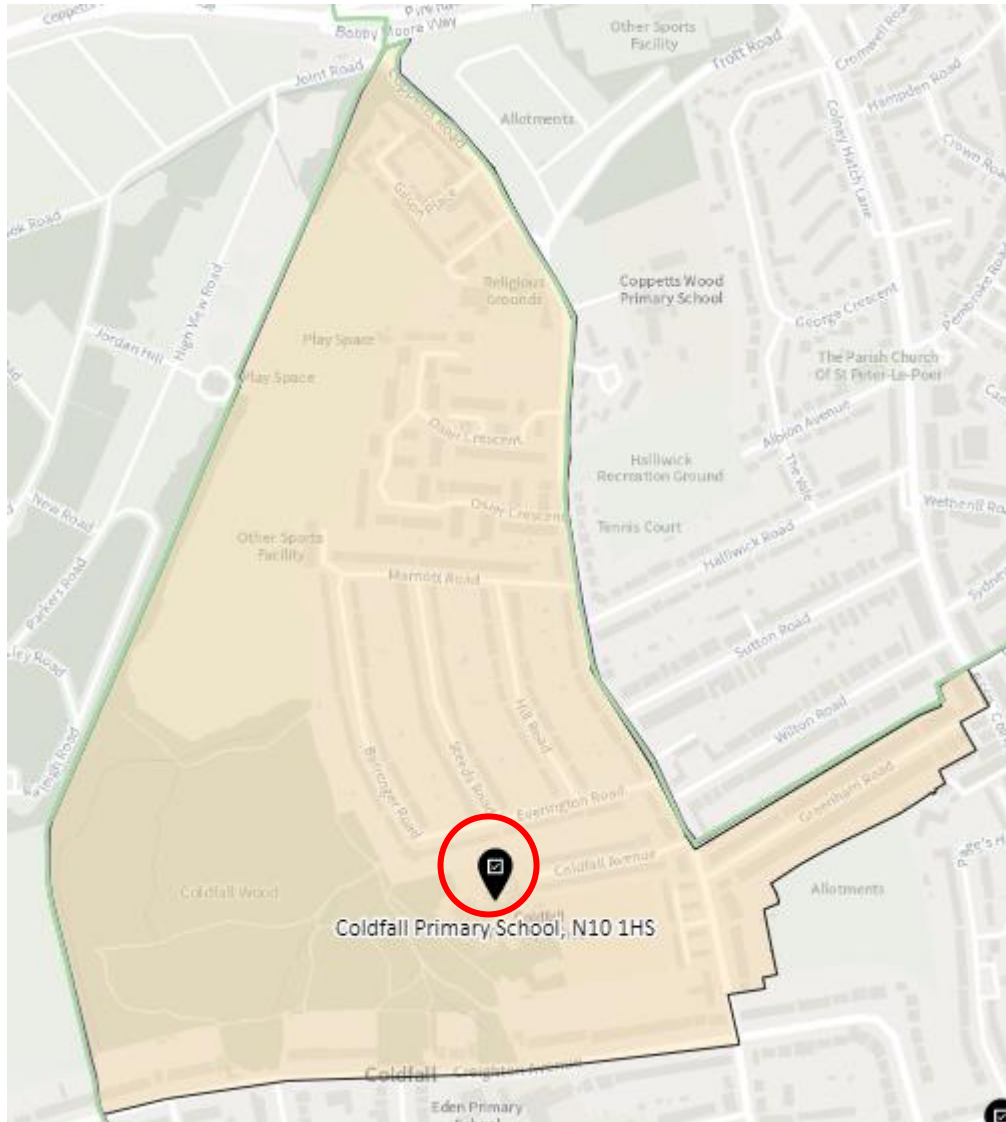
District: CEN-C



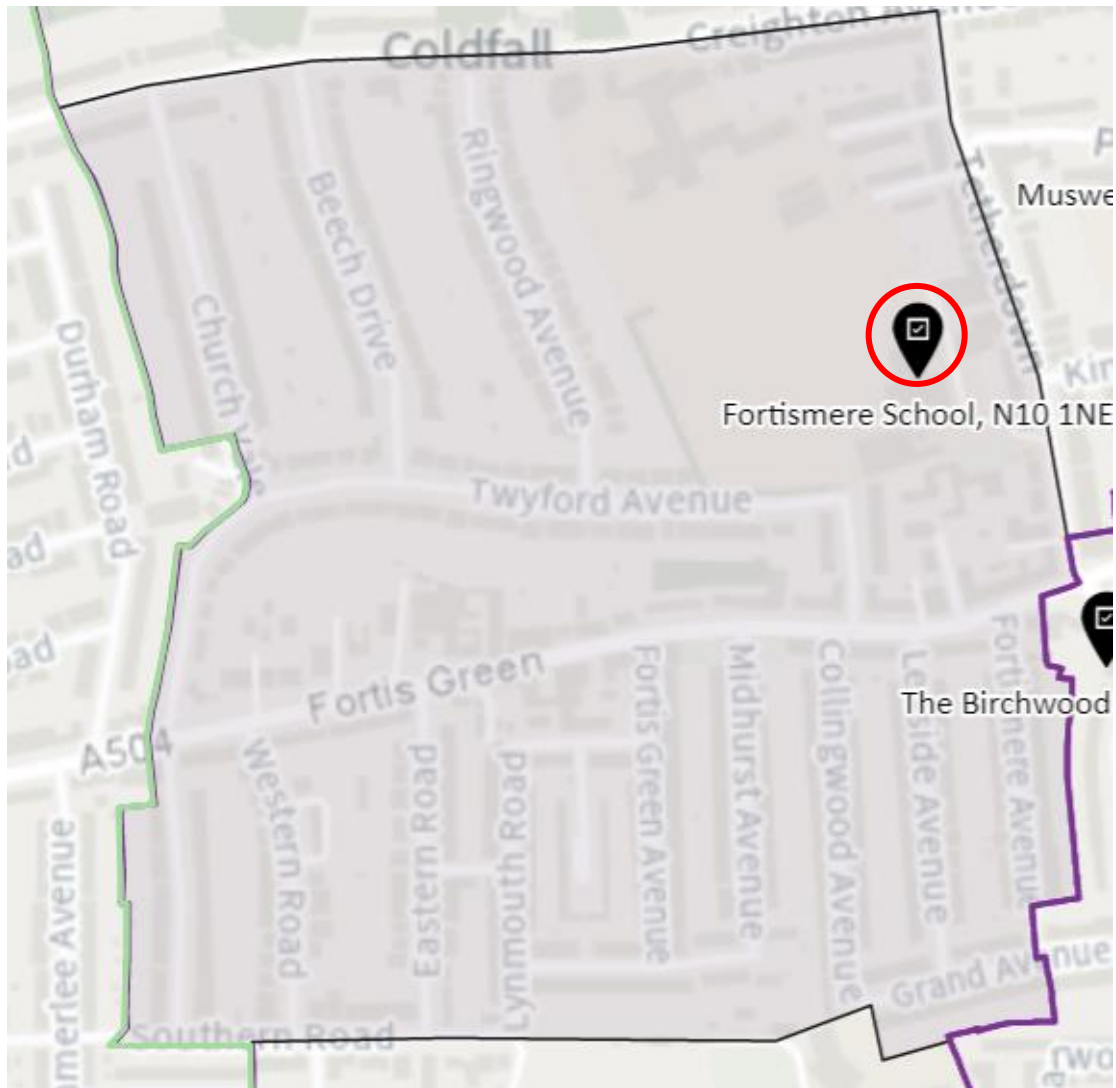


5. Ward: Fortis Green

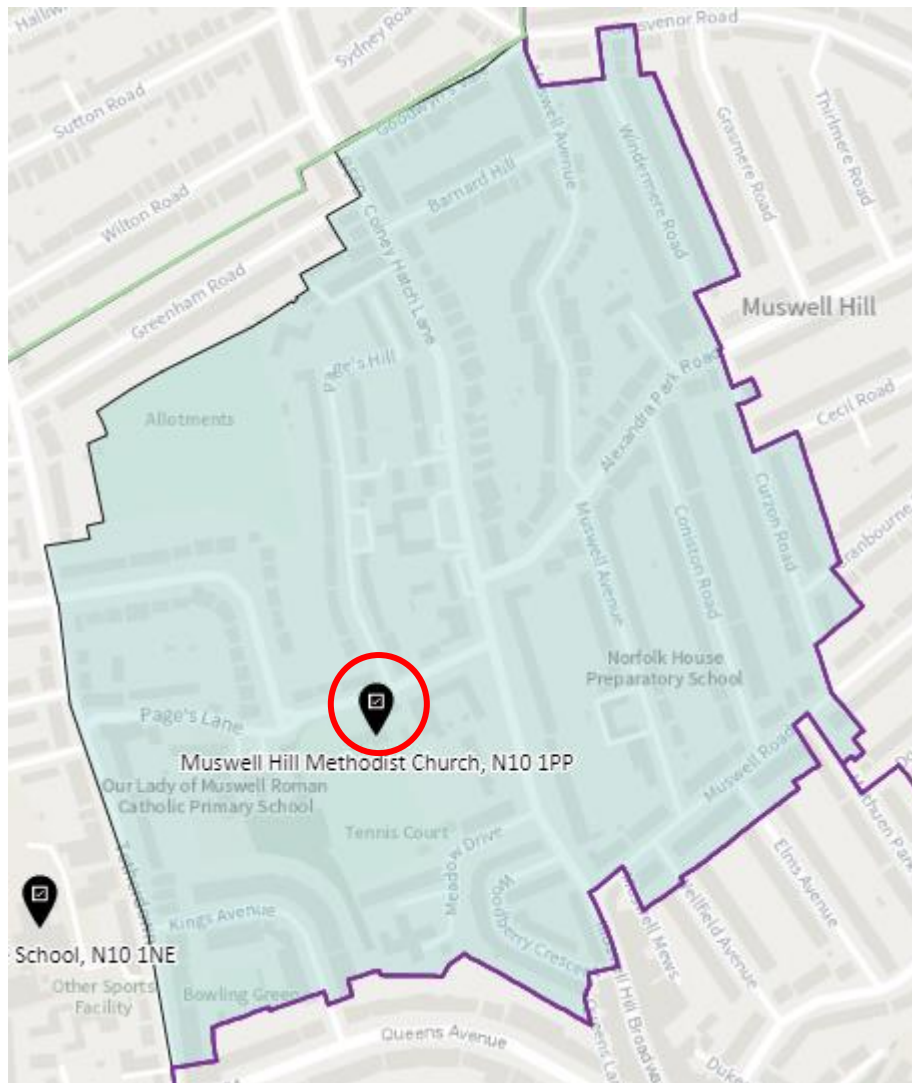
District: FGR-A



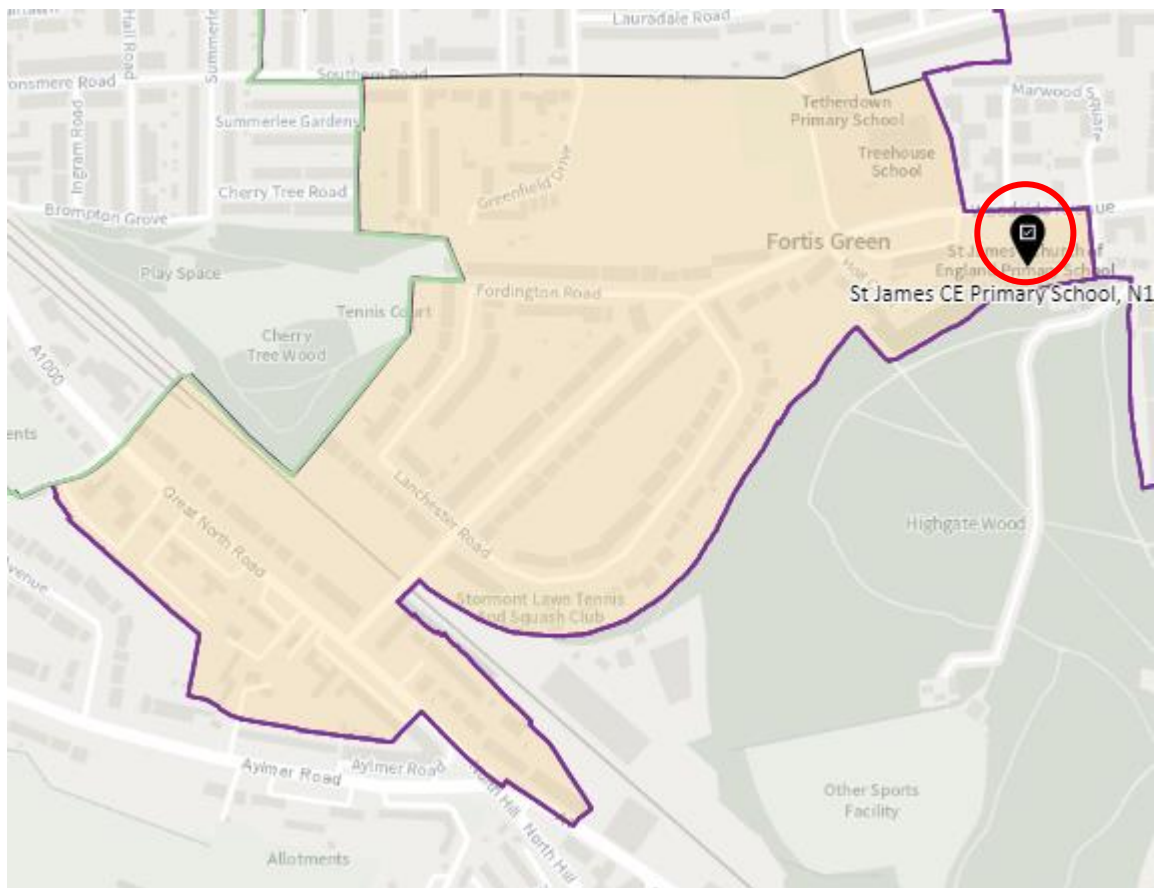
District: FGR-B



District: FGR-C

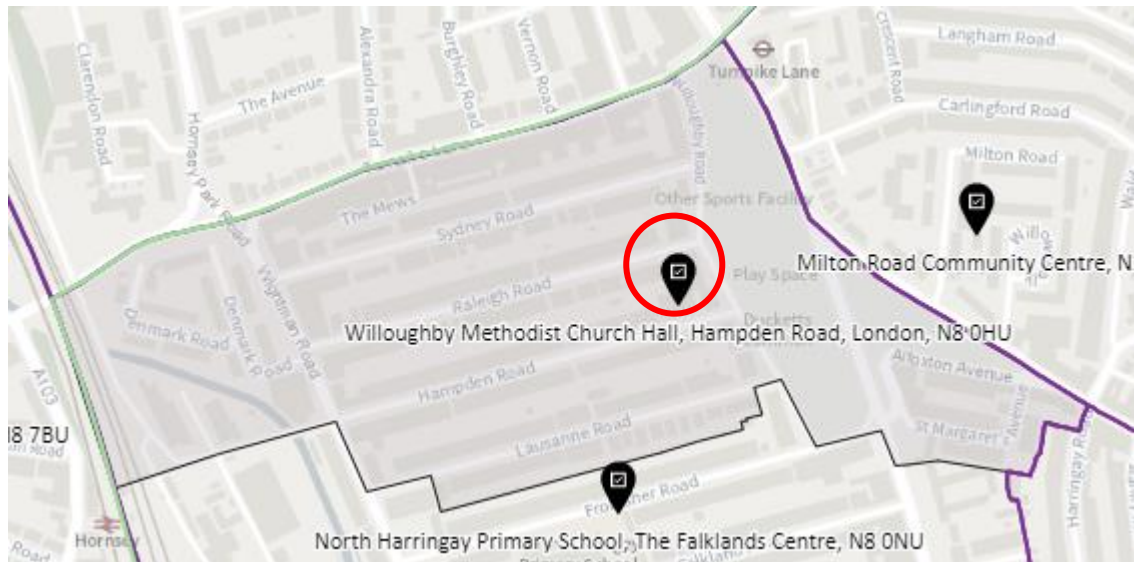


District: FGR-D



6. Ward: Harringay

District: HAR-A

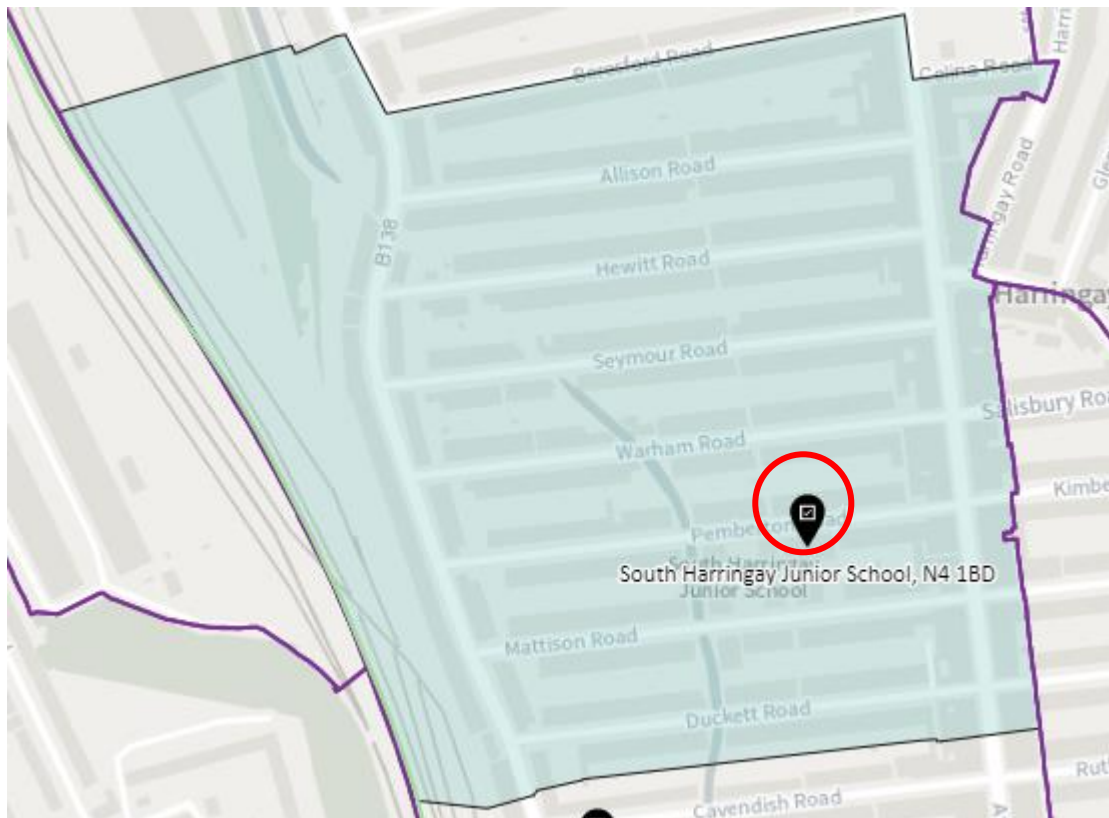


District: HAR-B



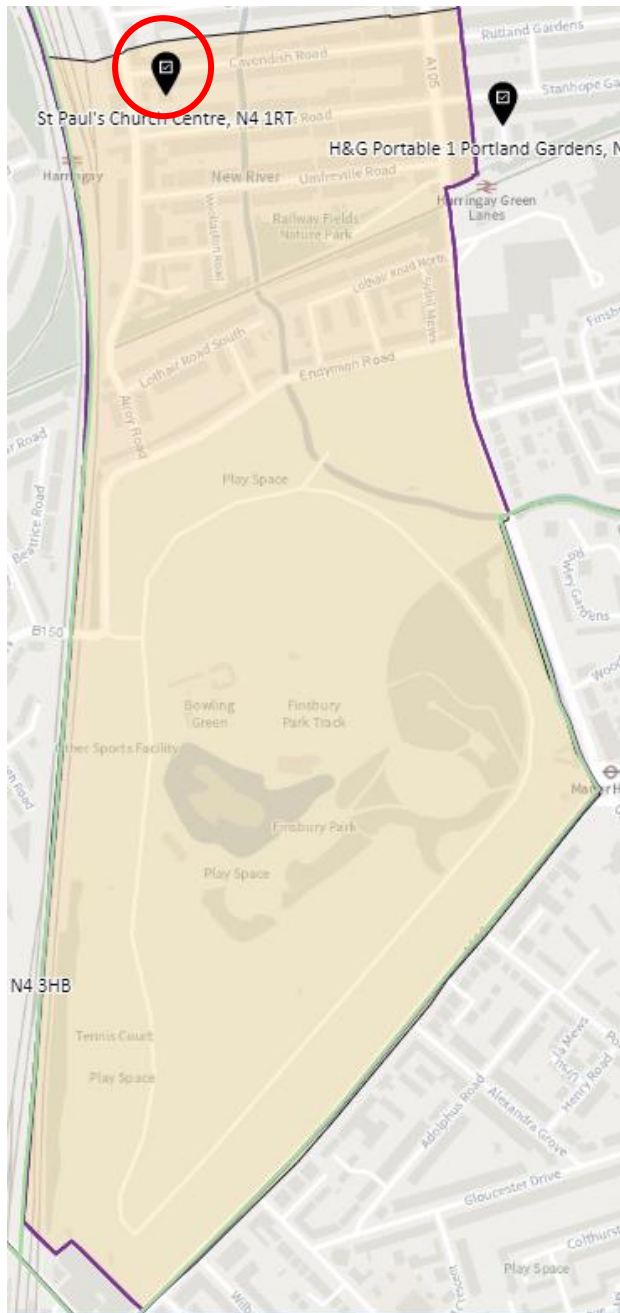


District: HAR-C



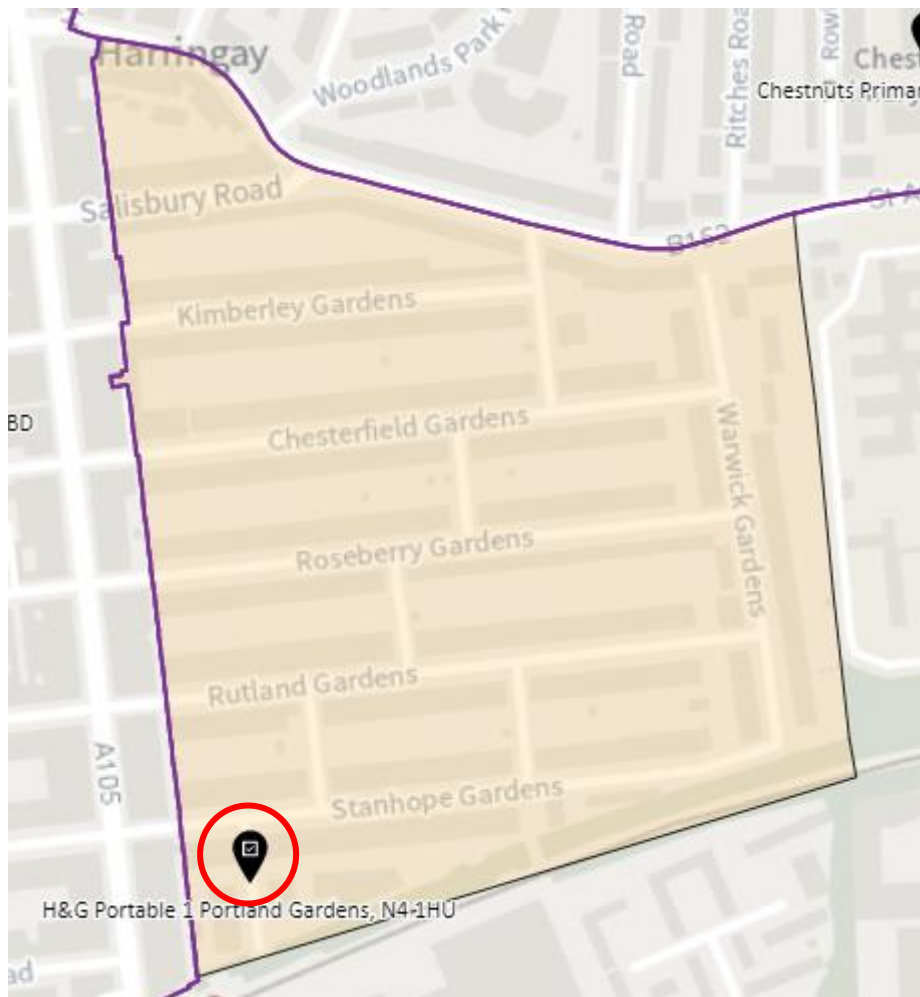


District: HAR-D

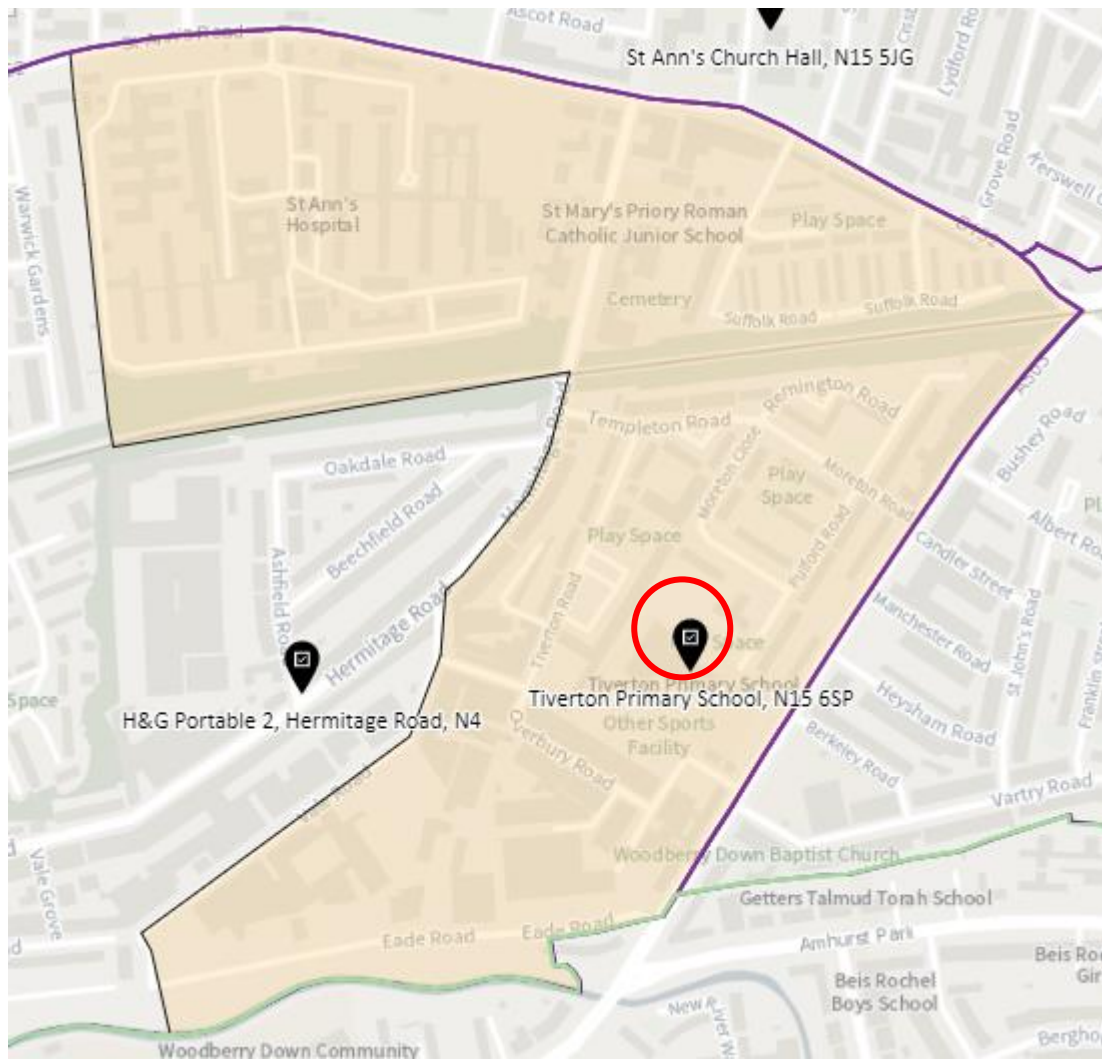


7. Ward: Hermitage & Gardens

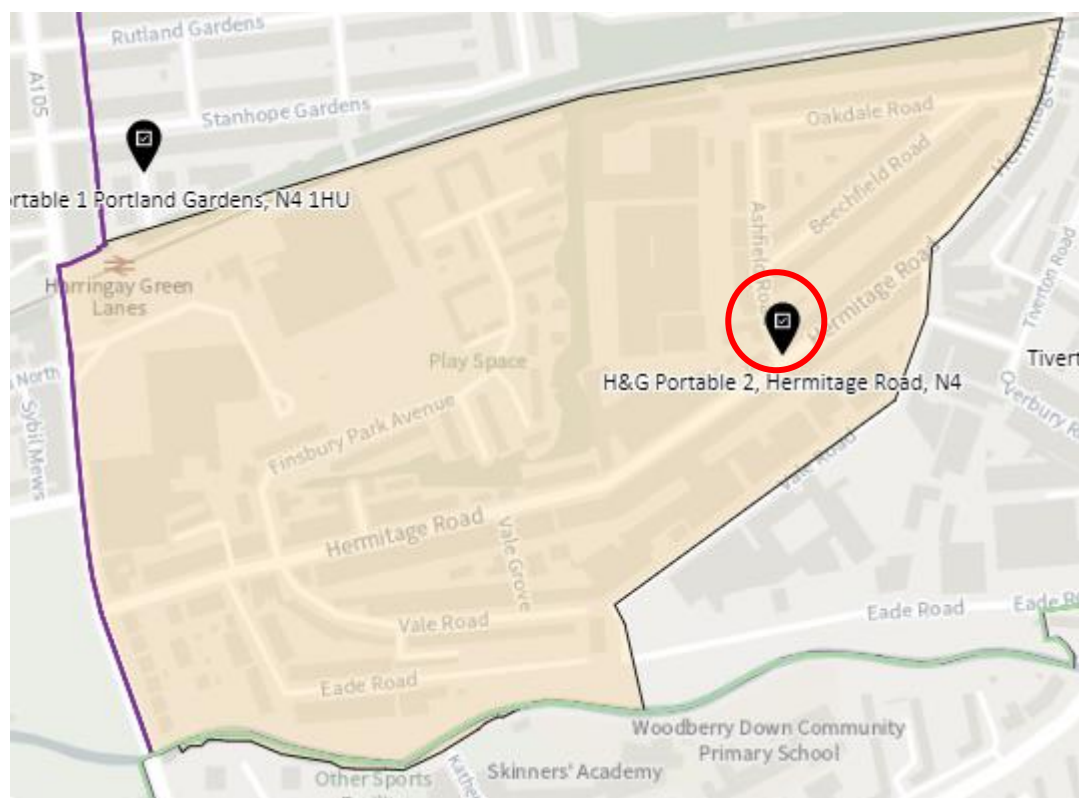
District: HEG-A



District: HEG-B

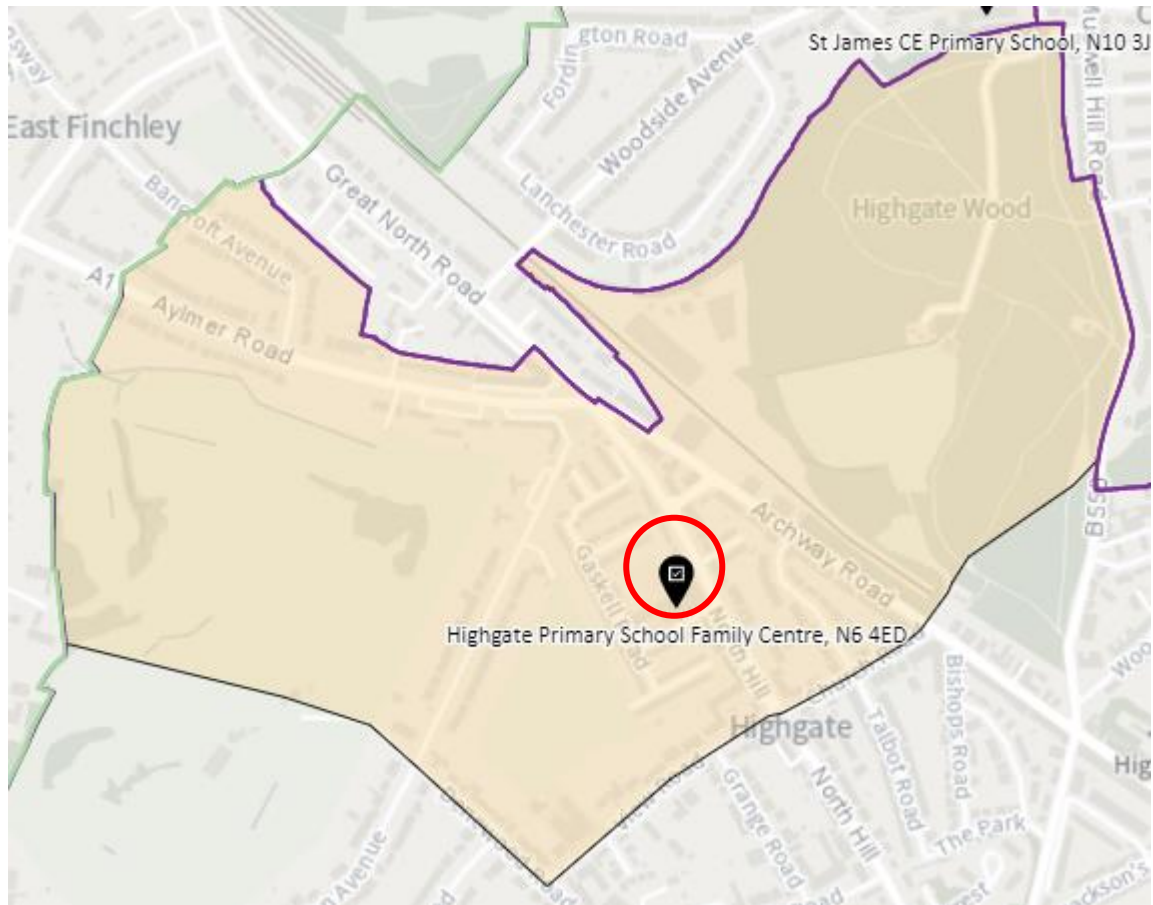


District: HEG-C



8. Ward: Highgate

District: HGH-A

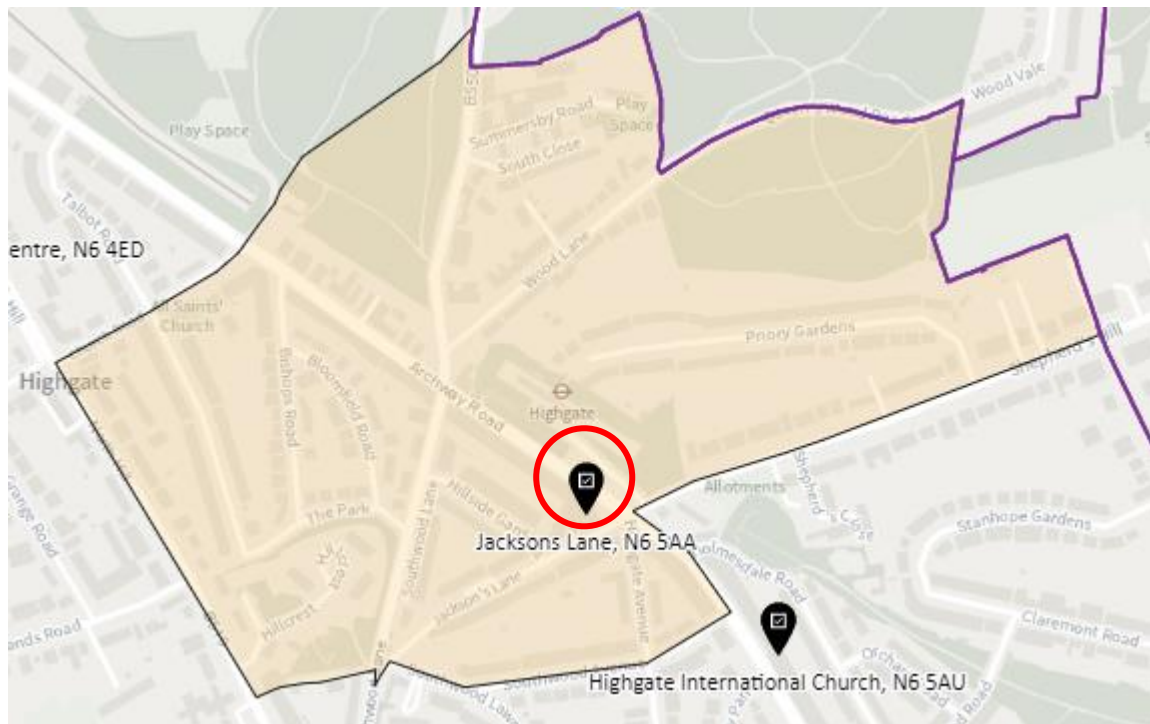


District: HGH-B



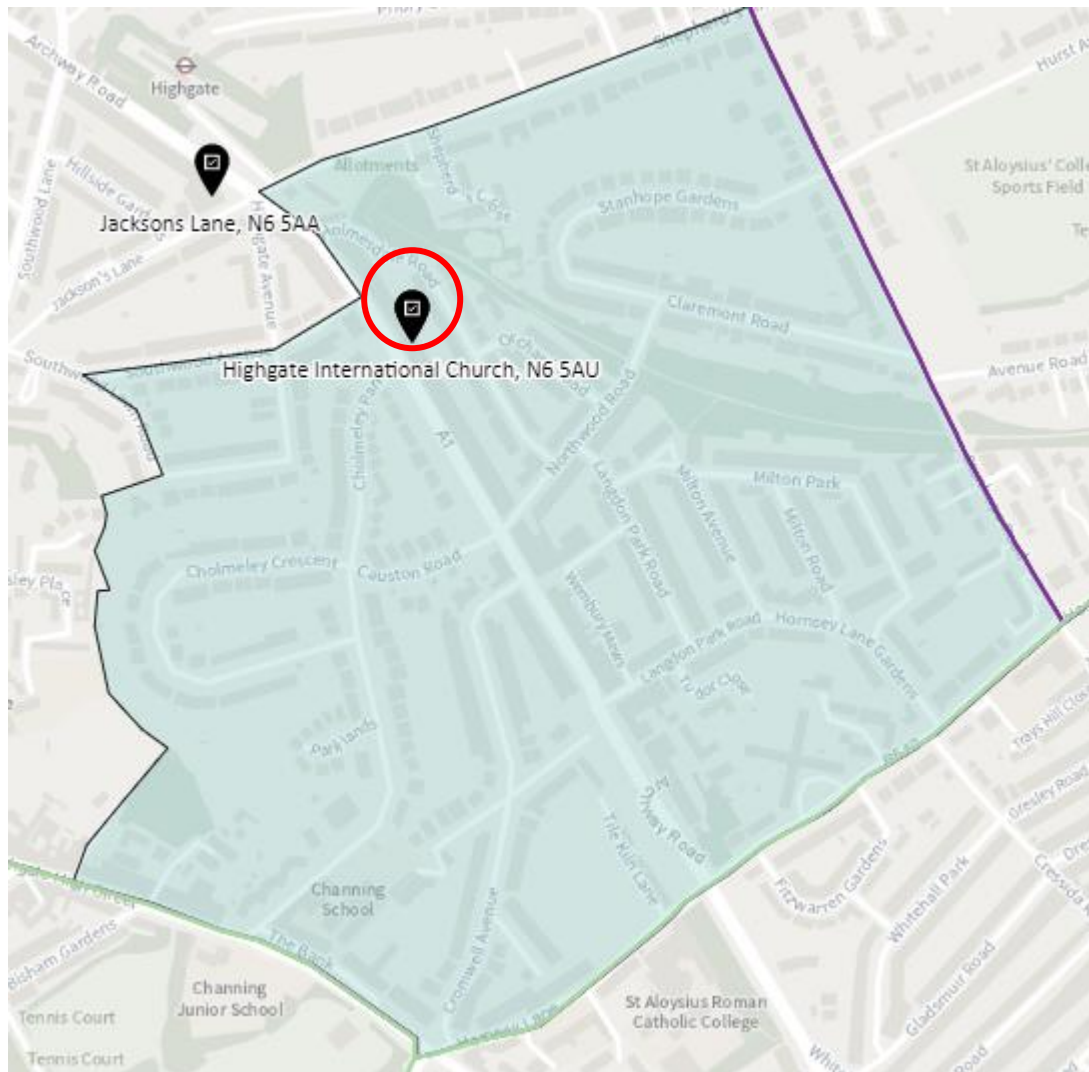


District: HGH-C





District: HGH-D

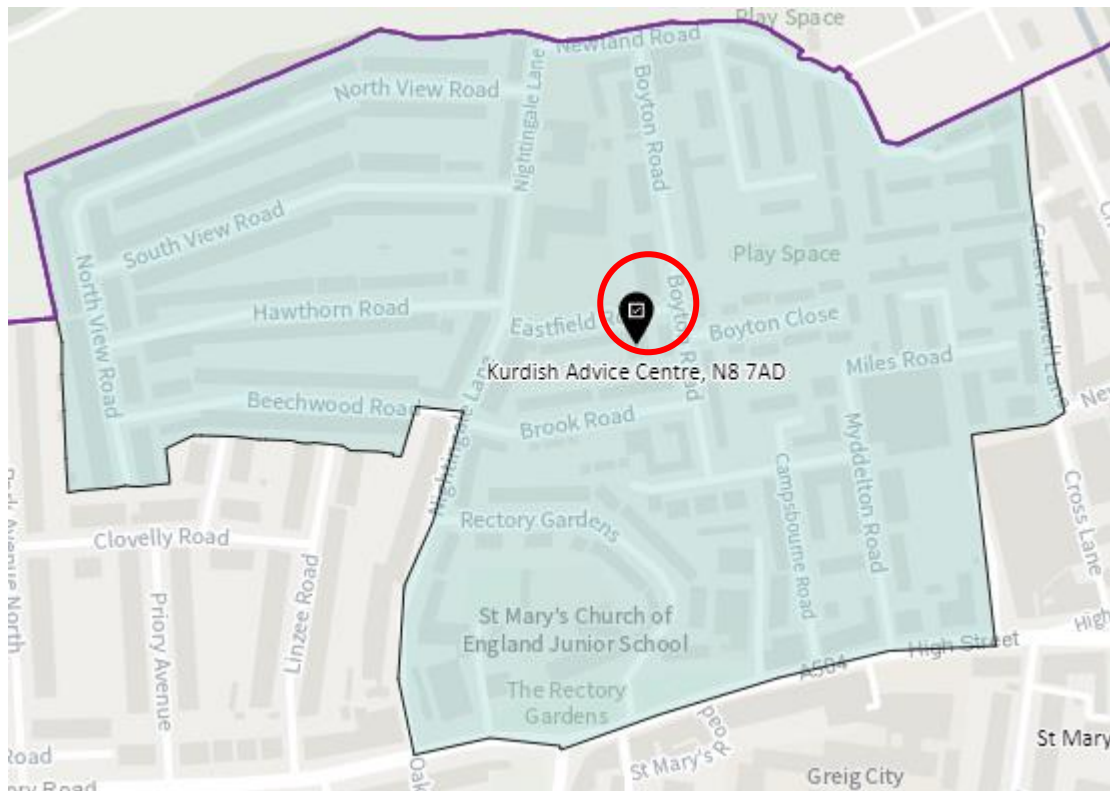


9. Ward: Hornsey

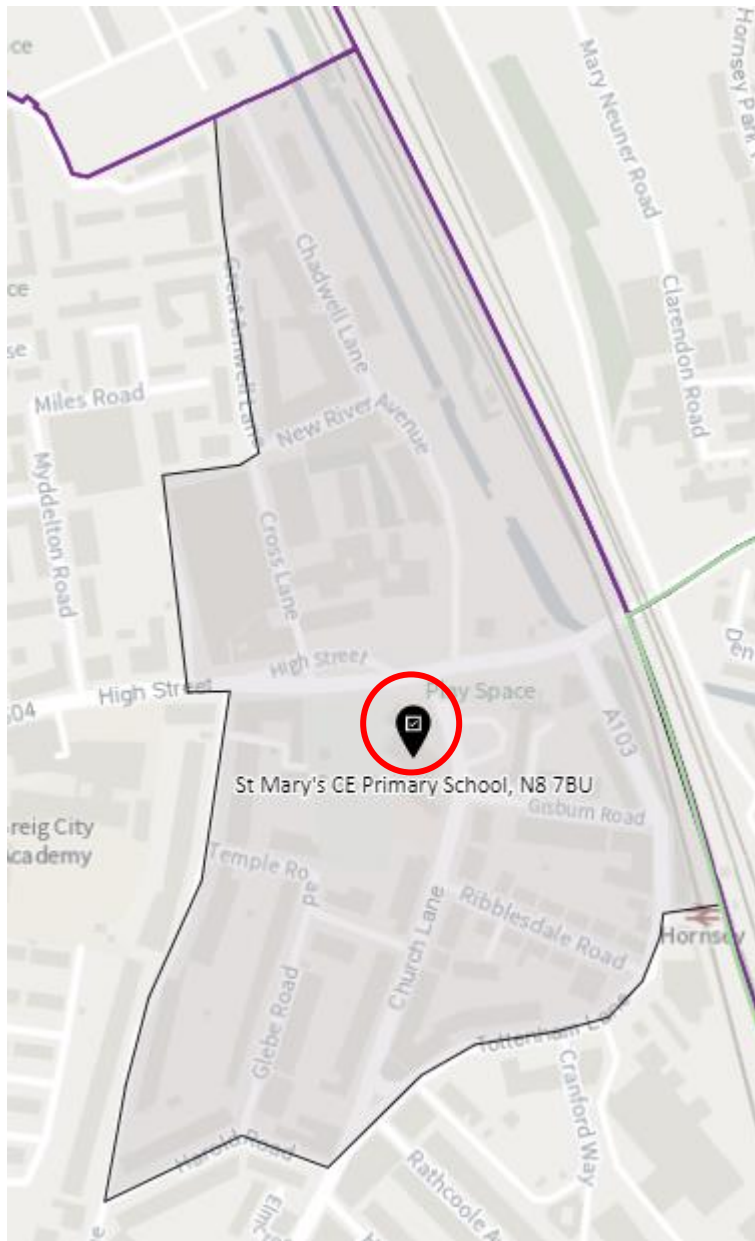
District: HRN-A



District: HRN-B



District: HRN-C

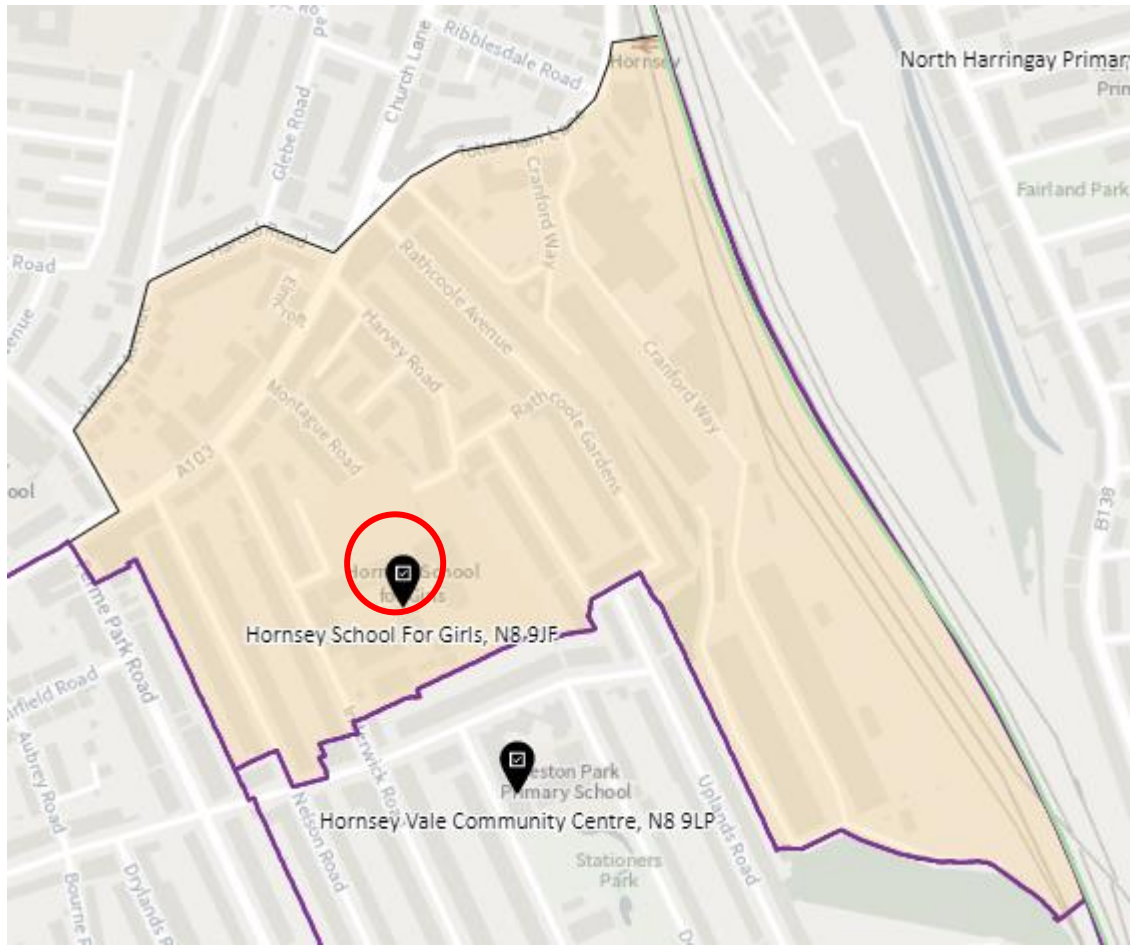


District: HRN- D



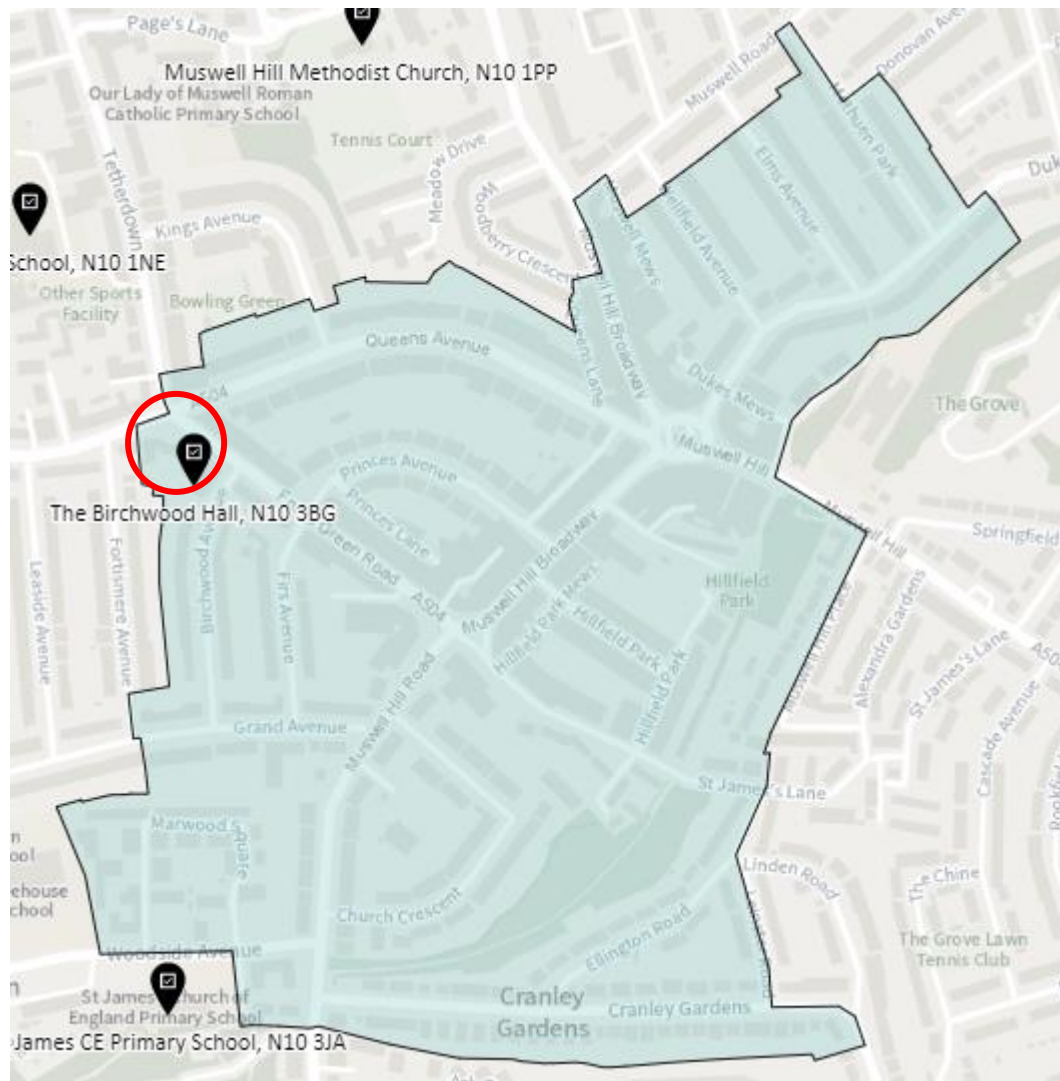


District: HRN-E



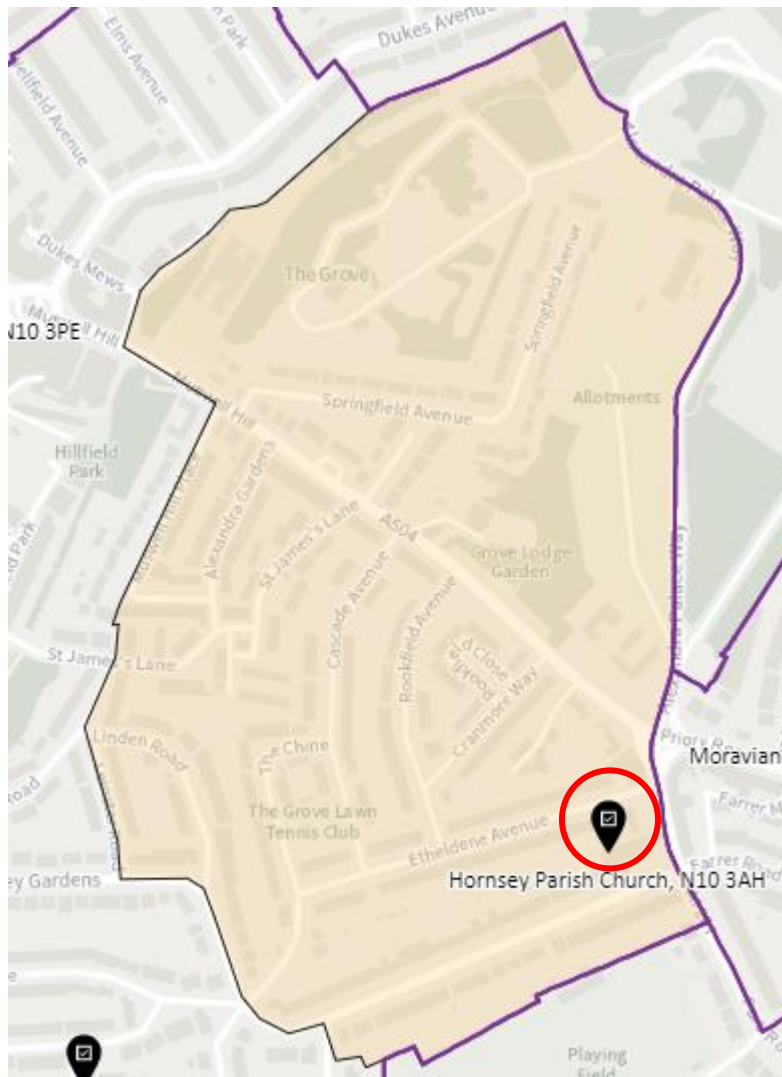
10. Ward: Muswell Hill

District: MUH-A

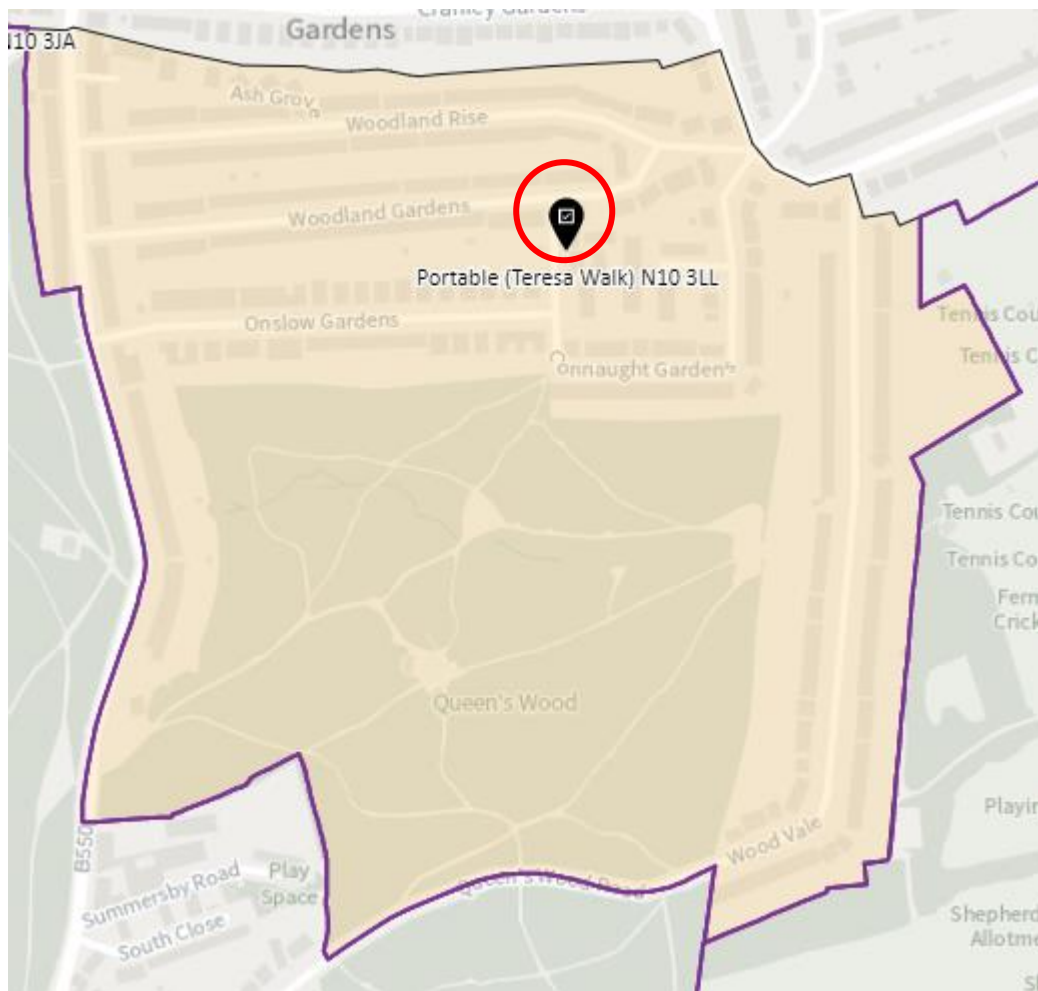




District: MUH-B

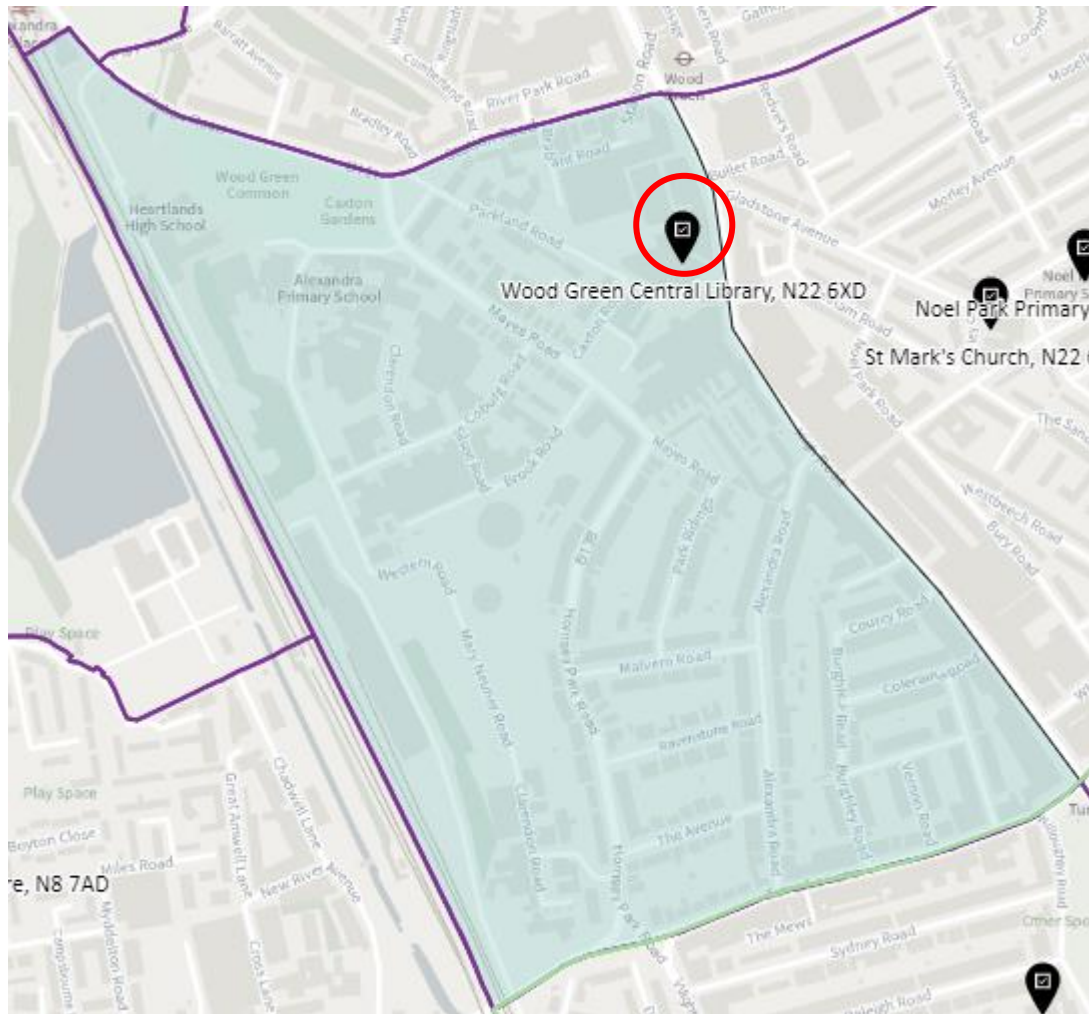


District: MUH-C

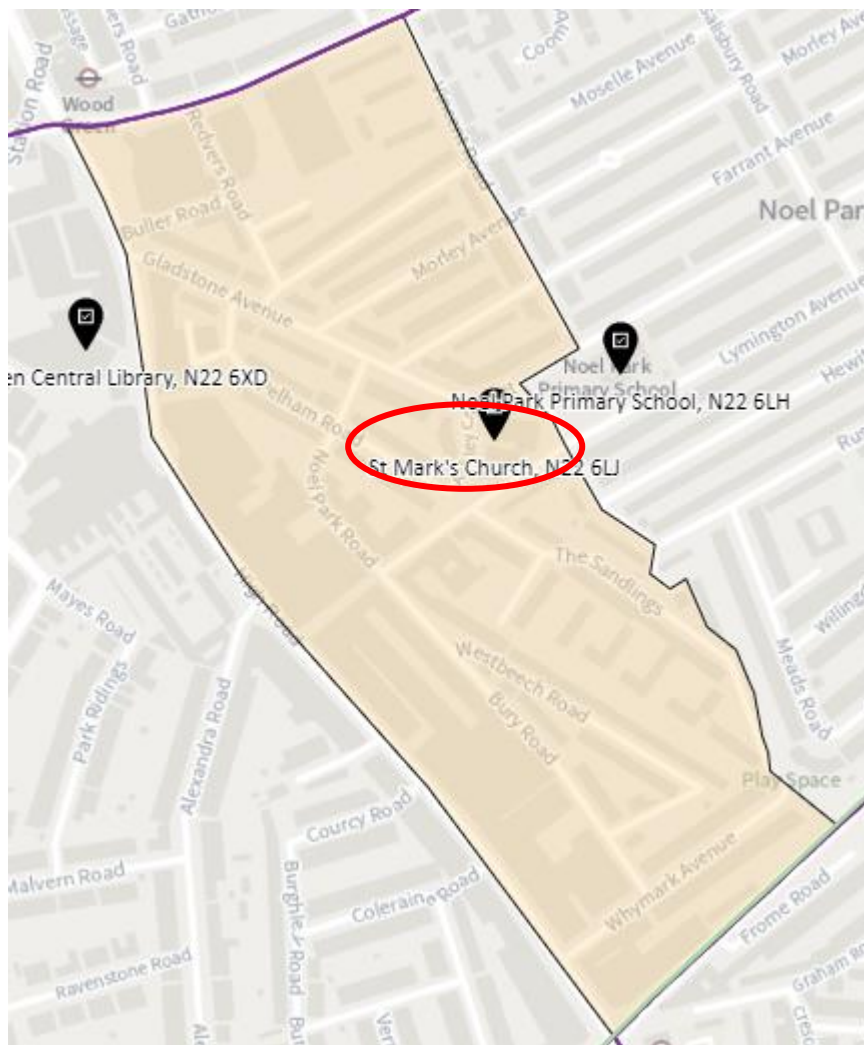


11. Ward: Noel Park

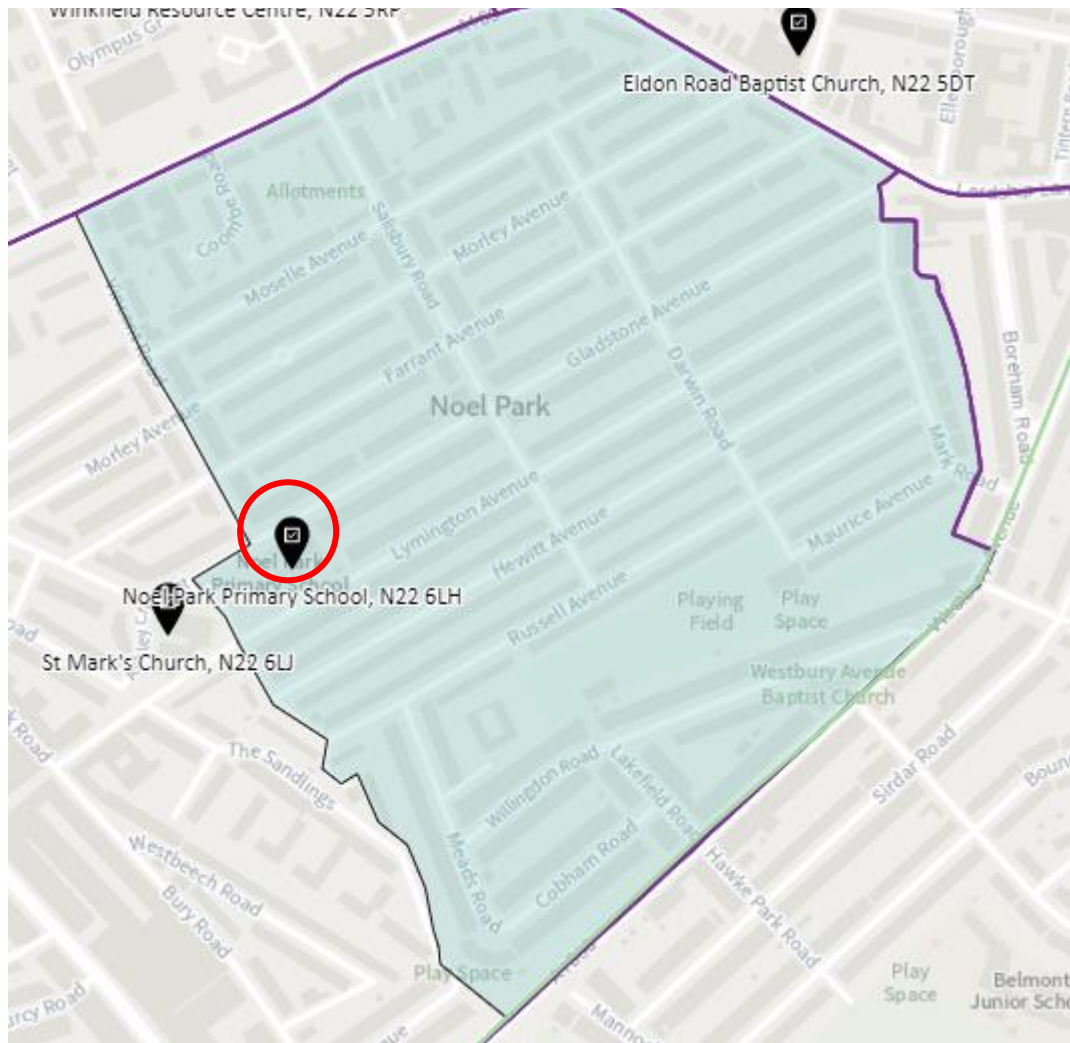
District: NOP-A



District: NOP-B

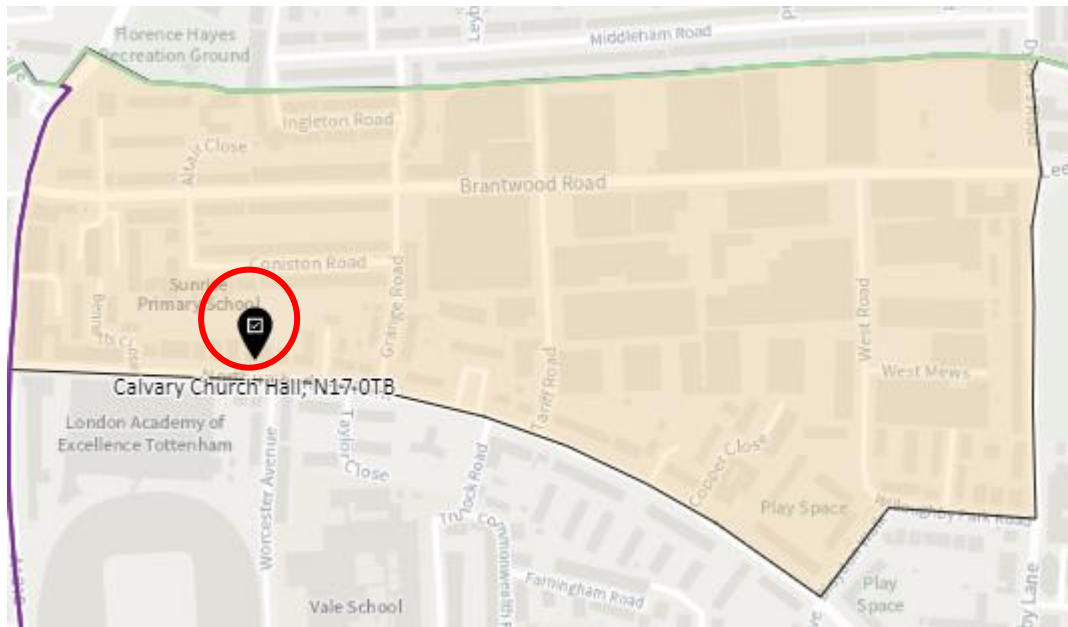


District: NOP-C



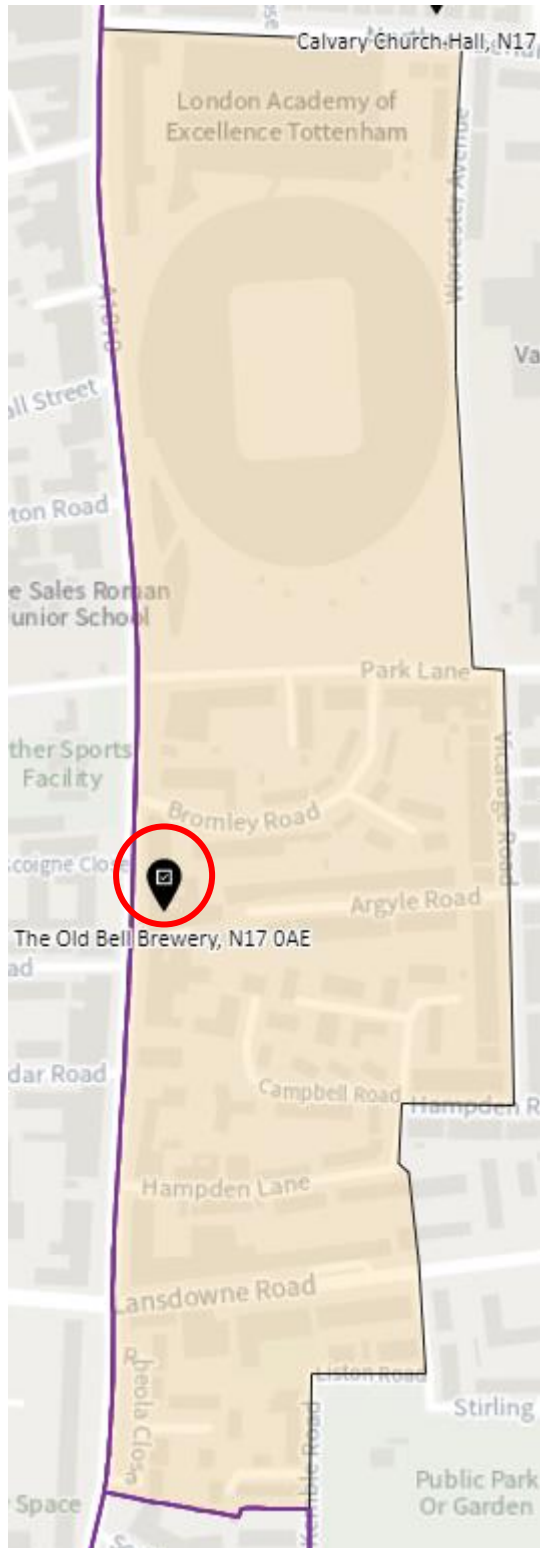
12. Ward: Northumberland Park

District: NUP-A



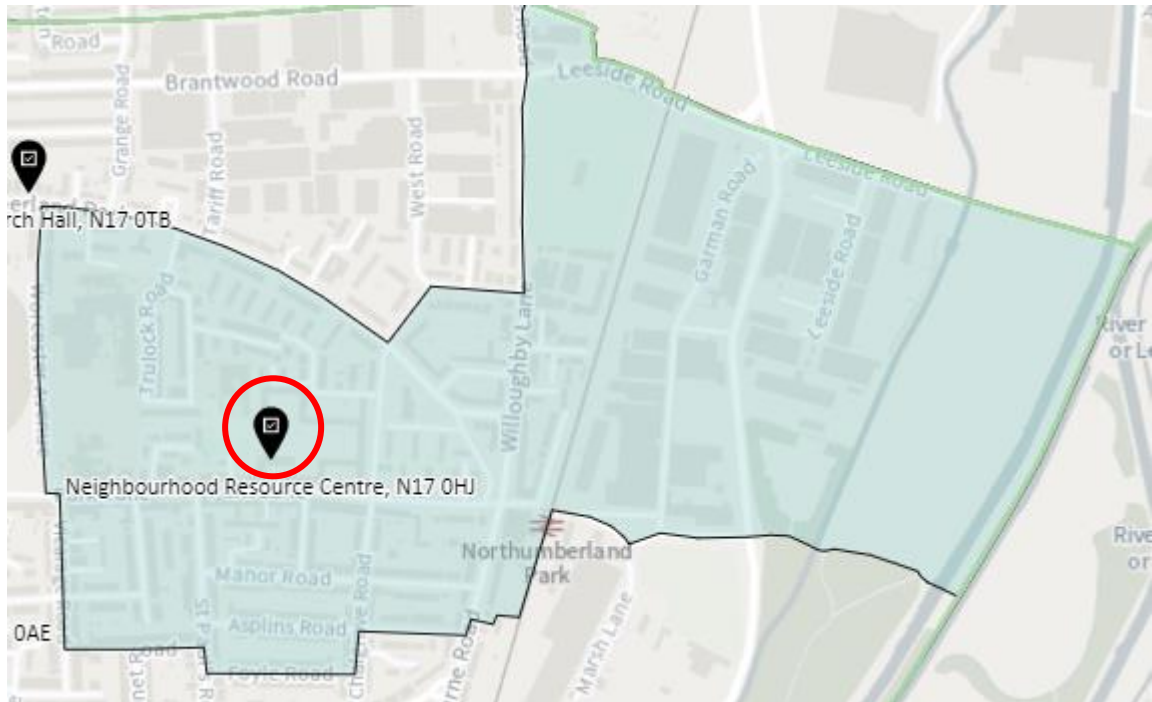


District: NUP-B

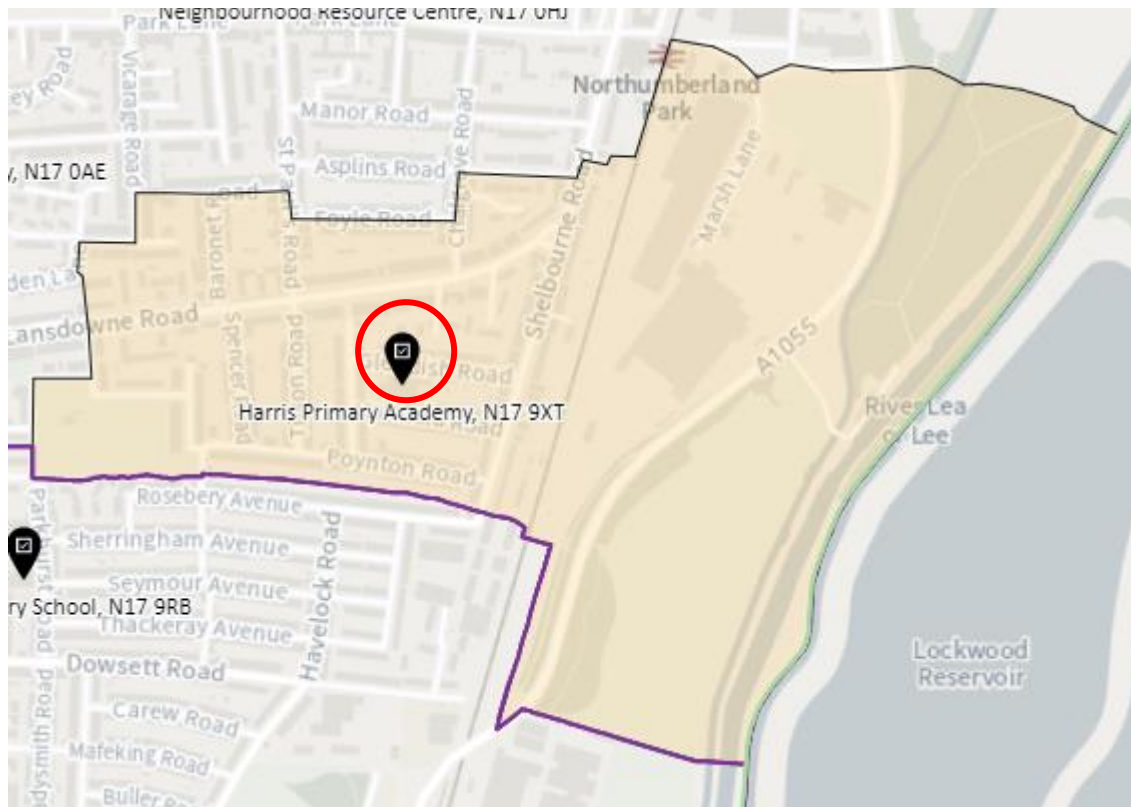




District: NUP-C

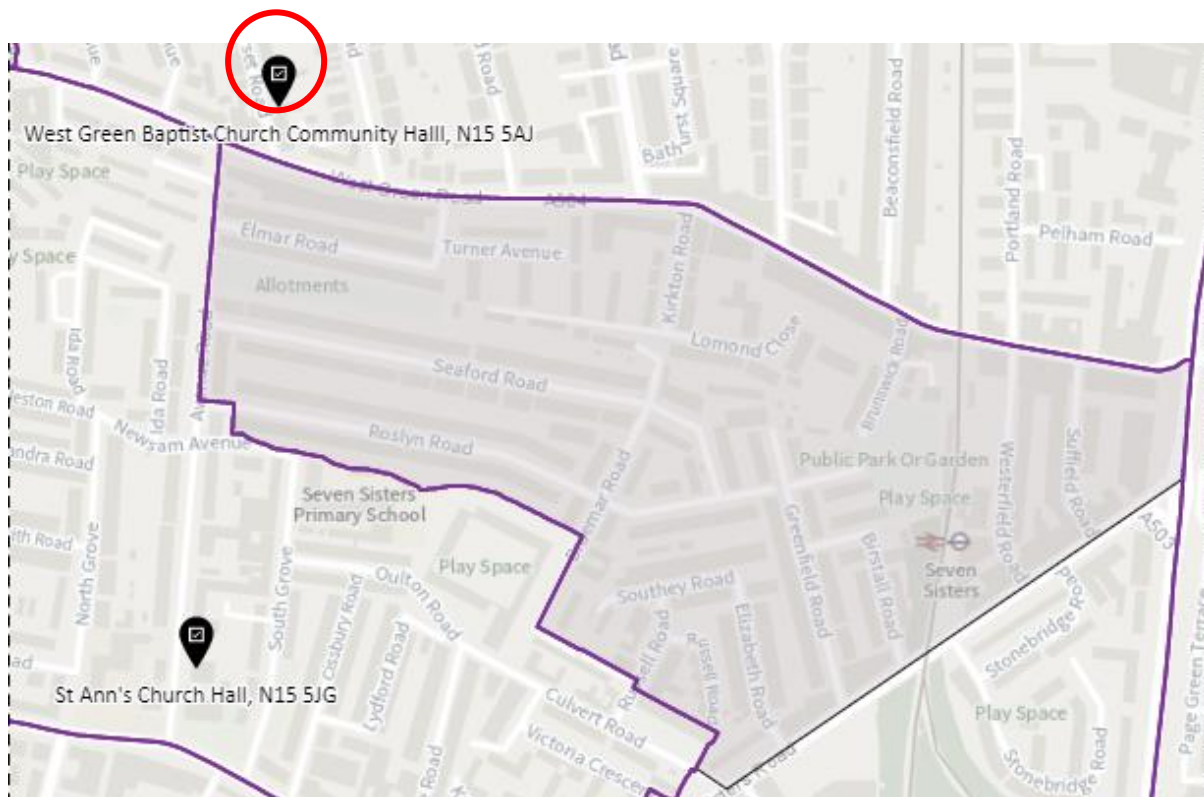


District: NUP-D



13. Ward: Seven Sisters

District: SES-A



District: SES-B

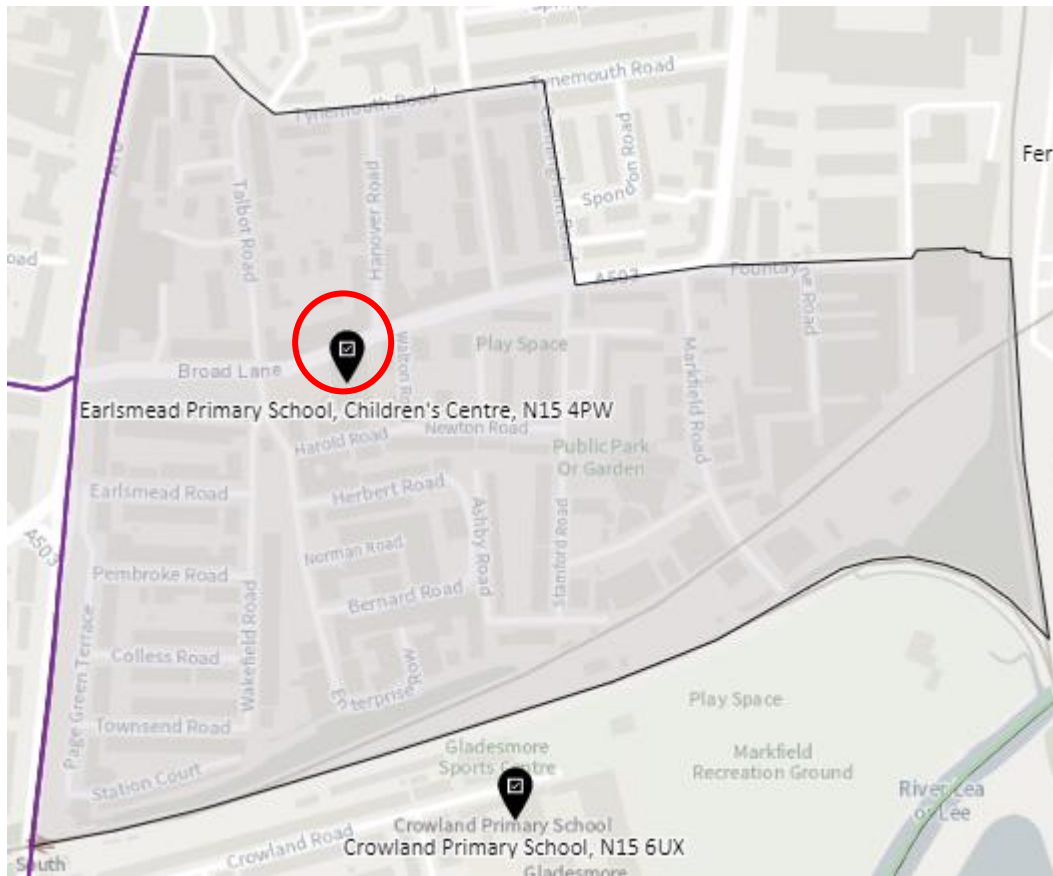


14. Ward: South Tottenham

District: SOT-A



District: SOT-B



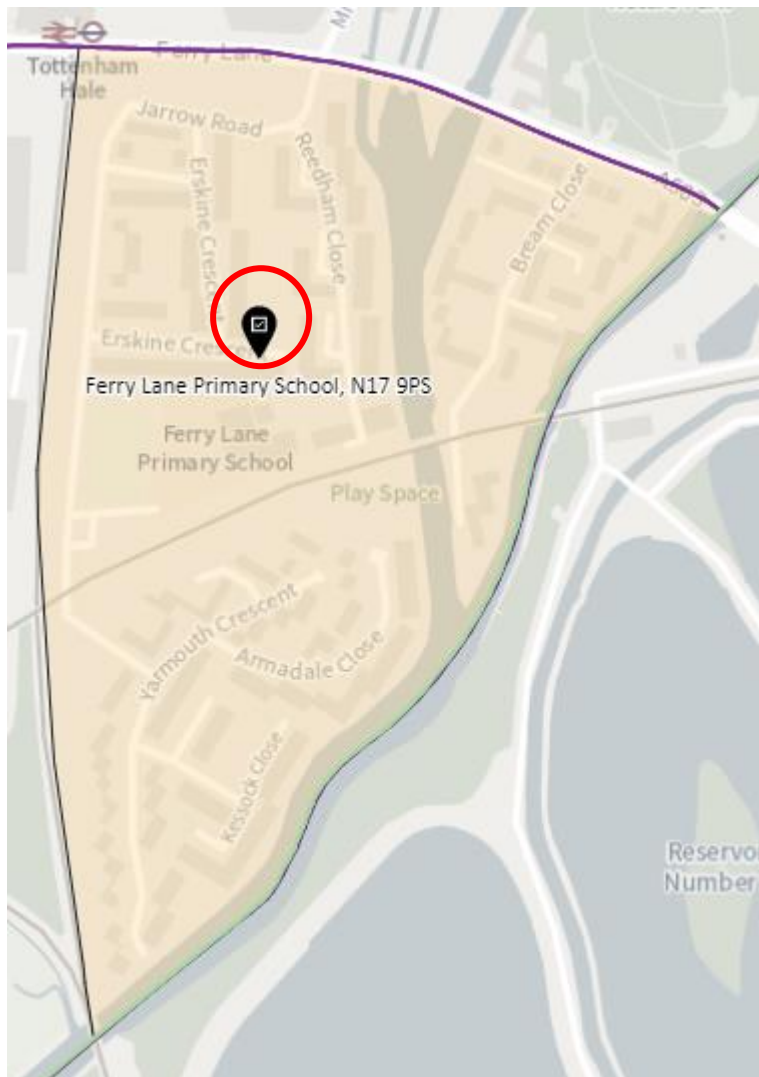


District: SOT-C



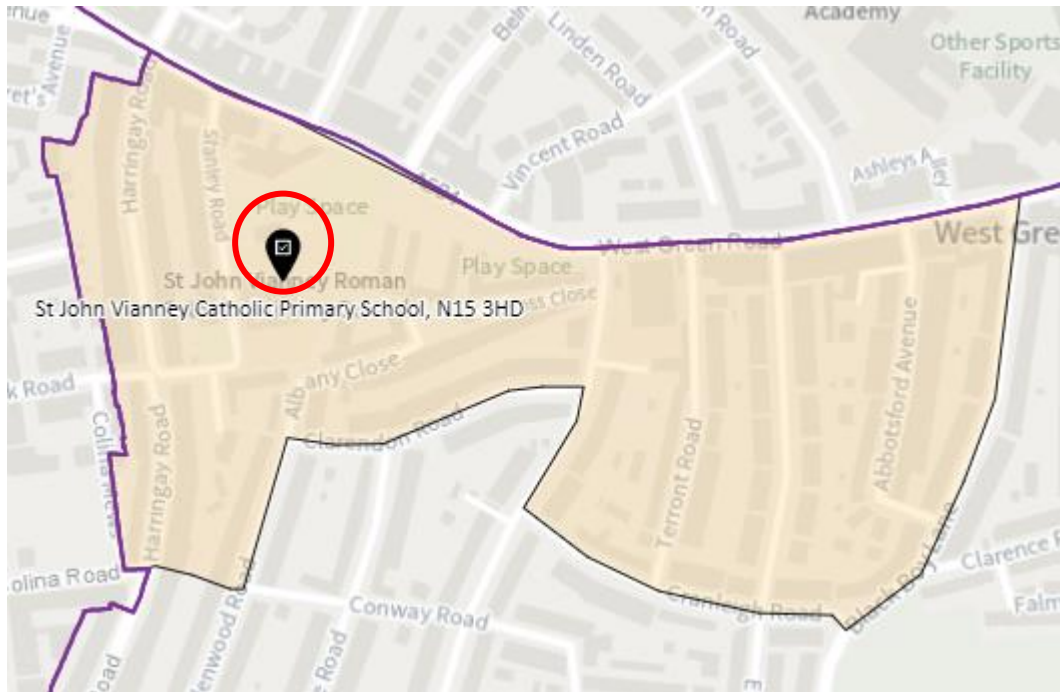


District: SOT-D



15. Ward: St Ann's

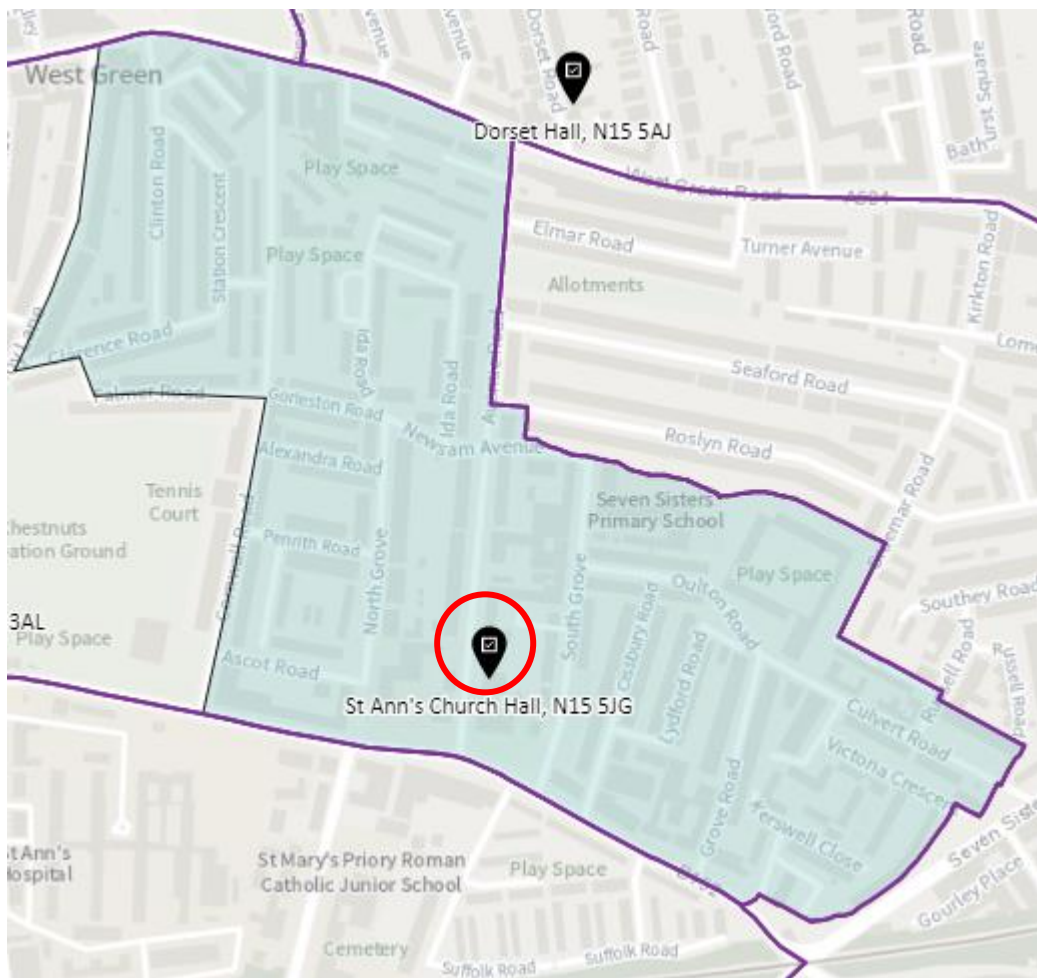
District: STA-A



District: STA-B

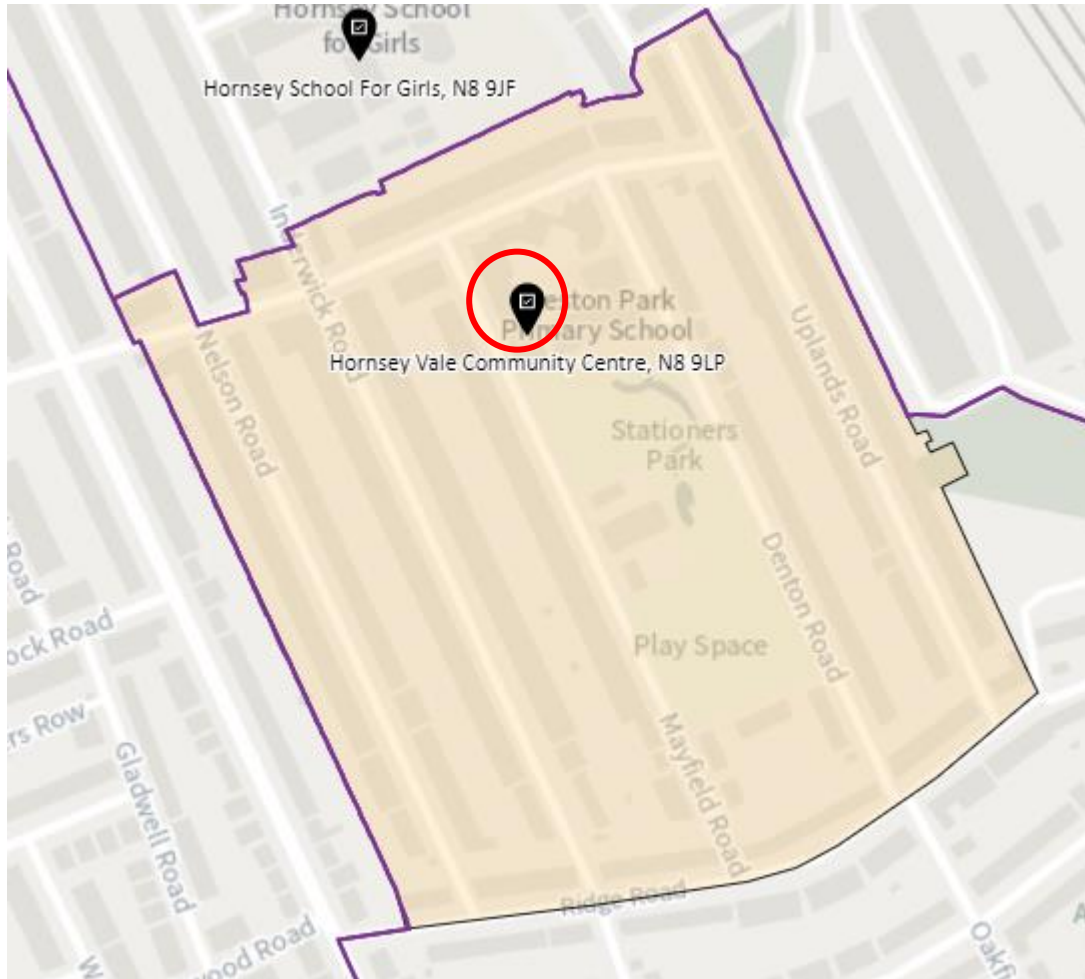


District: STA-C



16. Ward: Stroud Green

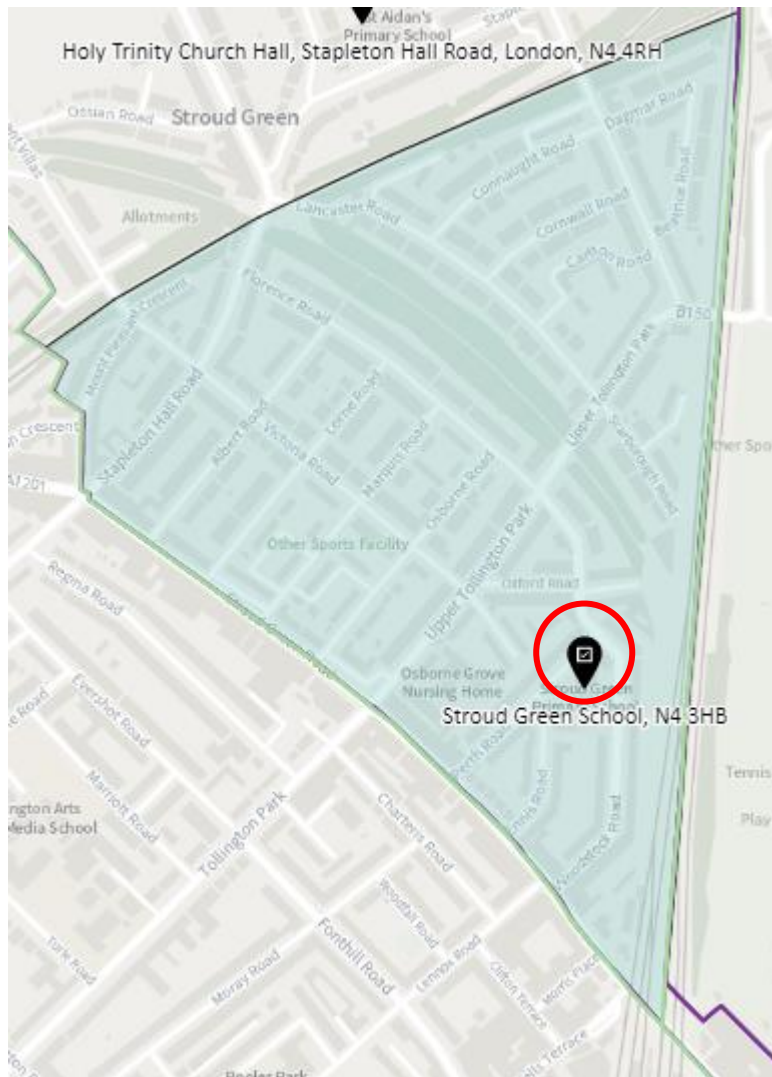
District: STG-A



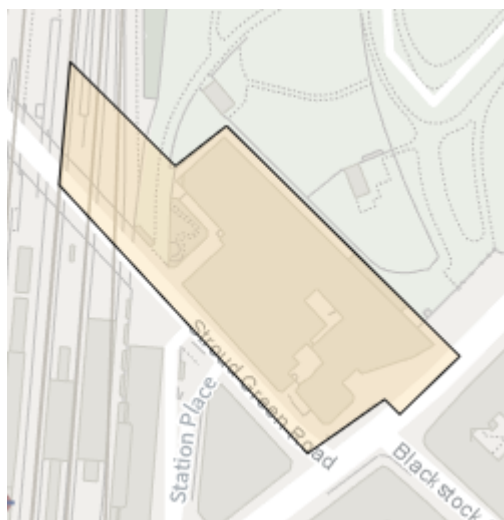




District: STG-C



District: STG-CT



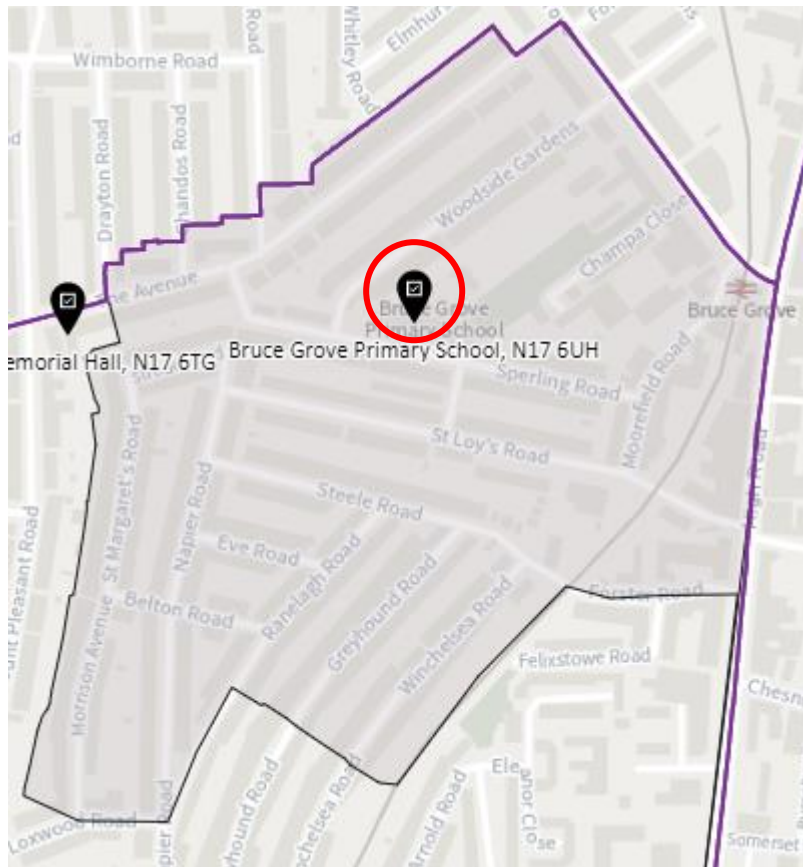


17. Ward: Tottenham Central

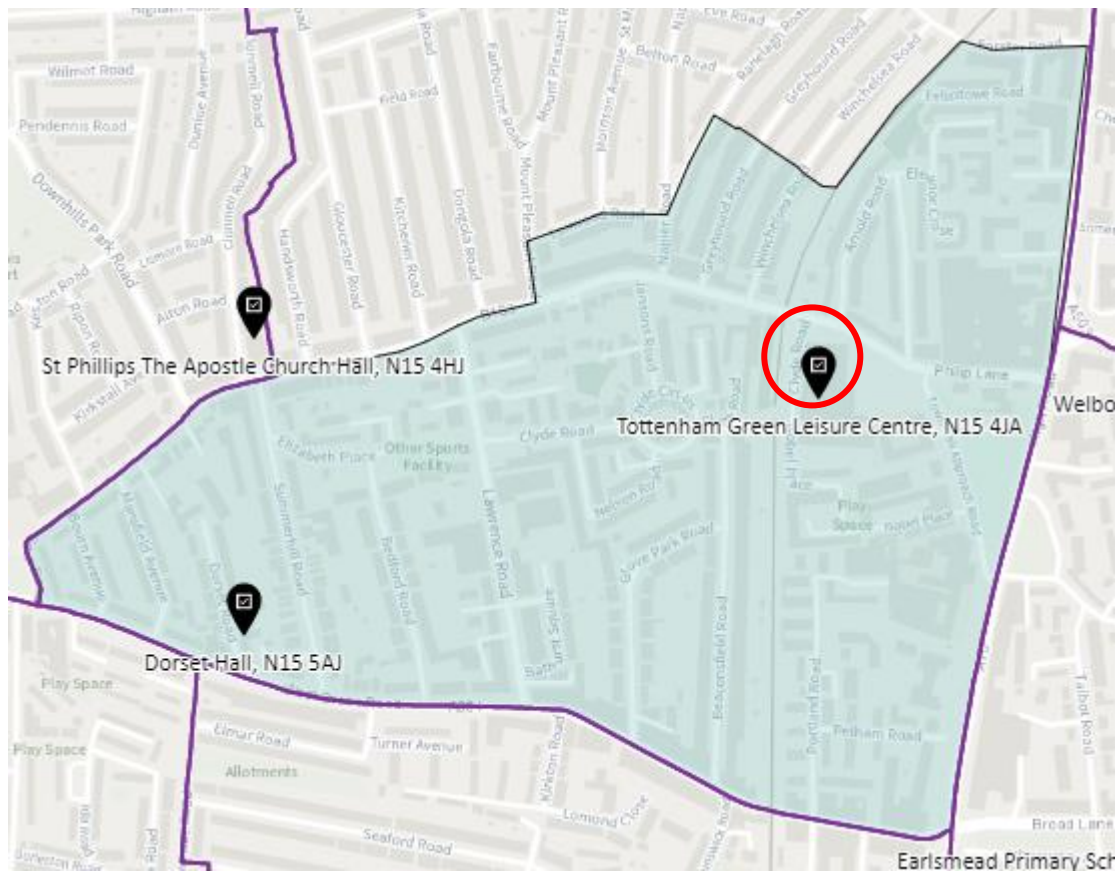
District: TCL-A



District: TCL-B

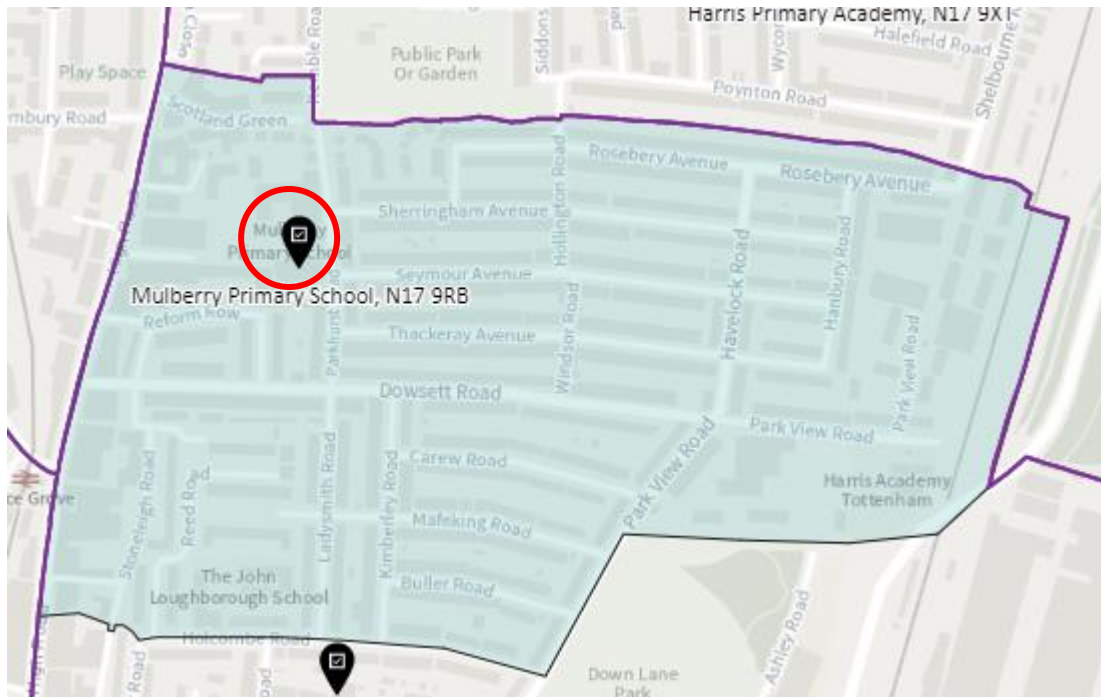


District: TCL-C

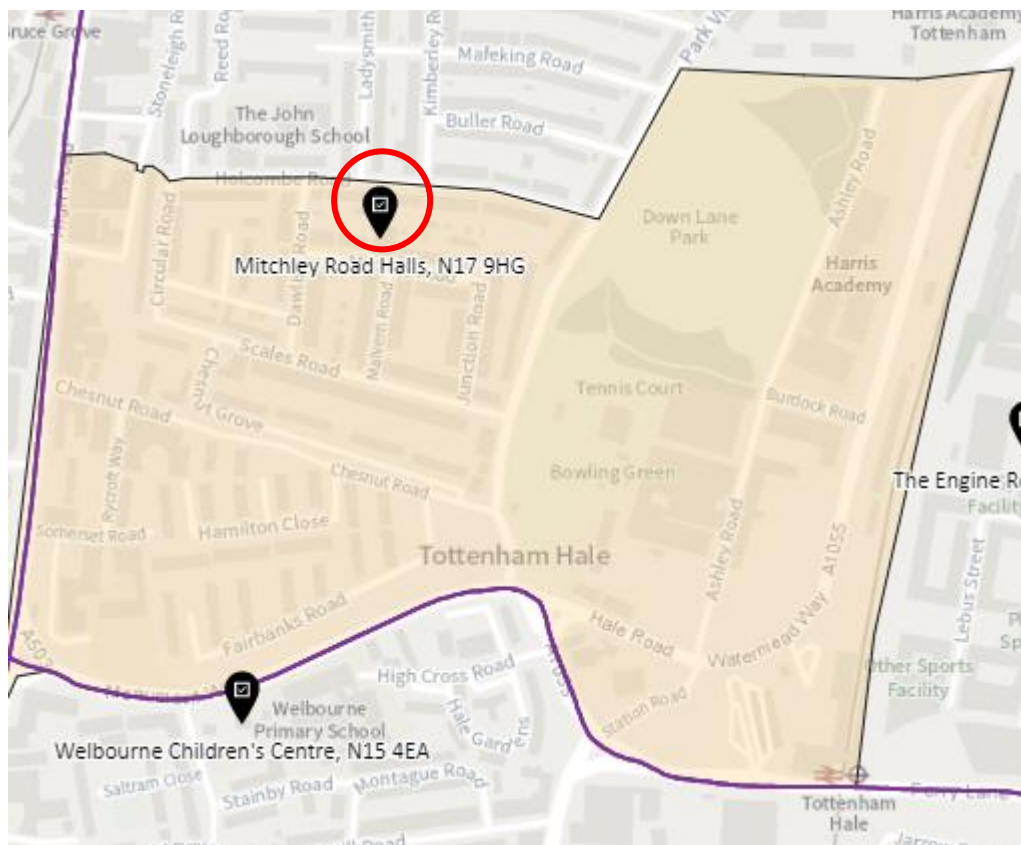


18. Ward Name: Tottenham Hale

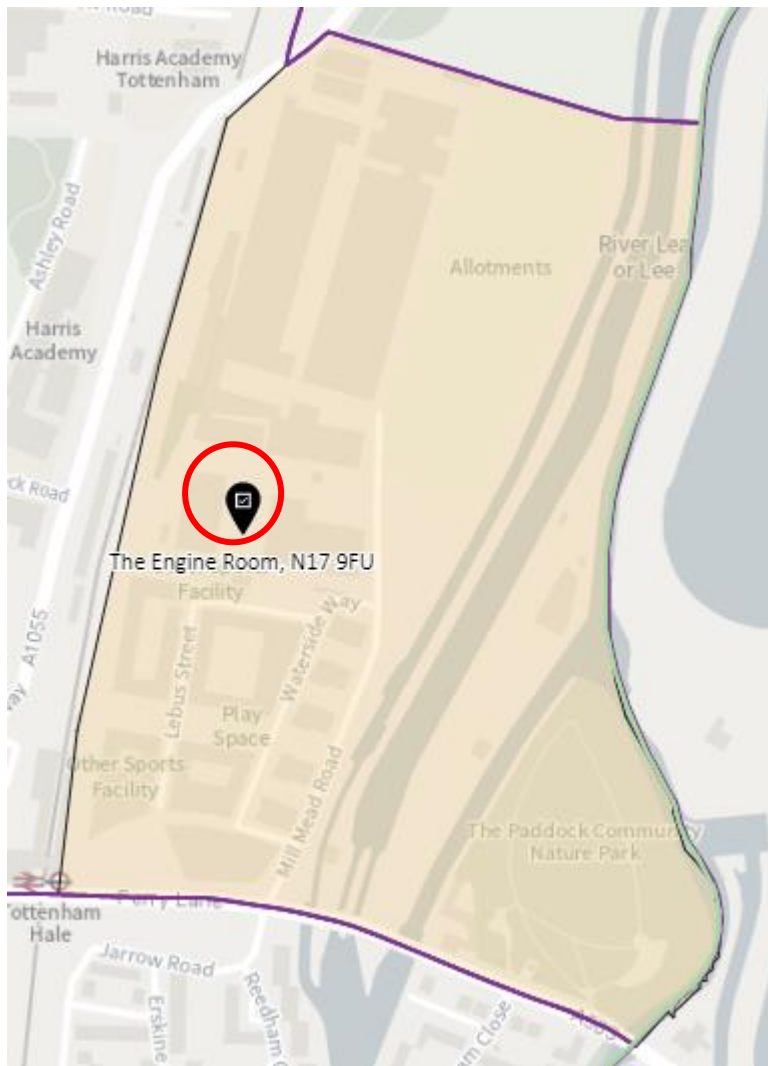
District: THL-A



District: THL-B



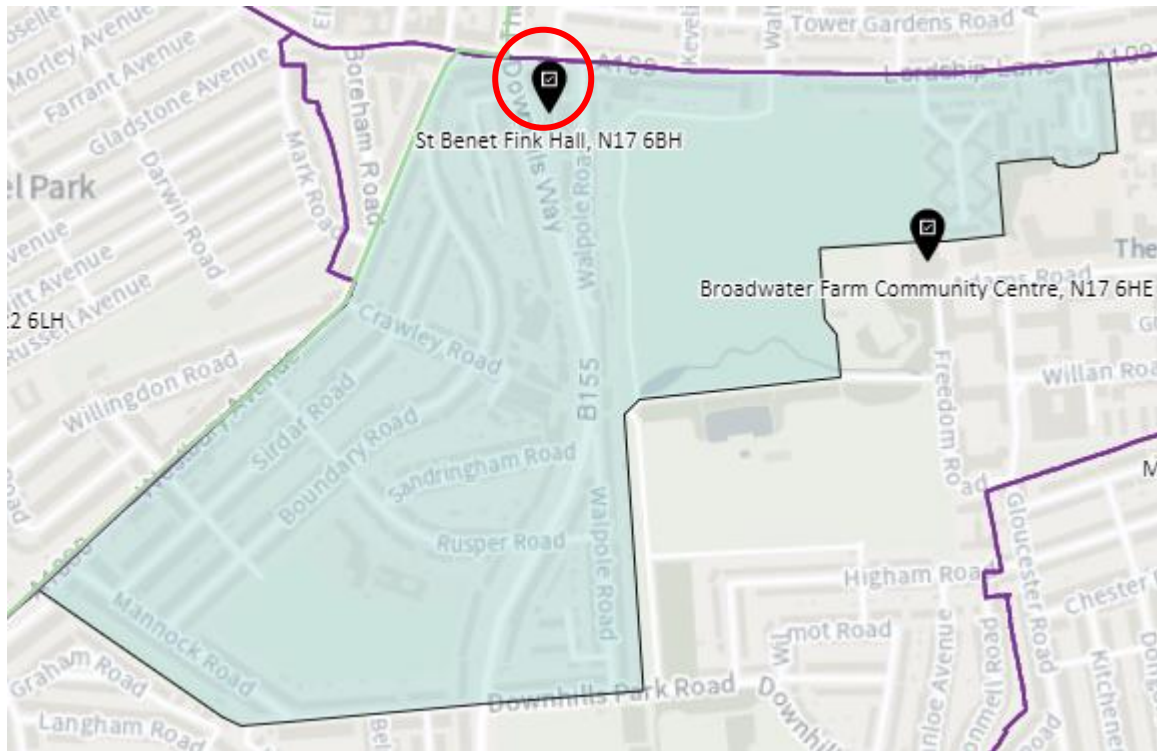
District: THL-C



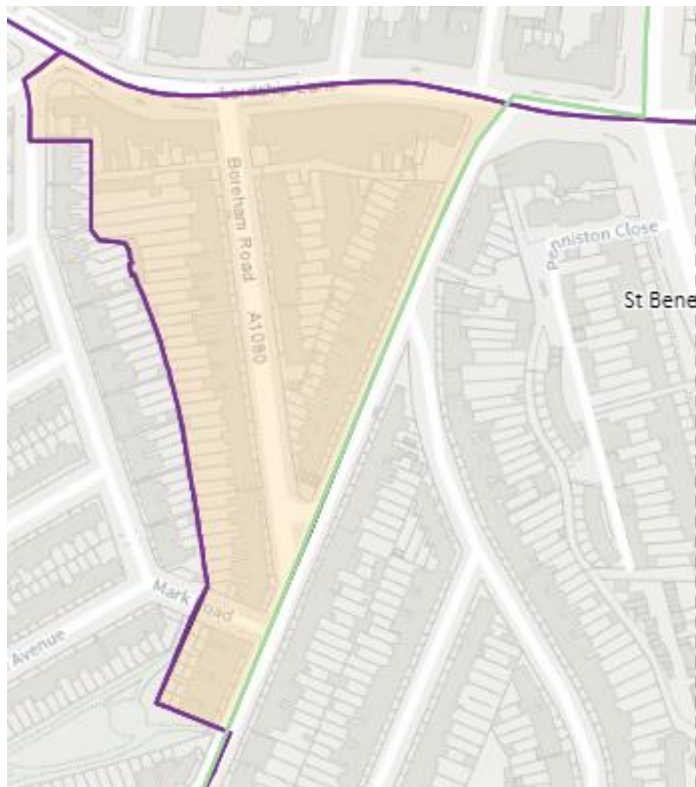


19. Ward: West Green

District: WEG- A

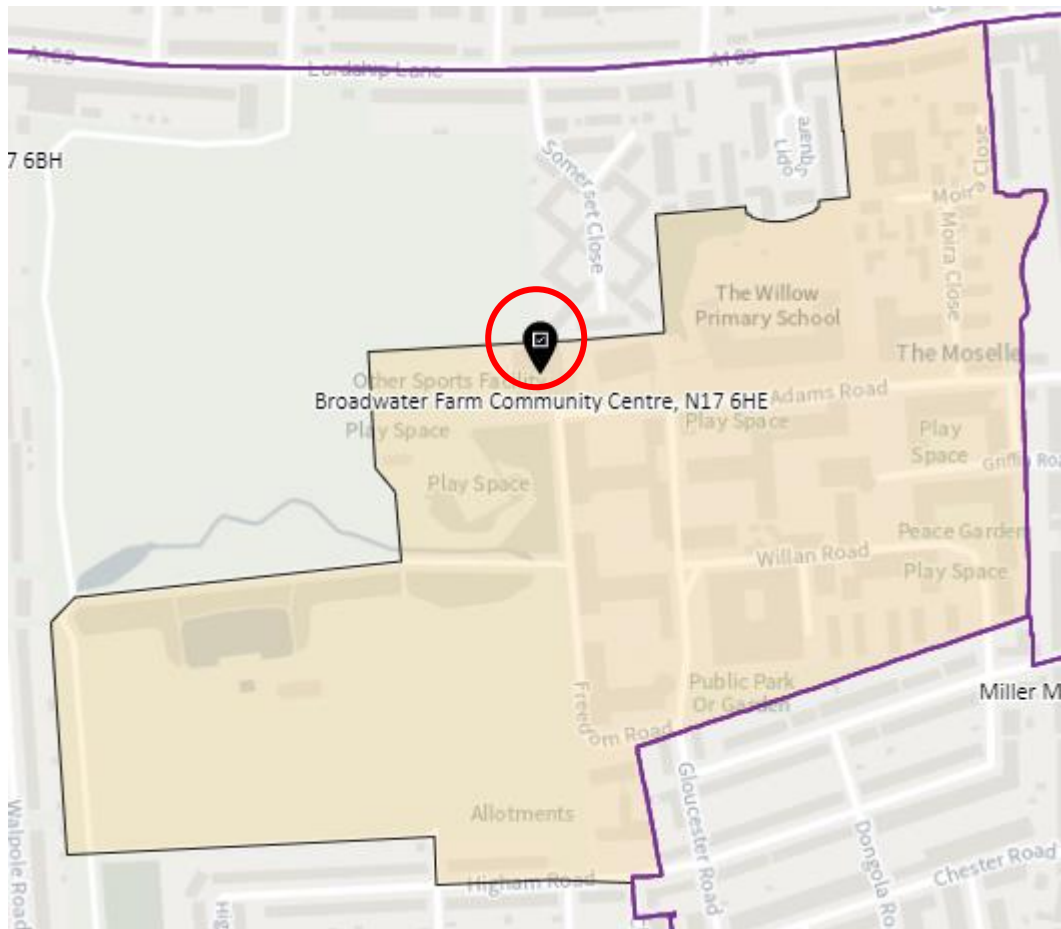


District: WEG-AH

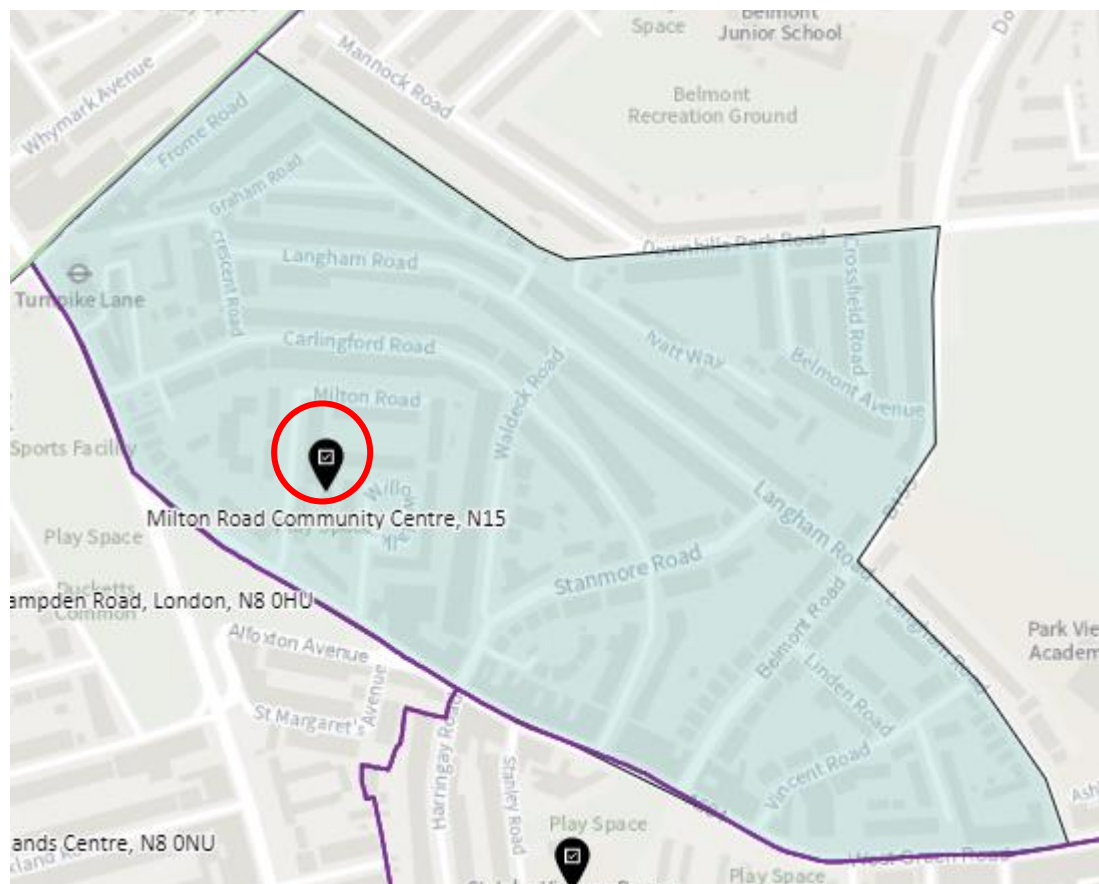




District: WEG-B



District: WEG-C

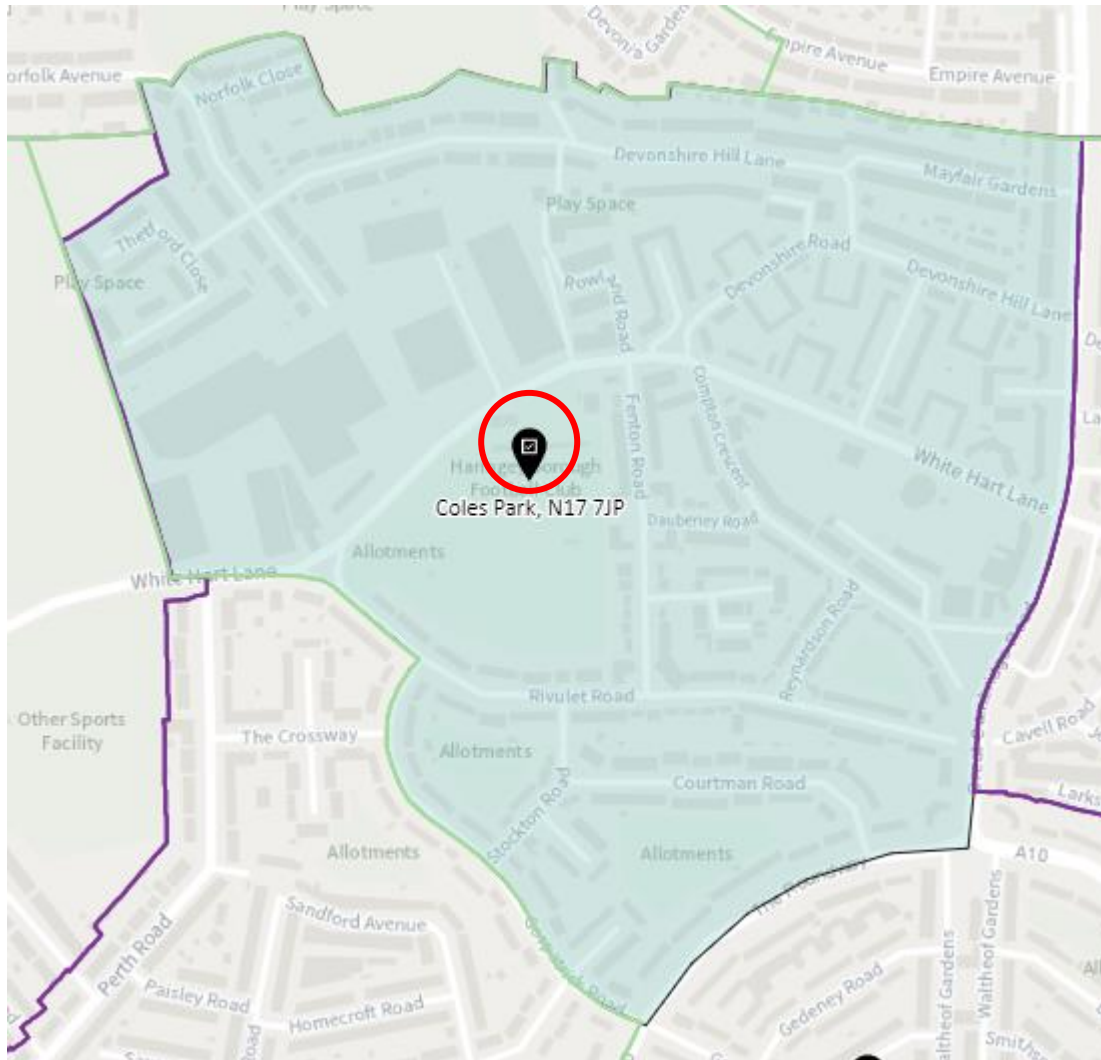


District: WEG-D

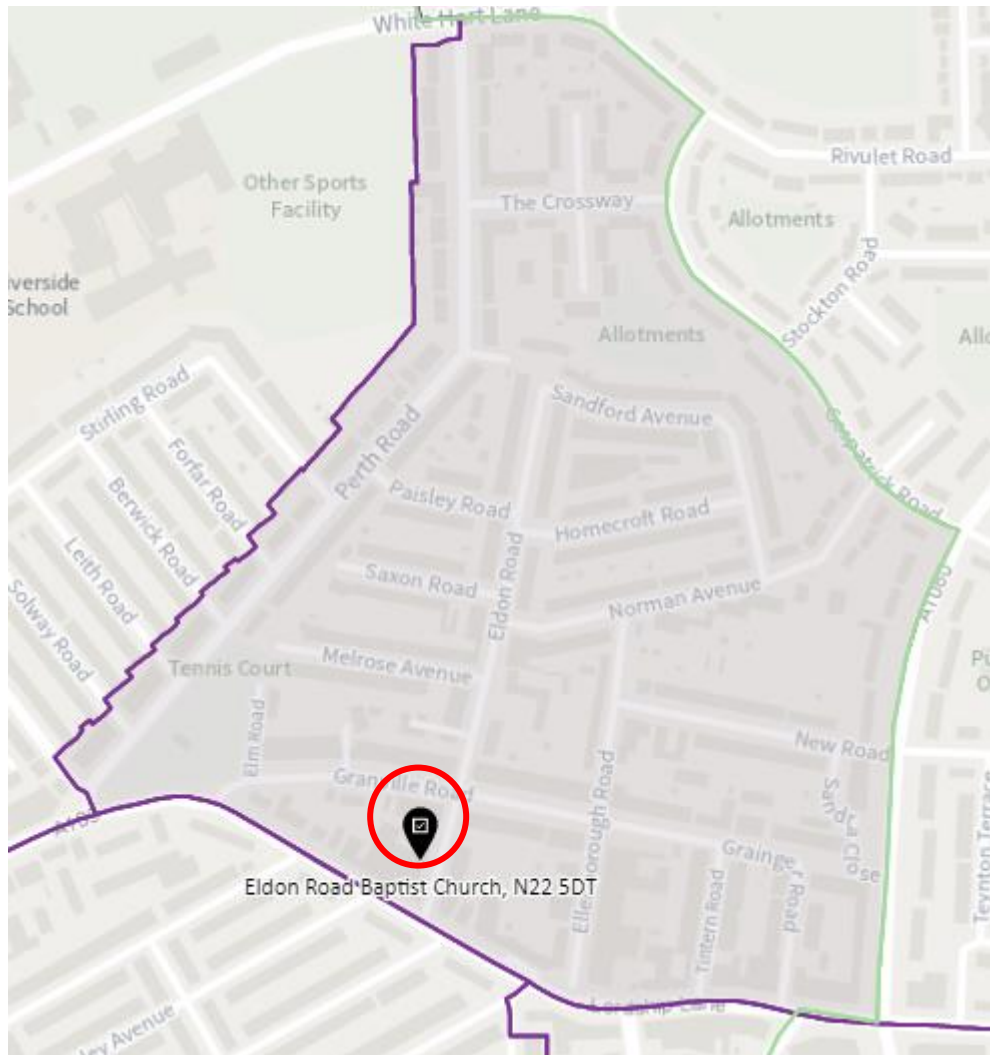


20. Ward: White Hart Lane

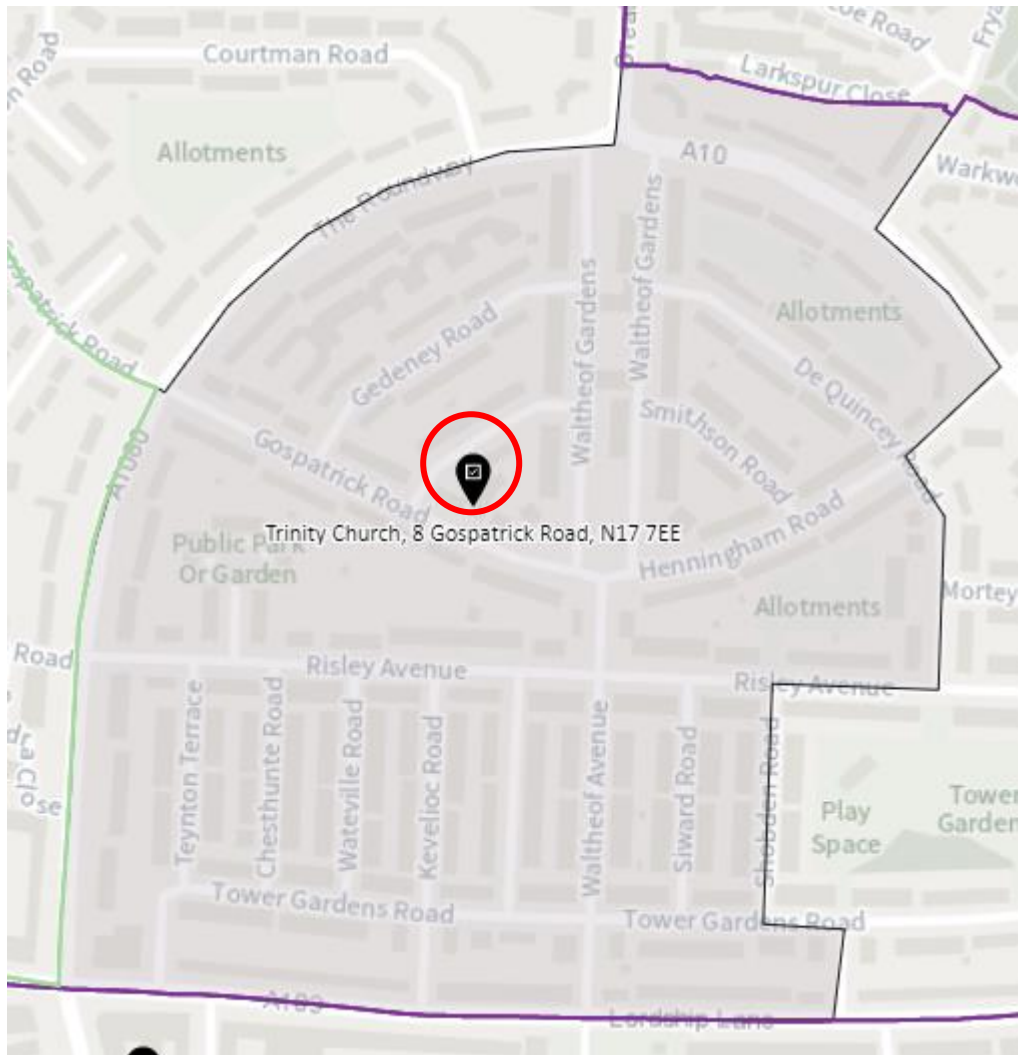
District: WHL-A



District: WHL-BH

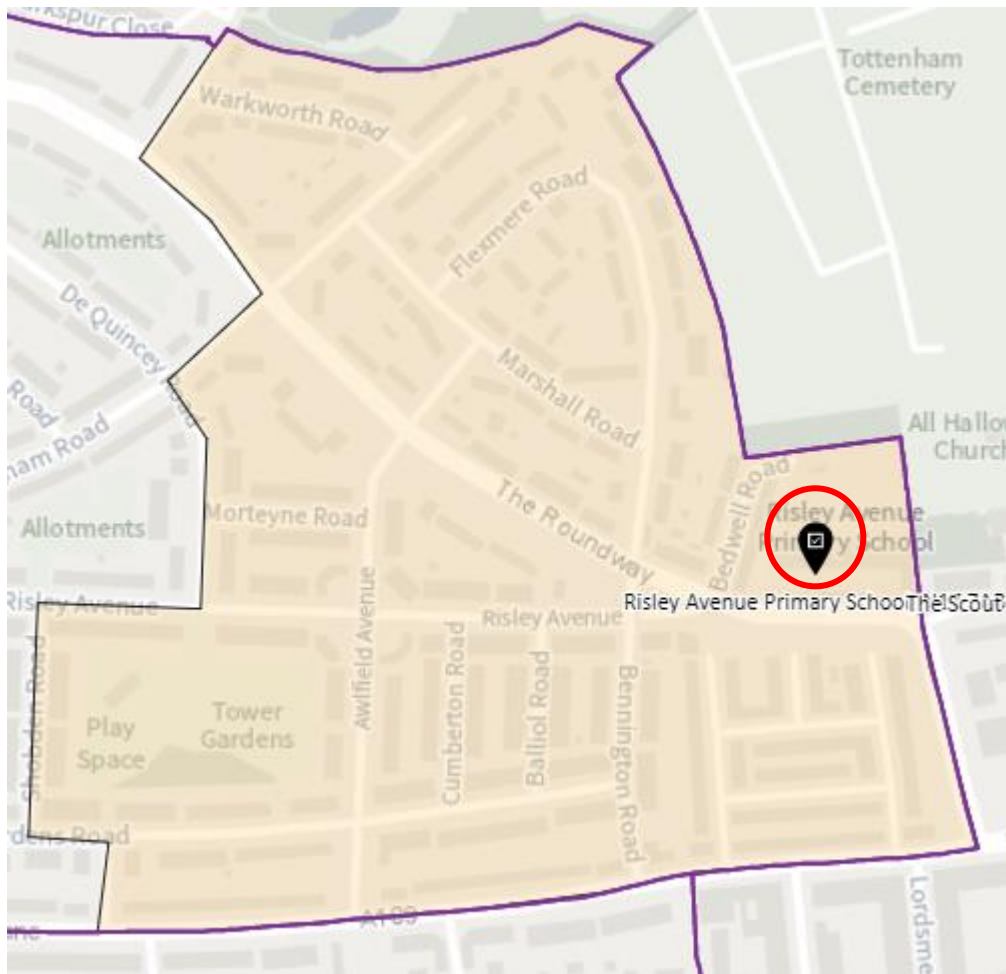


District: WHL-C





District: WHL-D





21. Ward: Woodside

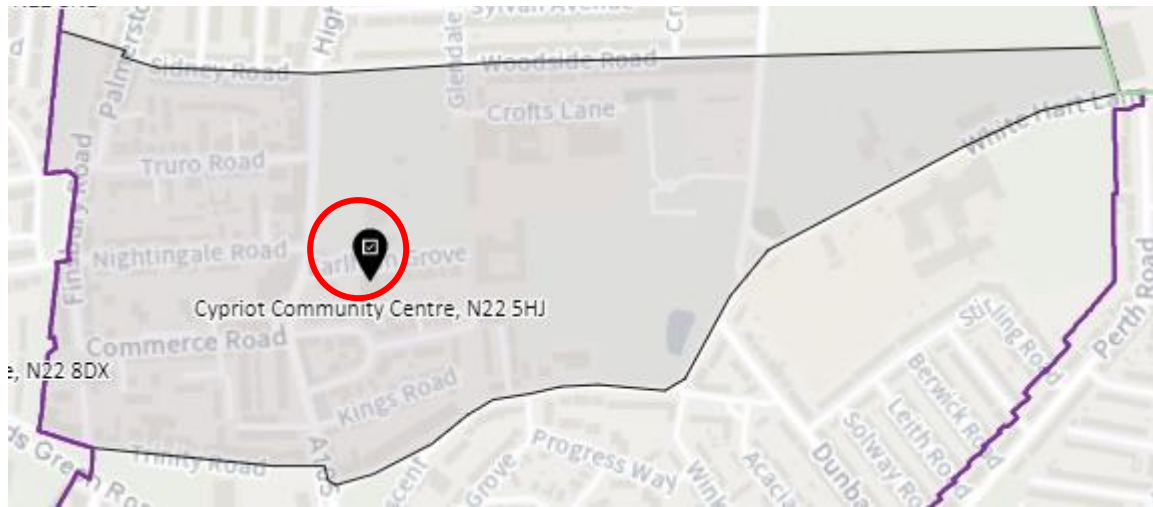
District: WOD-A



District: WOD-AT



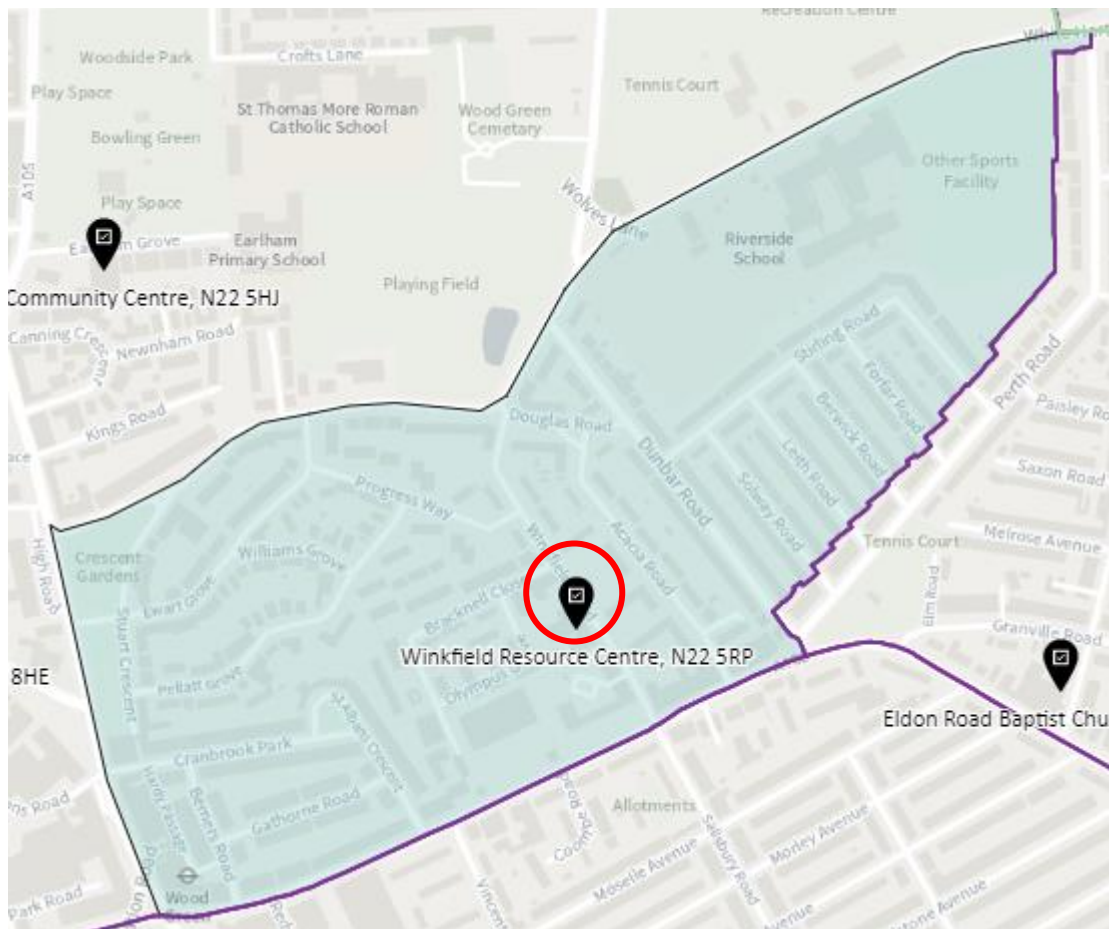
District: WOD-B



District: WOD-C



District: WOD-D



## EQUALITY IMPACT ASSESSMENT

The **Equality Act 2010** places a '**General Duty**' on all public bodies to have '**due regard**' to the need to:

- Eliminating discrimination, harassment and victimisation and any other conduct prohibited under the Act;
- Advancing equality of opportunity between those with a 'relevant protected characteristic' and those without one;
- Fostering good relations between those with a 'relevant protected characteristic' and those without one.

In addition the Council complies with the Marriage (same sex couples) Act 2013.

### Stage 1 – Screening

Please complete the equalities screening form. If screening identifies that your proposal is likely to impact on protect characteristics, please proceed to stage 2 and complete a full Equality Impact Assessment (EqIA).

### Stage 2 – Full Equality Impact Assessment

An EqIA provides evidence for meeting the Council's commitment to equality and the responsibilities under the Public Sector Equality Duty.

**When an EqIA has been undertaken, it should be submitted as an attachment/appendix to the final decision making report. This is so the decision maker (e.g. Cabinet, Committee, senior leader) can use the EqIA to help inform their final decision. The EqIA once submitted will become a public document, published alongside the minutes and record of the decision.**

Please read the Council's Equality Impact Assessment Guidance before beginning the EqIA process.

1. Responsibility for the Equality Impact Assessment	
<b>Name of proposal</b>	Polling Districts and Polling Places Review
<b>Service area</b>	Electoral Services
<b>Officer completing assessment</b>	Lesley Rennie
<b>Equalities/ HR Advisor</b>	Jim Pomeroy
<b>Cabinet meeting date (if applicable)</b>	Corporate Committee – 16 November 2021
<b>Director/Assistant Director</b>	Mark Stevens, Assistant Director Direct Services and Project Sponsor

## 2. Summary of the proposal

*Please outline in no more than 3 paragraphs*

- *The proposal which is being assessed*
- *The key stakeholders who may be affected by the policy or proposal*
- *The decision-making route being taken*

In July 2018, the Local Government Boundary Commission for England began a review of Haringey's wards. The recommendations were published in December 2019. As a result of this review, Haringey's 19 wards will be deleted in May 2022 and replaced with 21 new wards. Some of the new wards will have three councillors, with others having two. This was approved by Parliament in October 2020 and comes into force on 5 May 2022, the date of the next local elections.

The Elections Team is carrying out a full review of polling districts and polling places to prepare proposals for how these would fit in the new wards. Each ward needs to be divided into districts, each with a polling place in it. We have carried out a full review of the polling places/stations by visiting and assessing each site to make sure that it is suitable. We are not proposing to change a significant number of the polling stations but will make changes to the groups of electors that are allocated to each station. In addition to voting at polling stations, registered electors can apply for postal or proxy votes and these options are widely publicised.

The Electoral Commission (EC) has published guidance on how to conduct these reviews and the main equalities focus on that document is on accessibility:

[https://www.electoralcommission.org.uk/sites/default/files/word\\_doc/Polling-district-review-guidance.doc](https://www.electoralcommission.org.uk/sites/default/files/word_doc/Polling-district-review-guidance.doc)

We used an EC Checklist to record the findings of each visit to potential polling places, and these included a number of questions about the accessibility of the venues. This allowed us to understand each of the spaces and identify where we need to make plans for reasonable adjustments and no alternative venue is available in the area. In carrying out the EqlA, we have also considered the wider impacts on people with protected characteristics in Haringey, but the main conclusions are centred on accessibility, in compliance with the EC Guidance.

A consultation process was carried out as part of the review. The Acting Returning Officer was consulted on her views of the proposed polling districts and places and then this information was shared with stakeholders. These included elected representatives for the area (Councillors, MPs, Assembly Members and the Mayor of London), local political parties, representatives and experts in accessibility and disability, as well as all residents with a public notice of the review being published.

Following the conclusion of the consultation period, the proposals were updated to reflect the feedback and a revised set of recommendations were prepared.



The report is on the agenda for the Corporate Committee on 16 November for consideration and decision.

### **3. What data will you use to inform your assessment of the impact of the proposal on protected groups of service users and/or staff?**

*Identify the main sources of evidence, both quantitative and qualitative, that supports your analysis. Please include any gaps and how you will address these*

*This could include, for example, data on the Council's workforce, equalities profile of service users, recent surveys, research, results of relevant consultations, Haringey Borough Profile, Haringey Joint Strategic Needs Assessment and any other sources of relevant information, local, regional or national. For restructures, please complete the restructure EqIA which is available on the HR pages.*

We used two main data sets about the population –

1. The electoral register which is the record of all the people who registered to vote within the borough. People are legally required to register and are eligible on age and nationality. With regards to the protected characteristics the register only holds age data.
  - Those aged 16 or 17 (who are legally entitled to register, but cannot vote until the date they turn 18)
  - Those who are 76 or over are flagged on the register which is used as a data source for Jury Duty and those over that age are no longer required to be called for service
2. Proposed developments in the borough over 100 units, up to 2024.
  - This was looked at to ensure that enough capacity was built into the proposed polling districts and polling places until the next review is required. It was estimated that, on average, there are 1.5 voters per property. This takes account of some developments having longer lead-in times, properties being empty as well as those residents who are not eligible, either by age or nationality.
  - We do not have any data about the protected characteristics of the potential population so it has been assumed that adjustments that we are building in for the polling districts and places to meet the needs of the current population will meet the needs of the growing community



A review of all the possible sites that will be used for polling places/stations has been carried out. This means that the team is aware of all the facilities, requirements and reasonable adjustments that are needed to be put in place to make the site fully accessible. The information gathered will also support staff working in the venue.

The electorate data was used to design the new districts within the wards, mapped against the potential/available polling places. This allowed us to ensure that around the same number of electors were allocated to each potential polling station within a polling place. Although we hold the age data for all the electorate, we cannot legally use it to analyse residents by age/by location of residence. We accounted for geographic features (hills, natural boundaries etc) and also aimed for a maximum walking distance of around 10-15 minutes.

**Outline the key findings of your data analysis. Which groups are disproportionately affected by the proposal? How does this compare with the impact on wider service users and/or the borough's demographic profile? Have any inequalities been identified?**

*Explain how you will overcome this within the proposal.*

*Further information on how to do data analysis can be found in the guidance.*

The main impacted group are those who may find it difficult to physically go to or access a polling station, whether due to age, disability or pregnancy.

- Our primary approach is to ensure that we use accessible venues where these are available and to make reasonable adjustments to those that have impacted or limited access e.g. install ramps to ensure level access
- We also use some schools as venues which can impact on the education of children and young people. As a principle of this project, we have been aiming to reduce the reliance on schools and we have searched for alternatives and will use them where they are available. We work with schools to try to find a way to use a space that means that they can stay open, but some have to close for the day. Wherever possible, we notify the school as far in advance of an election date so that they can plan to mitigate the impact by booking an inset day. For example, provisional booking emails were sent to all venues in May 2021 for the May 2022 elections.

Polling Day is not in the scope of this review, but it is worth noting that:

- Seating will be provided and accessible booths will also be in place at each site. A range of tools such as tactile voting devices and large print ballot papers will be available to assist voters.

- Alternative means of voting will also be shared so that electors can make an informed decision about whether to go to a polling station or whether to vote by post or by proxy
- On the day, if there is an issue with the venue then the polling station staff will be trained to resolve this and ensure that registered electors are able to participate e.g. taking the ballot box to an individual who has arrived at the venue but who cannot access the room.

**4. a) How will consultation and/or engagement inform your assessment of the impact of the proposal on protected groups of residents, service users and/or staff?**

*Please outline which groups you may target and how you will have targeted them*

**Further information on consultation is contained within accompanying EqIA guidance**

Consultation is required for on the review by statute. The Electoral Commission Guidance states that, as well as political stakeholders and the electorate as a whole, we must in particular:

- seek representations from such persons as it thinks have particular expertise in relation to access to premises or facilities for persons who have different forms of disability. Such persons must have an opportunity to make representations and to comment on the representations made by the (Acting) Returning Officer(s).

A list of representative groups was identified in discussions with the Policy Team and they were contacted at the commencement of the consultation process. A public notice of the review was put on a Council building and on the website inviting feedback. All elected representatives will also be invited to comment.

Three drop-in sessions were held, with the first part of the session being for Councillors then opened up to members of the public.

**4. b) Outline the key findings of your consultation / engagement activities once completed, particularly in terms of how this relates to groups that share the protected characteristics**

*Explain how will the consultation's findings will shape and inform your proposal and the decision making process, and any modifications made?*

The visits to the polling stations concluded that the venues that we plan to use either meet the requirements of all electors or that reasonable adjustments can be made to make the venues accessible.

The consultation part of the report will set out the details of this engagement in detail, but some issues of accessibility based on the following were received:

- Walking distance was raised in relation to Northumberland Park and Fortis Green - these were checked against the 10-15 minute maximum agreed distance and no changes were made.
- Accessibility was raised in relation to Harringay ward and as there was a suitable alternative venue, the districts were redrawn
- White Hart Lane ward district boundaries were redrawn, to reduce the walking distance of 17 minutes to Coles Park and to include a polling place in the east part of the ward
- Issues were raised in relation to the accessibility (in terms of walking distance) of Crowland School in the bottom section of South Tottenham ward. There is no other suitable venue within the district and the Electoral Commission advise that we should only use venues outside the district or outside the borough where there is no other alternative. Crowland School meets the walking distance criteria set for this review. Distances are within the 15-minute limit set for the review and the polling station electorate size meets the Electoral Commission's Guidance.
- A minor change was made to the edge of a boundary in Tottenham Central to allow better access to a polling place for the residents there
- The proposed districts for the north part of West Green (Broadwater Farm Community Centre and St Benet Fink Church) were amended to allow better walking access. The original proposal required a longer walk around to access the venue from the streets that only open onto Lordship Lane
- Four people gave feedback that the use of Coleridge School disrupted the education of children – while a number of schools raise this concern generally, in this case, there was a suitable alternative venue so the polling place was replaced.
- Although they did not submit responses to the consultation, two other schools requested that they no longer be used. In both cases, alternative venues have been sought. In one case, nothing else was available in the area and, for the other, a potential alternative was not suitable
- A respondent supported the proposals for Woodside ward, provided all the venues were accessible. As noted above, all the venues have been reviewed and reasonable adjustments will be made where required

**5. What is the likely impact of the proposal on groups of service users and/or staff that share the protected characteristics?**

*Please explain the likely differential impact on each of the 9 equality strands, whether positive or negative. Where it is anticipated there will be no impact from the proposal, please outline the evidence that supports this conclusion.*

Further information on assessing impact on different groups is contained within accompanying EqIA guidance

**1. Sex** *(Please outline a summary of the impact the proposal will have on this protected characteristic and cross the box below on your assessment of the overall impact of this proposal on this protected characteristic)*

Positive		Negative		Neutral impact	✓	Unknown Impact	
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Sex is not recorded on the electoral register

**2. Gender reassignment** *(Please outline a summary of the impact the proposal will have on this protected characteristic and cross the box below on your assessment of the overall impact of this proposal on this protected characteristic)*

Positive		Negative		Neutral impact	✓	Unknown Impact	
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Gender reassignment is not recorded on the electoral register

**3. Age** *(Please outline a summary of the impact the proposal will have on this protected characteristic and cross the box below on your assessment of the overall impact of this proposal on this protected characteristic)*

Positive		Negative		Neutral impact	✓	Unknown Impact	
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Some people who are older may be less used to using technology so, if their polling station has changed, they may be less familiar with online methods of finding the venue – paper poll cards with maps of the polling station location will be provided to all electors and a full communications plan is being put in place to communicate this message using a range of different media.

The Electoral Commission checklist for venues includes checks for doors being able to be opened by frail/elderly and the doors can either be easily opened or will be propped open.

Polling districts are decided based on the residence of the elector so those of all age groups do not need to travel far from their familiar locality

Issues of physical accessibility have also been considered and may impact on different age groups – this is considered more fully below under section 4

As noted above, some schools may need to close if they are used as a polling station. If an alternative venue is not available then, efforts to reduce the impact of this are made. This includes using spaces on school sites that can be kept separate so that the school can remain open and giving advance warning of dates where possible.

**4. Disability** *(Please outline a summary of the impact the proposal will have on this protected characteristic and cross the box below on your assessment of the overall impact of this proposal on this protected characteristic)*

Positive		Negative		Neutral impact	✓	Unknown Impact	
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Most of the buildings are in daily use as public spaces, but some are more refined than others. The number of buildings that we need to use on polling day means that we will need to use some spaces that are not entirely perfect. The review of all polling places means that we fully understand the requirements of each venue and how to improve them

The Electoral Commission sheet requires us to account for a number of physical accessibility criteria, which may impact all electors but disproportionately affect those with a disability.

These include

- Ramp access including on the building approach – where there is not existing ramp access, this will be put in place by the Election Team for polling day
- Width of doors – this is to ensure that larger size motorised wheelchairs can be accommodated. All but one or two venues have doors that are wide enough and alternatives for those that do not have suitable doors were sought but not found. Signage will be put in place at venues where this is an issue to ensure that electors are not disenfranchised. This will inform electors in motorised wheelchairs that we are aware of the issue and to mitigate the impact, we will bring the required polling materials e.g. ballot paper/ballot box to them, while maintaining the secrecy of the ballot
- Transport access – all the polling stations are within easy access of public transport; some have accessible parking and others have nearby street parking
- Doormats being level with the floor and floor surface – it is inevitable that some floor surfaces will become slippery in wet weather. Awareness of this risk on a wet day will be highlighted in training and materials provided to ensure the hazard is minimised
- Although not the subject of this review, it is worth noting that accessible materials will be available to assist electors in voting, if that is required

**5. Race and ethnicity** *(Please outline a summary of the impact the proposal will have on this protected characteristic and cross the box below on your assessment of the overall impact of this proposal on this protected characteristic)*

Positive		Negative		Neutral impact	✓	Unknown Impact	
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Race and ethnicity are not recorded on the electoral register.

**6. Sexual orientation** *(Please outline a summary of the impact the proposal will have on this protected characteristic and cross the box below on your assessment of the overall impact of this proposal on this protected characteristic)*

Positive		Negative		Neutral impact	✓	Unknown Impact	
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Sexual orientation is not recorded on the electoral register

**7. Religion or belief (or no belief)** *(Please outline a summary of the impact the proposal will have on this protected characteristic and cross the box below on your assessment of the overall impact of this proposal on this protected characteristic)*

Positive		Negative		Neutral impact	✓	Unknown Impact	
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Religion and belief are not recorded on the electoral register. Some of the venues are faith-based buildings. These are being used as community spaces, not for the purposes of practising a religion.

**8. Pregnancy and maternity** *(Please outline a summary of the impact the proposal will have on this protected characteristic and cross the box below on your assessment of the overall impact of this proposal on this protected characteristic)*

Positive		Negative		Neutral impact	✓	Unknown Impact	
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Pregnancy and maternity are not recorded on the electoral register. The arrangements for physical accessibility, that may result from this protected characteristic, have been considered for all venues.

**9. Marriage and Civil Partnership** *(Consideration is only needed to ensure there is no discrimination between people in a marriage and people in a civil partnership)*

Positive		Negative		Neutral impact	✓	Unknown Impact	
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Marriage and civil partnership status is not recorded on the electoral register

**10. Groups that cross two or more equality strands e.g. young black women**

Some electors may cross two or more equality strands but these will be addressed as above

**Outline the overall impact of the policy for the Public Sector Equality Duty:**

- Could the proposal result in any direct/indirect discrimination for any group that shares the relevant protected characteristics?
- Will the proposal help to advance equality of opportunity between groups who share a relevant protected characteristic and those who do not?  
This includes:
  - a) Remove or minimise disadvantage suffered by persons protected under the Equality Act
  - b) Take steps to meet the needs of persons protected under the Equality Act that are different from the needs of other groups
  - c) Encourage persons protected under the Equality Act to participate in public life or in any other activity in which participation by such persons is disproportionately low
- Will the proposal help to foster good relations between groups who share a relevant protected characteristic and those who do not?

Electors have the choice to go to a polling station or to use an absent vote (either by post or proxy). This allows people a range of opportunities for participating in the electoral process. We have aimed to ensure an even spread of accessible polling places across the borough where these are available.

#### 6. a) What changes if any do you plan to make to your proposal as a result of the Equality Impact Assessment?

Further information on responding to identified impacts is contained within accompanying EqlA guidance

Outcome	Y/N
<b>No major change to the proposal:</b> the EqlA demonstrates the proposal is robust and there is no potential for discrimination or adverse impact. All opportunities to promote equality have been taken. <u>If you have found any inequalities or negative impacts that you are unable to mitigate, please provide a compelling reason below why you are unable to mitigate them.</u>	Y
<b>Adjust the proposal:</b> the EqlA identifies potential problems or missed opportunities. Adjust the proposal to remove barriers or better promote equality. Clearly <u>set out below</u> the key adjustments you plan to make to the policy. If there are any adverse impacts you cannot mitigate, please provide a compelling reason below	
<b>Stop and remove the proposal:</b> the proposal shows actual or potential avoidable adverse impacts on different protected characteristics. The decision maker must not make this decision.	



<b>6 b) Summarise the specific actions you plan to take to remove or mitigate any actual or potential negative impact and to further the aims of the Equality Duty</b>			
<b>Impact and which relevant protected characteristics are impacted?</b>	<b>Action</b>	<b>Lead officer</b>	<b>Timescale</b>
<p><b>Please outline any areas you have identified where negative impacts will happen as a result of the proposal but it is not possible to mitigate them. Please provide a complete and honest justification on why it is not possible to mitigate them.</b></p> <p>A core part of the review of polling places and potential polling stations was to ensure that we had as accessible a set of venues as possible. There are a few where we will need to make reasonable adjustments and there are some where a ballot box will need to be taken to the elector, but this will be done to ensure that as many electors as possible can participate in the electoral process</p>			
<b>6 c) Summarise the measures you intend to put in place to monitor the equalities impact of the proposal as it is implemented:</b>			
<ul style="list-style-type: none"> <li>• A further inspection of the sites will be carried out by the team that will be addressing accessibility on the day e.g. building ramps etc to develop the specifications of each</li> <li>• A communications plan is being developed, using a range of different tools and will provide information on all the different methods of voting</li> <li>• A specific question will be included to the Presiding Officer and polling station inspectors' records to record any equalities impact on polling day. This will be reinforced via training</li> </ul>			

**7. Authorisation**

EqlA approved by: Mark Stevens  
Assistant Director Direct Services

Date 7<sup>th</sup> October 2021

**8. Publication**

*Please ensure the completed EqlA is published in accordance with the Council's policy.*

This will be included in the report pack for the 16 November Corporate Committee

Please contact the Policy & Strategy Team for any feedback on the EqlA process.

## **Appendix 3- Polling District and Polling Place Review Consultation Summary**

The consultation ran from:

- 17 August 2021 – 25 August 2021 with the Returning Officer; and
- 31 August 2021 – 27 September 2021 with stakeholders and the public.

The consultation consisted of the following activities:

- Statutory consultation on the proposals with the Acting Returning Officer
- Publication on the Haringey Elections website of the proposals, including maps and a description of each proposed polling place – paper copies were made available on request
- A statutory notice posted at George Meehan House, the Council's website and emailed to an identified list of stakeholders
- An online briefing for Councillors on 31 August attended by 17 councillors
- Three drop-in sessions were held which were open to councillors and the public. These drop-in sessions allowed attendees to speak to the team about the proposals and provide feedback. In total, the drop-in sessions were attended by 10 Councillors and 1 member of the public. They were held on:
  - Thursday 9 September 2021 -  
18.00 – 19.30 in the Training Room – Tottenham Green Leisure Centre, N15 4JA
  - Monday 13 September 2021  
18.00 – 19.30 in The Family Centre, 145 Park Road, N8 8JN
  - Wednesday 22 September 2021  
18.00 – 19.30 in Woodside Room, George Meehan House, N22 8YX
- It was publicised on the Council's website, in newsletters to community groups and on the consultation pages. There were also social media posts to promote engagement. The website stated that translations and information in other formats were available on request.

Responses were invited by post to the Elections team at George Meehan House, email to the Elections Team or via an online form.

### **Responses**

We received:

- 19 via the online form
- Emails from 21 individuals (19 Councillors)
- 0 via post

Proposals resulting from the drop-in sessions were written up and sent to the Members of that ward for further comment. These proposals were then included in the report, alongside a recommendation

Wards	Councillor engagement (inward)	Public	Responses
Alexandra Park	Email from ward Councillors about the polling place agreeing that the portable should remain and asking that St Andrews Centre be used, at least as a contingency plan for library works overrunning	No responses	Proposal unchanged - comments noted
Bounds Green	Ward member at the drop-in session - no comments made on proposals	No responses	Proposal unchanged
Bruce Castle	No responses	No responses	Proposal unchanged
Crouch End	Councillor attendance at drop-in session and requested changes and proposed using Christ Church Crouch End in place of the school which were followed up with an email exchange	Three responses (including from the Chair of Governors) requesting that Coleridge School no longer be used due to the disruption.  One response asked to retain Hornsey Library as a polling station	Revised proposal for the district boundaries and a change of polling place from Coleridge Primary School to Christ Church Crouch End  Hornsey Library is retained as a polling station but with a different district boundary. No information was provided about the responder's location so no further comment can be made
Fortis Green	Councillor attendance at drop-in session followed up by an exchange of emails about their views on St James CE School and any potential alternatives	A submission was received from the Fortis Green Labour Party proposing a number of changes.  St James CE School did not submit a response, but they are not keen to be used as a polling station	Minor changes to Fortis Green A proposed in response to comments received as part of the consultation.  Alternatives to St James CE School have been sought but none have been found.
Harringay	Online form submission was received from a Councillor. A revised proposal was drafted and sent to the ward members for their comments. A positive response was received	Two responses received, both agreeing with the proposals	A revised proposal will be put forward for this ward, with four districts/polling places instead of the original three
Hermitage & Gardens	Councillor confirmed support for the proposals	No responses	Proposal unchanged

Highgate	Two responses were received from Highgate ward Councillors asking for alternatives to closing St Michael's CE School and expressing a preference of using Jackson's Lane in place of Highgate Library	<p>One response was received from the CEO of Jackson's Lane asking that we retain that as a venue</p> <p>A response was received noting the close proximity of two polling stations and suggesting numerous alternatives, some of which were outside the borough. They also included Jackson's Lane and St Augustine's Church</p>	<p>No changes to the district boundaries proposals</p> <p>It is proposed that Jackson's Lane be used in place of the library - the library is unlikely to be available for the May 2022 election due to refurbishment.</p> <p>This is being considered by the school team. In the meantime, contact was made with Highgate School to request if it has space that could be used. It is an independent school and is therefore not covered by the legislation allowing schools to be used for elections. The school offered the use of its museum. However, the door was too narrow to allow access for a motorised wheelchair and there were no staff facilities - the mezzanine is the only space available but is part of the museum display and signage requests no food and drink.</p> <p>St Michael's CE School will have to be used as investigations have not found any other suitable alternative options. A follow up conversation has taken place with St Michael's CE School to explore if an area can be segregated to allow the majority of the school to remain open.</p> <p>St Augustine's Church is as far to the south of the boundary as the existing venue is to the north and we have an existing, known venue that is accessible, so it is not proposed to change this</p>
Hornsey	Councillor attendance at drop-in session and requested changes drawn on a map	Two online responses, one saying they were happy with the new ward boundaries and the second asking to move the polling station	<p>Email with revised proposal sent to Councillors for comment. This proposal also addressed the issues raised in the public response.</p> <p>The revised proposal increases the districts in this ward from 4 to 5 with Middle Lane Methodist Church becoming a new polling place</p>

Muswell Hill	Councillor attendance at drop-in session - comments made in support of retaining the current portable due to distance and topography		Proposal unchanged
Noel Park	No responses	One unnamed response on online form stating that they do not support the proposal but making no specific comments on changes	<p>Proposal unchanged</p> <p>Additional work has been carried out to explore other options to add capacity to the polling places in this area, including a visit to the Mall and contact made with a local church and the Chocolate Factory.</p> <p>Additional and better space has been secured at the library so this will meet the requirements, pending the development of more community space at the Chocolate Factory site</p>
Northumberland Park	Meeting with Councillor who raised issues with the Neighbourhood Resource Centre being used as a double station, in place of Kenneth Robbins House		<p>Proposal unchanged</p> <p>This proposal was explored but the Elections Team's recommendation was to keep the original proposal unchanged. This was sent to Ward Councillors for comment and, initially, was not well received, with an observation that the existence of the Neighbourhood Resource Centre was not well known. There is divided opinion between the ward Councillors, but the majority agree with the project team's recommendation that the NRC be used - and doing so will raise the local community's awareness of its existence. One Councillor stated her objection to this recommendation</p>
Seven Sisters	No responses	No responses	Proposal unchanged
South Tottenham	Meeting with Councillor who noted concerns about the distance in the far part of the district to the polling station - this was confirmed in a written submission, requesting a portable	No responses	<p>Proposal unchanged.</p> <p>The walking distances have been checked and are within the 10-15 minutes agreed as the target for walking distance and portable polling stations are only proposed where there is not a suitable fixed building</p>

St Ann's	Councillor confirmed support for the proposals	No responses	Proposal unchanged
Stroud Green	No responses	No responses	Proposal unchanged
Tottenham Central	Councillor attendance at drop-in session and discussed moving one boundary to allow better access to the polling station due to cut throughs	No responses	Minor changes to one boundary proposed which is supported by two councillors
Tottenham Hale		One response was received, disagreeing with their move from Tottenham Hale into Northumberland Park	Proposal unchanged  The respondent's move to a different ward is due to the changes to the ward boundaries which cannot be changed by this review
West Green	Email from ward Councillor commenting that there was not easy access to the proposed polling place at Broadwater Farm Community Centre from Somerset Close and Lido Square. They agreed with other changes		Alternative proposal prepared, moving those streets to a different polling place and changes to the boundary.  St John Vianney confirmed as a replacement for West Green Primary School.
White Hart Lane	Email from ward Councillors and online form submission noting the long walking distances and lack of polling places in the east of the ward	A response was received asking for the Scout Hut to be retained as a polling place.	The Scout Hut is now in a different ward and is being used there so venues were sought within the new boundaries. An alternative proposal was developed changing the district boundaries and adding Risley Avenue School as a polling place. This increases the number of polling districts to 4 which works better than the original proposal and has been positively commented on by two Councillors
Woodside	Councillor attendance at drop-in session	One response received, agreeing with the proposals provided that the polling places are fully accessible	Proposal unchanged

## Other responses:

- Four responders either did not agree or did not know if they agreed with the proposals but gave no further information
- One submission supported the proposals but without specifying an area



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**Report for:** Corporate Committee 16 November 2021

**Item number:** 8

**Title:** External Audit Plan 2020/21

**Report authorised by:** Jon Warlow, Director of Finance (S151 Officer)

**Lead Officers:** Kaycee Ikegwu, Head of Finance & Chief Accountant  
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**Ward(s) affected:** N/A

**Report for Key/  
Non Key Decision:** Non Key decision

## 1. Describe the issue under consideration

- 1.1. This report updates the Committee on the Council's plan for the audit of the Statement of Accounts for 2020/21, which includes the Housing Revenue Account and Haringey Pensions Fund.

## 2. Cabinet Member Introduction

- 2.1. Not applicable.

## 3. Recommendations

- 3.1. That the Committee notes the contents of this report and any further oral updates given at the meeting by BDO LLP.

## 4. Reason for Decision

- 4.1. None.

## 5. Other options considered

- 5.1. None.

## 6. Background information

- 6.1. The content of the Statement of Accounts is largely determined by statutory requirements and mandatory professional standards as set out within the "Code of Practice on Financial Reporting" published by

the Chartered Institute of Public Finance and Accountancy (CIPFA). The CIPFA Code of Practice is based on International Financial Reporting Standards (IFRS), however adopts these in some cases to tailor their application to Local Government Finance.

- 6.2. The preparation and audit of the annual statement of accounts is a statutory requirement of the Accounts and Audit (England) Regulations 2015. The 2020/21 draft accounts must be prepared and certified by 01<sup>st</sup> August 2021 (Revised deadline) by the Section 151 Officer that they represent a true and fair view of the financial position of the Council.
- 6.3. Audits should then be concluded by 30 September (Revised deadline) and audited accounts published by this date, or, if audits have not concluded audited accounts should be published as soon as possible after this date.
- 6.4. Haringey published its draft accounts for 2020/21 by the 01<sup>st</sup> August 2021, as required, but was not able to conclude the audit by the 30<sup>th</sup> September 2021. Around 9% of all Local Government audits were concluded by the 30 September in 2021.
- 6.5. The 2020/21 audit plan will be presented by David Eagles, the Audit Partner from BDO. The plan sets out the approach the auditors will take, the key issues, timescales, staffing and fee for the audit. The audit plan is appended to this report at Appendix 1.
- 6.6. Officers will provide the auditors with all necessary information during the audit which will take place from November 2021 to January 2022. BDO will then report back to the Corporate Committee in February 2022 on their findings and any recommendations.
- 6.7. Auditors are under increasing regulatory pressure to complete additional work compared to prior years, to gain higher levels of assurance before they can sign off an audit as complete.
- 6.8. This year, Auditors are required to provide additional commentary on financial sustainability, governance and improving economy, efficiency, and effectiveness.

## **7. Contribution to Strategic Outcomes**

- 7.1. None.

## **8. Statutory Officers comments (Chief Finance Officer (including procurement), Assistant Director of Corporate Governance, Equalities)**

### Finance and Procurement

- 8.1. As this report details a financial subject matter, finance comments are made throughout the content of this report.

### Legal

- 8.2. The Council is a category 1 authority and must comply with the requirements of the relevant Regulations of the Accounts and Audit Regulations 2015 when preparing a statement of accounts. Members should note the content of this report and the plan for the external audit to be carried out by BDO. In considering the report Members must consider the expert financial advice available to it and any further oral advice given at the meeting of the Committee. The report does not raise any legal issues.

### Equalities

- 8.3. There are no equalities issues arising from this report.

## **9. Use of Appendices**

Appendix 1 – Audit Plan from BDO

## **10. Local Government (Access to Information) Act 1985**

- 10.1. Not applicable.

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Report to the Corporate Committee

# LONDON BOROUGH OF HARINGEY COUNCIL

Audit Planning Report: year ended 31 March 2021

IDEAS | PEOPLE | TRUST



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# WELCOME

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### Welcome

### Executive summary

### Audit scope and objectives

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We have pleasure in presenting our Audit Planning Report to the Corporate Committee of London Borough of Haringey Council (the 'Council'). This report forms a key part of our communication strategy with you, a strategy which is designed to promote effective two way communication throughout the audit process with those charged with governance.

It summarises the planned audit strategy for the year ended 31 March 2021 in respect of our audit of the financial statements and use of resources; comprising materiality, key audit risks and the planned approach to these; together with timetable and the BDO team.

The planned audit strategy has been discussed with management to ensure that it incorporates developments in the business during the year under review, the results for the year to date and other required scope changes.

This report contains matters which should properly be considered by the Council as a whole. We expect that the Corporate Committee will refer such matters to the Council, together with any recommendations, as it considers appropriate.

We look forward to discussing this plan with you at the Corporate Committee meeting on 16 November 2021 and to receiving your input on the scope and approach.

In the meantime if you would like to discuss any aspects in advance of the meeting please contact one of the team.

**David Eagles, Partner**  
For and on behalf of BDO LLP

8 November 2021



**David Eagles, Engagement Lead**

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This report has been prepared solely for the use of the Corporate Committee and Those Charged with Governance. In preparing this report we do not accept or assume responsibility for any other purpose or to any other person. For more information on our respective responsibilities please see the appendices.

# SCOPE AND MATERIALITY

## Executive summary

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This summary provides an overview of the key audit matters that we believe are important to the Corporate Committee in reviewing the planned audit strategy for the Council and the Group for the year ended 31 March 2021.

It is also intended to promote effective communication and discussion and to ensure that the audit strategy appropriately incorporates input from those charged with governance.

### Audit scope

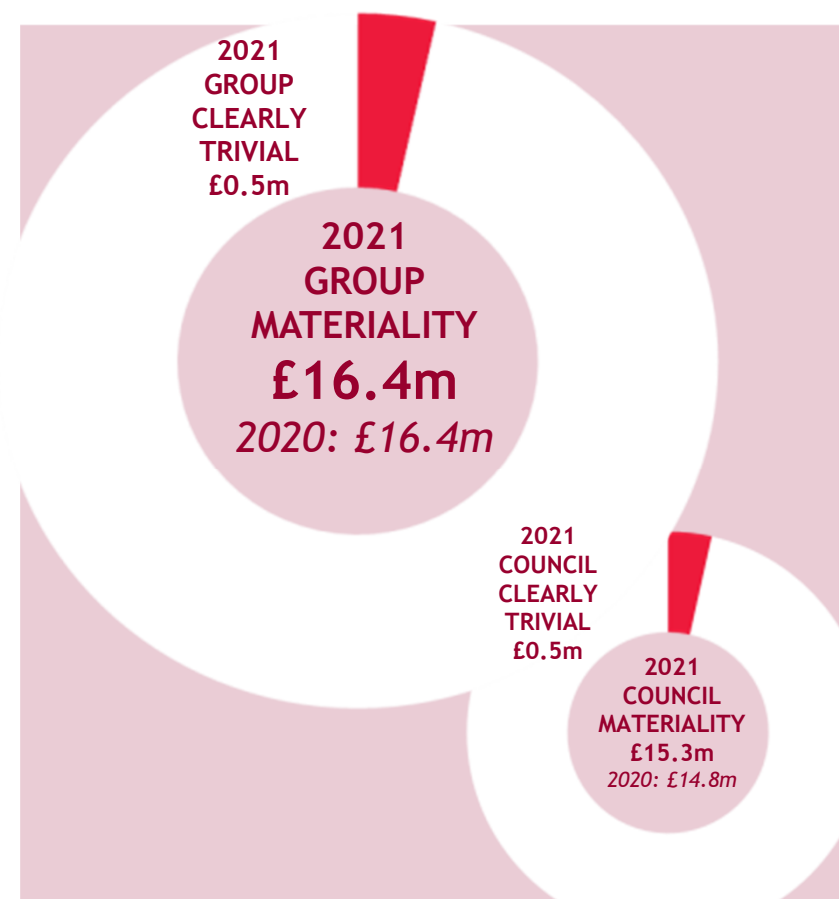
The scope of the audit is determined by the National Audit Office's Code of Audit Practice that sets out what local auditors are required to do to fulfil their statutory responsibilities under the Local Audit and Accountability Act 2014. This includes: auditing the financial statements and consolidated entities (together the 'Group'); reviewing the arrangements to secure value for money through the economic, efficient and effective use of its resources; and, where appropriate, exercising the auditor's wider reporting powers and duties. The Code of Audit Practice was updated with effect from 1 April 2020 and as a consequence the scope of the use of resources work has changed for the year ended 31 March 2021. More information on this change is included on page 22.

Our approach is designed to ensure we obtain the requisite level of assurance in accordance with applicable laws, appropriate standards and guidance issued by the National Audit Office.

### Materiality

Planning materiality for the Council and the Group will be set at 1.5% of gross expenditure for the year (prior year 1.5%). This is based on the published draft financial statements for 2020/21.

Although materiality is the judgement of the Engagement Lead, the Corporate Committee is obliged to satisfy themselves that the materiality chosen is appropriate for the scope of the audit.



# AUDIT STRATEGY

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Our audit strategy is predicated on a risk based approach, so that audit work is focused on the areas of the financial statements where the risk of material misstatement is assessed to be higher, or where there is a risk that the organisation has not made proper arrangements for securing economy, efficiency and effectiveness in its use of resources.

We have discussed the changes to the Council, systems and controls in the year with management and obtained their own view of potential audit risk in order to update our understanding of the Group's activities and to determine which risks impact on the numbers and disclosures in the financial statements, or on its arrangements for securing economy, efficiency and effectiveness in its use of resources. We will continue to update this assessment throughout the audit.

The table on the next page summarises our planned approach to audit risks identified.

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Risk identified	Risk rating	Fraud risk present	Testing approach	Impact of significant judgements and estimates
(1) Management override of controls	Significant	Yes	Substantive	Medium
(2) Revenue recognition	Significant	Yes	Substantive	Medium
(3) Expenditure cut-off	Significant	Yes	Substantive	Low
(4) Valuation of non-current assets	Significant	Yes	Substantive	High
(5) Valuation of pension liability	Significant	No	Substantive	High
(6) Reconciliation of bank accounts	Significant	Yes	Substantive	Low
(7) Allowance for non-collection of receivables	Significant	No	Substantive	Medium
(8) Related party transactions	Normal	Yes	Substantive	Low
(9) Sustainable finances (use of resources)	Significant	N/A	N/A	N/A



# INDEPENDENCE AND FEES

## Executive summary

### Independence

We confirm that the firm complies with the Financial Reporting Council's Ethical Standard for Auditors and, in our professional judgement, is independent

### Proposed Fees

	2020/21	2019/20
Code audit Scale fee	£158,986	£158,986
Additional audit fee	<sup>1,6</sup> £TBC	<sup>2</sup> £141,014
Covid related cost	<sup>3</sup> TBC	-
New use of resources approach	<sup>4,6</sup> TBC	-
<b>Total audit fees</b>	<b>£202,469</b>	<b>£300,000</b>
<b>Fees for non-audit services - audit related:</b>		
• Certification of housing benefits subsidy claim	<sup>5</sup> £46,223	<sup>5</sup> £46,223
• Certification of pooled housing capital receipts return	£3,500	£3,500
• Certification of teachers' pensions return	£3,500	£3,500
<b>Total non-audit services fees</b>	<b>£53,223</b>	<b>£53,223</b>
<b>Total fees</b>	<b>£255,602</b>	<b>£353,223</b>

### Amendments to the proposed fees

If we need to propose any amendments to the fees during the course of the audit, where our assessment of risk and complexity are significantly different from those reflected in the proposed fee or where we are required to carry out work in exercising our additional powers and duties, we will first discuss this with the Council. Where this requires a variation to the scale fee set by PSAA we will seek approval from Public Sector Audit Appointments Limited (PSAA). If necessary, we will also prepare a report outlining the reasons why the fee needs to change for discussion with the Corporate Committee.

### Fee variances

- (1) We will propose a fee variation to the PSAA scale fee for 2020/21 to be discussed with the Council's Finance staff and the Corporate Committee. This reflects the additional audit work required in response to issues encountered in recent years and significantly greater pressure on auditors to deliver higher quality audits and to demonstrate greater professional scepticism when carrying out their work. This has resulted in auditors needing to exercise greater challenge to the areas where management makes judgements or relies upon advisers, for example, in relation to estimates and related assumptions within the accounts.
- (2) The additional audit fee for 2019/20 has been agreed with Council's Finance staff, and is currently awaiting approval by PSAA.
- (3) This represents an estimate of the additional resource time and costs necessary when audits are undertaken remotely. The 15-20% range experienced by BDO and the other audit firms. If we are able to undertake some key work on site, the time reflected here should reduce and the fee level decrease accordingly.
- (4) The audit fee is based on audit scope under the Code of Audit Practice. A new Code is effective for periods commencing 1 April 2020, which significantly increases the work of auditors for reporting on a body's use of resources. We will propose a fee variation in respect of this once additional procedures have been fully scoped.
- (5) Work in respect of the 2019/20 audit is now complete, and we are still in the process of calculating any additional fees to be discussed with the Council staff and Corporate Committee.
- (6) PSAA have published guidance on additional fees for 2020-21 audit fees which includes new VFM arrangements and accounting estimates <https://www.psaa.co.uk/wp-content/uploads/2021/09/Additional-information-for-2020-21-audit-fees-FINAL-FOR-ISSUE-200921.pdf>.

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Key components of our audit objectives and strategy for the Group are highlighted and explained on the following pages.

Audit planning is a collaborative and continuous process and our audit strategy, as reflected here, will be reviewed and updated as our audit progresses.

We will communicate any significant changes to our audit strategy, should the need for such change arise.

Reporting	Objectives
Auditing standards	We will perform our audit in accordance with International Standards on Auditing UK (ISAs (UK)) and relevant guidance published by the National Audit Office.
Financial statements	We will express an opinion on the Council and Group financial statements, prepared in accordance with the CIPFA Code of Practice on Local Authority Accounting 2020/21 and other directions.
Statement of Accounts	In addition to our objectives regarding the financial statements, we will also read and consider the other information contained in the Statement of Accounts to consider whether there is a material inconsistency between the other information and the financial statements or other information and our knowledge obtained during the audit.
WGA	We will review the Whole of Government Accounts (WGA) return and express an opinion on the return whether it is consistent with the audited financial statements.
Additional powers and duties	Where necessary we may be required to: issue of a report in the public interest; make a written recommendation to the Council; allow local electors to raise questions and objections on the accounts; or exercise legal powers to apply to the courts for a declaration that an item of account is contrary to law, issue an advisory notice or an application for a judicial review.
Audit Completion Report to the Corporate Committee	Prior to the approval of the financial statements, we will discuss our significant findings with the Corporate Committee. We will highlight key accounting and audit issues as well as internal control findings and any other significant matters arising from the audit.
Use of resources and Auditor's Annual Report	We will provide an annual commentary on the Council's arrangements to secure economy, efficiency and effectiveness in its use of resources. The commentary will explain the work that we have undertaken during the year and highlight any significant weaknesses identified, along with any recommendations for improvement. The commentary will also draw attention to emerging or developing issues which may not represent significant weaknesses, but which may nevertheless require attention from the Council. The Auditor's Annual Report is required to be published by the Council.



# AUDIT SCOPE ENTITIES, COMPONENTS AND AUDIT RISKS

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As Group auditor we are required to design an audit strategy to ensure we have obtained the required audit assurance for each component for the purposes of our Group audit opinion ISA (UK) 600

A high-level overview of how we have designed the Group audit strategy is summarised below to ensure you have clear oversight of the scope of the work we intend to perform on each entity.

Audit Risks, covered later in this report, are cross referenced to each entity to provide clarity over how these arise within your business and where the focus of the audit work will be.

The clearly trivial threshold for all components has been set at the Group level, being £500,000.





# AUDIT SCOPE ENTITIES, COMPONENTS AND AUDIT RISKS 2

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Entity	Nature of Operations	Audit classification	Reason for classification	Audit Risks	Component Materiality and basis of assessment	Audit strategy
London Borough of Haringey	Provides full range of local authority services	Significant	Size and risk	Risks 1 - 8	£15.3m, gross expenditure	Statutory audit performed by BDO LLP
Homes for Haringey Limited	Manages Haringey council housing	Non significant component	Size	Risk 5	£4.65m, gross expenditure	BDO Group Engagement Team analytical procedures and testing of pension liability assumptions Statutory audit performed by PricewaterhouseCoopers LLP
Alexandra Park and Palace Charitable Trust Limited	Manages the Park and Palace	Non significant component	Size	Risk 4	£4.65m, gross expenditure	BDO Group Engagement Team analytical procedures and testing the valuation of Alexandra Palace Statutory audit performed by Haysmacintyre
Alexandra House Wood Green Limited	Manages the Alexandra House	Non significant component	Size	Risk 4	£0	BDO Group Engagement Team analytical procedures and testing the valuation of Alexandra House.

# AUDIT TIMELINE

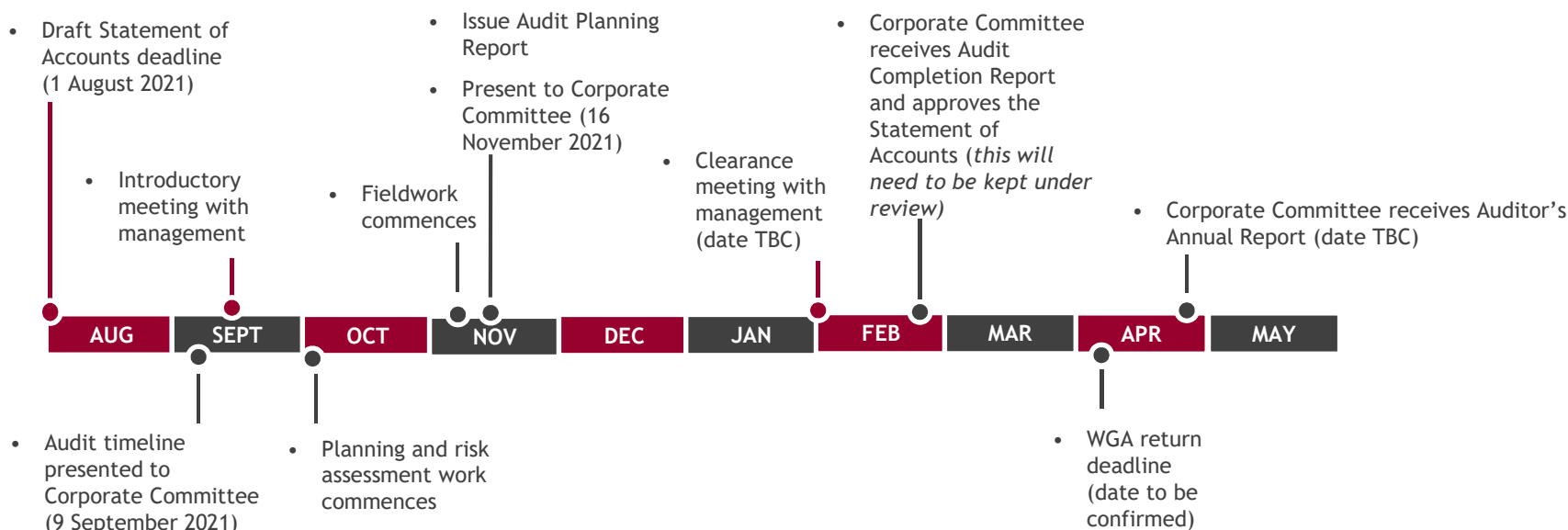
## An overview of the key dates

In 2019/20, across the local authority sector, there were a significant number of delayed audit opinions arising from additional audit resources required due to the increasing complexity of local authority financial statements, greater use of complex group structures and activities undertaken through subsidiaries and joint ventures, and pressure on auditors to deliver higher quality audits. These matters, against the backdrop of delivering audits remotely as a result of the pandemic, have impacted the delivery of grant certification work which, in turn, has significantly disrupted ability to deliver substantial interim audits. As a result of these combined factors, there are insufficient available specialist audit resources in the local public audit sector to deliver all local authority audit opinions ahead of the local authority publication deadline for 2021. We recognise that this is not an ideal situation for the sector but reflects the pressures on audit resources in local public audit.

In BDO, reflecting the above, our resource plans for 2020/21 extend beyond the 30 September local authority publication deadline set. In addition, for London Borough of Haringey specifically, we do not consider it feasible to deliver an audit of the scope, complexity and level of audit risk set out in this Audit Plan within a two month period, particularly when it has not been possible to conduct an interim audit.

We have agreed with management that we will risk assess our ability to deliver the audit timetable, setting realistic timelines for the preparation and provision of draft accounts and supporting working papers and evidence as well as for their audit.

The timeline below also allows for the completion of the new Code Use of resources work and reporting, the deadline for which is 3 months after issuing the audit opinion.



# BDO TEAM

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**David Eagles**  
**Engagement Lead**

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e: david.eagles@bdo.co.uk

As audit engagement lead I have primary responsibility to ensure that the appropriate audit opinion is given. In meeting this responsibility I ensure that the audit has resulted in obtaining sufficient and appropriate evidence to provide reasonable, but not absolute, assurance that the financial statements are free from material misstatement, whether due to fraud or error, and to report on the financial statements and communicate as required by the ISAs (UK), in accordance with our findings.

I will ensure that we have undertaken sufficient work to assess the Council's arrangements for securing economy, efficiency and effectiveness in the use of its resources against the guidance published by the National Audit Office.

I am responsible for the overall quality of the engagement and am supported by the rest of the team as set out here.



**Lucy Trevett**  
**Senior Manager**

t: 020 7034 5878  
e: lucy.trevett@bdo.co.uk

I will lead on the audit of the Council. I work closely with David to develop and execute the audit strategy. I will be a key point of contact on a day to day basis and will ensure that timelines are carefully managed to ensure that deadlines are met and matters to be communicated to management and the Corporate Committee are highlighted on a timely basis.



**Kerry Lin,**  
**Assistant Manager**

t: 020 3219 4073  
e: kerry.lin@bdo.co.uk

I will be responsible for the day to day supervision of the audit team, and will be responsible for the delivery of the key audit work.

# OVERVIEW

## Audit risks

We have assessed the following as audit risks. These are matters assessed as most likely to cause a material misstatement in the financial statements or impact on our use of resources opinion and include those that will have the greatest effect on audit strategy, the allocation of audit resources and the amount of audit focus by the engagement team.

Key: **Significant** / **Normal**

Description of risk	Significant risk	Normal risk	Overview of risk
1. Management override of controls			Auditing standards presume that management is in a unique position to perpetrate fraud by overriding controls.
2. Revenue recognition			Auditing standards presume that income recognition presents a fraud risk.
3. Expenditure cut-off			For public sector bodies the risk of fraud related to expenditure is also relevant.
4. Valuation of non-current assets			The valuation of non-current assets is a significant risk as it involves a high degree of estimation uncertainty.
5. Valuation of pension liability			The valuation of the pension liability is a significant risk as it involves a high degree of estimation uncertainty.
6. Reconciliation of bank accounts			There is a risk that the cash balance could be materially misstated if reconciling items are not cleared on a timely basis or misappropriations could remain undetected.
7. Allowance for non-collection of receivables			There is a risk over the valuation of the impairment allowance for non-collection of receivables if incorrect assumptions or source data are used.
8. Related party transactions			There is a risk that related party disclosures are not complete or accurate.
9. Sustainable finances (use of resources)			The Council will need to deliver significant savings to maintain financial sustainability in the medium term and there is a risk that these savings may not be delivered.

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**Auditing standards presume that management is in a unique position to perpetrate fraud by overriding controls.**

Significant risk

Normal risk

Fraud risk

Assess design & implementation of controls to mitigate

Significant Management estimates & judgements

Controls testing approach

Substantive testing approach

Risk highlighted by Council

## Risk detail

- ISA (UK) 240 - The auditor's responsibilities relating to fraud in an audit of financial statements requires us to presume that the risk of management override of controls is present and significant in all entities.

## Planned audit approach

Our audit procedures will include the following:

- Review and verification of journal entries made in the year, agreeing the journals to supporting documentation; we will determine key risk characteristics to filter the population of journals and use our IT team to assist with the journal extraction;
- Review of estimates and judgements applied by management in the financial statements to assess their appropriateness and the existence of any systematic bias; and
- Review of unadjusted audit differences for indications of bias or deliberate misstatement.

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**Auditing standards presume that income recognition presents a fraud risk.**

## Risk detail

Under auditing standards there is a presumption that income recognition presents a fraud risk.

We consider there to be a significant risk in respect of the existence (recognition) of grants that are subject to performance conditions before these may be recognised as revenue in the comprehensive income and expenditure statement (CIES).

## Planned audit approach

Our audit procedures will include testing a sample of grants included as income in the CIES to ensure that recognition criteria, as set out in supporting evidence from the grant paying bodies, has been met.

Significant risk

Normal risk

Fraud risk

Assess design & implementation of controls to mitigate

Significant Management estimates & judgements

Controls testing approach

Substantive testing approach

Risk highlighted by Council

# EXPENDITURE CUT-OFF

**For public sector bodies the risk of fraud related to expenditure is also relevant.**

## Risk detail

For net-spending bodies in the public sector there is also risk of fraud related to expenditure. For the Council, we consider the risk of fraud to be in respect of the cut-off of expenditure around the year-end within the correct accounting period (cut-off).

## Planned audit approach

Our audit procedures will include the following:

- Checking that expenditure is recognised in the correct accounting period by substantively selecting items of expenditure based on a lower threshold, for both invoices received and bank payments made:
  - pre year end to reflect the increased risk that expenditure relating to future years is incorrectly recognised in the current year
  - post year end to reflect the increased risk that expenditure relating to inappropriately posted into 2021/22.

Significant risk

Normal risk

Fraud risk

Assess design & implementation of controls to mitigate

Significant Management estimates & judgements

Controls testing approach

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Risk highlighted by Council

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**The valuation of non-current assets is a significant risk as it involves a high degree of estimation uncertainty.**

**Significant risk**

**Normal risk**

**Fraud risk**

**Assess design & implementation of controls to mitigate**

**Significant Management estimates & judgements**

**Controls testing approach**

**Substantive testing approach**

**Risk highlighted by Council**

## Risk detail

Local authorities are required to ensure that the carrying value of land, buildings and dwellings is not materially different to the current value (operational assets) or fair value (surplus assets, assets held for sale and investment properties) at the balance sheet date. There is a risk over the valuation of these assets due to the high degree of estimation uncertainty and where updated valuations have not been provided for a class of assets at the year-end.

Additionally, in the prior years, we identified errors in the underlying property data held by the Council and provided to the valuer, such as incorrect gross internal areas held by the Council not being of the full area of the asset being valued, resulting in inaccurate valuations.

## Planned audit approach

Our audit procedures will include the following:

- Reviewing the instructions provided to the valuer and the valuer's skills and expertise in order to determine if we can rely on the management expert;
- Confirming that the basis of valuation for assets valued in year is appropriate based on their usage;
- Reviewing accuracy and completeness of information provided to the valuer, such as rental agreements and sizes;
- Reviewing assumptions used by the valuer and movements against relevant indices for similar classes of assets;
- Following up valuation movements that appear unusual; and
- Confirming that assets not specifically valued in the year have been assessed to ensure their reported values remain materially correct.

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**The valuation of the pension liability is a significant risk as it involves a high degree of estimation uncertainty.**

**Significant risk**

**Normal risk**

**Fraud risk**

**Assess design & implementation of controls to mitigate**

**Significant Management estimates & judgements**

**Controls testing approach**

**Substantive testing approach**

**Risk highlighted by Council**

## Risk detail

The valuation of the defined benefit obligation is a complex calculation involving a number of significant judgements and assumptions. The actuarial estimate of the pension fund liability uses information on current, deferred and retired member data and applies various actuarial assumptions over pension increases, salary increases, mortality, commutation take up and discount rates to calculate the net present value of the liability.

There is a risk that the membership data and cash flows provided to the actuary at year end may not be accurate, and that the actuary uses inappropriate assumptions to value the liability. Relatively small adjustments to assumptions used can have a material impact on the Council's share of the scheme liability.

## Planned audit approach

Our audit procedures will include the following:

- Agreeing the disclosures to the information provided by the pension fund actuary
- Reviewing the competence of the management expert (actuary)
- Reviewing the reasonableness of the assumptions used in the calculation against other local government actuaries and other observable data
- Reviewing the controls in place for providing accurate membership data to the actuary
- Contacting the pension fund auditor and requesting confirmation of the controls in place for providing accurate membership data to the actuary and testing of that data
- Checking that any significant changes in membership data have been communicated to the actuary.

# RECONCILIATION OF BANK ACCOUNTS

**There is a risk that the cash balance could be materially misstated if reconciling items are not cleared on a timely basis or misappropriations could remain undetected.**

Significant risk

Normal risk

Fraud risk

Assess design & implementation of controls to mitigate

Significant Management estimates & judgements

Controls testing approach

Substantive testing approach

Risk highlighted by Council

## Risk detail

In the previous years we identified that there were very large and old unreconciled items on the bank general ledger. Our audit work in 2019/20 has identified that there are continues to be old unreconciled items on the bank general ledger, with the oldest item dated back to 2013. However, when compared to the previous years, we can see there was a significant decline of the number and value of large and old items, with unmatched amount of £66,212 in 2019/20 which has decreased from 2018/19 unmatched amount of £736,541.

A complete bank reconciliation is a key internal control in order to confirm the accuracy of the cash balance on the balance sheet and the reconciling items should relate to short-term timing differences. There is therefore a significant risk that the cash balance could be materially misstated if reconciling items are not appropriate timing differences.

## Planned audit approach

Our audit procedures will include the following:

- We will review and evaluate the controls introduced, as a result of our findings in the prior year, to reduce unreconciled differences on the bank reconciliation; and
- We will test unreconciled items on the bank reconciliation to ensure reconciling items are genuine and are appropriately cleared after the year-end.

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# RELATED PARTY TRANSACTIONS

There is a risk that related party disclosures are not complete or accurate.

## Risk detail

Whilst you are responsible for the completeness of the disclosure of related party transactions in the financial statements, we are also required to consider related party transactions in the context of fraud as they may present greater risk for management override or concealment or fraud. Our audit approach includes the consideration of related party transactions throughout the audit including making enquiries of management and the Corporate Committee.

There is a risk that related party disclosures are not complete or accurate.

## Planned audit approach

Our audit procedures will include the following:

- Reviewing management processes and controls to identify and disclose related party transactions;
- Reviewing relevant information concerning any such identified transactions;
- Discussing with management and reviewing councillors' and management declarations to ensure that there are no potential related party transactions which have not been disclosed; and
- Undertaking Companies House searches for potential undisclosed interests.

## Significant risk

### Normal risk

### Fraud risk

Assess design & implementation of controls to mitigate

Significant Management estimates & judgements

Controls testing approach

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Risk highlighted by Council

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**The Council will need to deliver its savings and achieve income targets to maintain financial sustainability in the medium term and there is a risk that these projections will not be met.**

Significant risk

Normal risk

Fraud risk

Assess design & implementation of controls to mitigate

Significant Management estimates & judgements

Controls testing approach

Substantive testing approach

Risk highlighted by Council

## Risk detail

In February 2021, the Council updated its Medium Term Financial Strategy (MTFS) covering the period 2021 to 2026. Since the Local Government Finance Settlement was published on 17 December 2020, the 2021/22 budget now assumes a 1.99% increase to Council Tax and an additional 3% Audit Social Care precept. As a result the proposed balanced budget has reduced the requirement for using reserves of £1.7 million.

As at 31 March 2021, the Council closed with a small underspend of £0.1 million and this enabled the Council's general reserve to be maintained as planned at the opening balance of £15.8 million. The total impact of Covid-19 on expenditure was £39 million, which has been offset by Government support, although there is a forecasted additional £20 million negative impact on the collection fund in 2021-22.

The outturn position for the Dedicated Schools Grant (DSG) is a £6.8 million overspend, leaving a total deficit of £17.0 million which must be addressed via DSF funds in the future and cannot be met from the Council's general funds.

The Council has identified savings plans over the medium term but there is currently a £15.6 million funding gap, cumulative to 2026 (£2.0 million, £3.2 million, £6.7 million and £3.7 million for 2021/22, 2022/23, 2023/24 and 2024/25 respectively). The savings targets are significant and the achievement of these is inherently challenging.

There is a significant risk that any shortfall in the delivery of savings, non-realisation of assumed government funding and failure to reduce the current funding gaps will have a negative impact on future projected targets in the MTFS.

## Planned audit approach

Our audit procedures will include the following:

- Review the assumptions used in the Medium Term Financial Strategy and assess the reasonableness of the cost pressures and the amount of Government funding applied;
- Monitor the delivery of the budgeted savings in 2020/21 and the plans to reduce services costs and increase income from 2021/22; and
- Review the strategies to close the budget gap in the coming years.

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## New Code of Audit Practice (“Code”)

The Comptroller & Auditor General has determined through a new Code and guidance that the key output from local audit work in respect of value for money (VFM) arrangements is a commentary as reported in the Auditor’s Annual Report, not a VFM arrangements ‘conclusion’ or ‘opinion’. There may be matters referred to in the auditor’s commentary that do not represent significant weaknesses in arrangements and where significant weaknesses are reported we are required to also report recommendations.

As auditors we need to gather sufficient evidence and document our evaluation of arrangements to enable us to draft our commentary under three reporting criteria. These criteria are:

- **Financial sustainability** - How the Council plans and manages its resources to ensure it can continue to deliver its services
- **Governance** - How the Council ensures that it makes informed decisions and properly manages its risks
- **Improving economy, efficiency and effectiveness** (‘Improving 3Es’) - How the Council uses information about its costs and performance to improve the way it manages and delivers its services.

In addition to new assessment criteria and commentary requirements, the scope of the new Code also considerably increases auditors’ requirements for planning documentation and management should expect an increase in requests for discussion and evidence to facilitate this requirement.

## Risk of Significant Weakness

We are required to report the results of our risk assessment to those charged with governance, including additional work planned in respect of any identified risks of significant weakness, and to keep our risk assessment under continual review, with any changes again communicated to those charged with governance.

The risks identified to date are set out on pages 21 above.

Pertinent matters from early discussions with management include how the Council plans finances to support the sustainable delivery of services in accordance with its strategic and statutory priorities (Financial Sustainability), how the Council ensures it delivers its role, engages with stakeholders, monitors performance and acts for improvement within significant partnerships (Improving 3Es) and how the Council ensures it makes properly informed decisions, supported by appropriate evidence and allowing for challenge and transparency (Governance). We are however not yet in a position to report any risks of significant weakness.

We will update the Corporate Committee on risks of significant weakness and planned work when it meets on 4 February 2022 and, subject to risks being identified, will issue an updated version of this report.

# GOING CONCERN

**Directors are required to make an assessment of the Council's ability to continue as a going concern.**

## Directors' responsibilities

It is the directors' responsibility to make an assessment of the Council's ability to continue as a going concern to support the basis of preparation for the financial statements and disclosures in the financial statements. This is a requirement of the accounting standards.

This assessment should be supported by detailed cash flow forecasts with clear details of the key underlying assumptions, consideration of available finance throughout the forecast period, and a consideration of the forecast's sensitivity to reasonably possible variations in those assumptions along with any other relevant factors.

The going concern assessment should cover a minimum of 12 months from the date of the directors' approval of the financial statements. However, consideration should also be given to any major events or circumstances that may fall outside this period.

## Audit responsibilities

Our responsibilities in respect of going concern are:

- (a) To obtain sufficient appropriate audit evidence regarding, and conclude on, i) whether a material uncertainty related to going concern exists; and ii) the appropriateness of management's use of the going concern basis of accounting in the preparation of the financial statements
- (b) To report in accordance with ISA (UK) 570.

We will obtain an understanding of the business model, objectives, strategies and related business risk, the measurement and review of the Council's financial performance including forecasting and budgeting processes and the Council's risk assessment process. We will evaluate:

- a) The Council's method, including the relevance and reliability of underlying data used to make the assessment, whether assumptions and changes to assumptions from prior years are appropriate and consistent with each other
- b) The Council's plans for future actions in relation to the going concern assessment including whether such plans are feasible in the circumstances
- c) The adequacy and appropriateness of disclosures in the financial statements regarding the going concern assessment and any material uncertainties that may exist.



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## Fraud

Whilst the directors of the Council have ultimate responsibility for prevention and detection of fraud, we are required to obtain reasonable assurance that the financial statements are free from material misstatement, including those arising as a result of fraud. Our audit approach includes the consideration of fraud throughout the audit and includes making enquiries of management and those charged with governance.

We have not been made aware of any actual alleged or suspected incidences of fraud. We request confirmation from the Corporate Committee on fraud and a discussion on the controls and processes in place to ensure timely identification and action.

Management have stated that they believe that there is low risk of material misstatement arising from fraud and that controls in operation would prevent or detect material fraud.

## Accounting policies

We will report to you on significant qualitative aspects of your chosen accounting policies. We will consider the consistency and application of the policies and we will report to you where accounting policies are inconsistent with the CIPFA Code of Practice on Local Authority Accounting 2020/21 under the circumstances.

## Significant accounting estimates and judgements

We will report to you on significant accounting estimates and judgements. We will seek to understand and perform audit testing procedures on accounting estimates and judgements including consideration of the outcome of historical judgements and estimates. We will report to you our consideration of whether management estimates and judgements are within an acceptable range.

## Internal audit

We will ensure that we maximise the benefit of the overall audit effort carried out by internal audit and ourselves, whilst retaining the necessary independence of view.

We will review the reports issued by the Council's internal audit function although we do not plan place reliance on their work in respect of their assessment of control processes. We expect to place reliance on internal audit's work on the Council's arrangements under the new methodology applicable for our use of resources work. If as a result of our review, we conclude that reliance is not possible, we will report this to you and also perform alternative procedures.

## Laws and regulations

We will consider compliance with laws and regulations. The most significant of these for your organisation includes VAT legislation, Employment Taxes, Health and Safety and the Bribery Act 2010. We will make enquiries of management and review correspondence with the relevant authorities. Specialist teams within BDO will review VAT and employment tax compliance.

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## Related parties

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## Financial statement disclosures

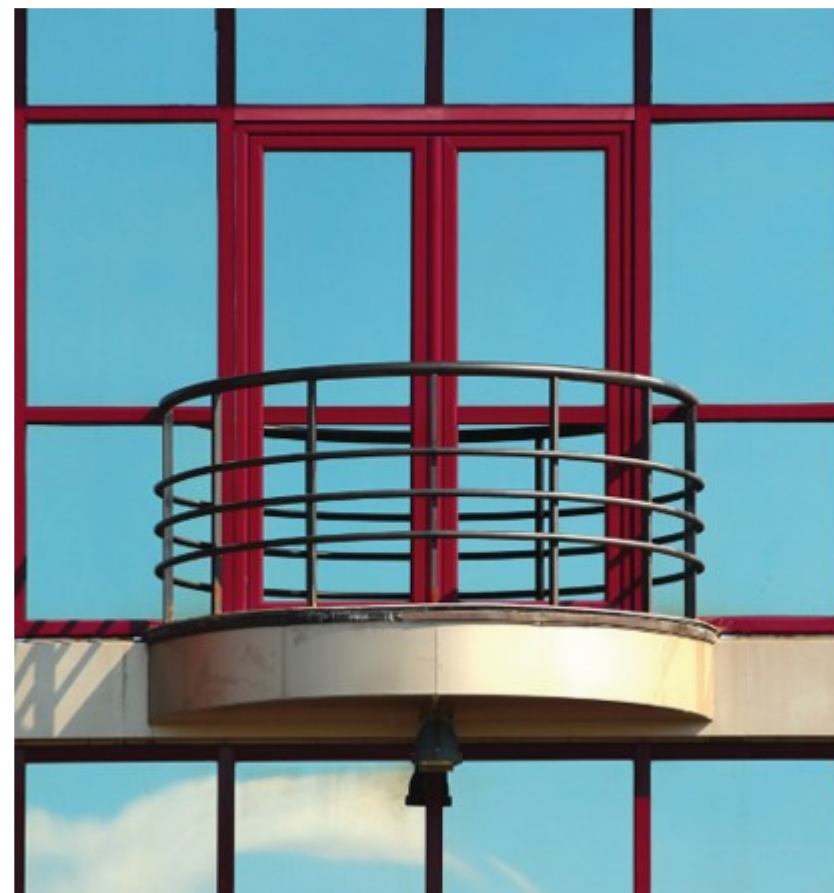
We will report to you on the sufficiency and content of your financial statement disclosures.

## Contingencies

We request input from the Corporate Committee on recent claims.

## Any other matters

We will report to you on any other matters relevant to the overseeing of the financial reporting process. Where applicable this includes why we consider a significant accounting practice that is acceptable under the financial reporting framework not to be the most appropriate.



# IRREGULARITIES (INCLUDING FRAUD)

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We are required to include in our auditor's report an explanation of the extent to which the audit is considered capable of detecting irregularities, including non-compliance with laws and regulations and/or fraud.

Our audit is designed to provide reasonable assurance about whether the financial statements as a whole are free from material misstatement whether due to fraud or error. We design audit procedures to respond to the risk of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error and that irregularities that result from fraud might be inherently more difficult to detect than irregularities that result from error.

Our audit work will focus on laws and regulations that could give rise to a material misstatement in the Council's financial statements and may include, where appropriate:

- Obtaining an understanding of the control environment in monitoring compliance with laws and regulations
- Enquiries of management, those charged with governance and the Council's legal advisers
- Agreement of the financial statement disclosures to underlying supporting documentation
- Review of minutes of Council and Corporate Committee meetings throughout the year and of correspondence with regulatory authorities
- Written representations.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it.



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**Revision to ISA (UK) 540 means that we may need to update our approach the audit of accounting estimates - including confirmation and documentation of our understanding of the Council's estimation process.**

We will need to obtain an understanding of how you control your estimation process including not only the design and implementation of the process, but also the policies and procedures you put in place to satisfy yourself that each step in the process is properly applied, and that the resulting accounting estimates are reasonable.

For significant accounting estimates, particularly those that are complex or where there is a high degree of estimation uncertainty we will also make enquiries about how you:

- Make those responsible for deriving or changing your accounting estimates aware of relevant significant transactions, conditions or events
- Review the outcome(s) of previous accounting estimates and respond to the results of that review
- Identify and comply with the relevant requirements in the applicable financial reporting framework regarding your accounting estimates and related disclosures including how they are affected by complexity and your judgment
- Account for regulatory factors relevant to the Council's accounting estimates;, including, when applicable, regulatory frameworks related to prudential supervision
- Identify the need for, and apply, specialised skills or knowledge related to accounting estimates, including with respect to the use of a management's expert
- Identify and address risks related to accounting estimates through your risk assessment process

- Identify relevant methods (including models), assumptions and data and the need for changes in them and from those identified, and select those to apply
- Address the degree of estimation uncertainty in selecting your final point estimates
- Describe in your financial statements matters related to your process for deriving your accounting estimates, and matters related to the degrees of estimation uncertainty underlying your accounting estimates
- Ensure there is oversight and governance in place over management's financial reporting process relevant to accounting estimates.

Under ISA (UK) 540 (revised) our audit approach will involve a more granular risk assessment relating to each significant estimate and separate consideration of the methods (or models) applied in calculating the estimate, the nature, source and reliability of data used and the significance, consistency and appropriateness of assumptions made.

We will also request written representations from you regarding the reasonableness of the methods, significant assumptions and the data used in determining the monetary amounts of accounting estimates, including the related disclosures, in accordance with the CIPFA Code of Practice on Local Authority Accounting 2020/21. This will include pension fund assumptions, valuation of housing, other land a building and investment properties, and allowances of non-collection of receivables.

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IT General Controls (ITGCs) are the policies and procedures that relate to many IT applications and support the effective functioning of application controls by helping to ensure the continued proper operation of information systems. They commonly include controls over data center and network operations; system software acquisition, change and maintenance; access security; and application system acquisition, development, and maintenance.

ITGCs are an important component in systems of internal control, and sometimes have a direct impact on the reliability of other controls.

IT assurance is embedded in our audit strategy to ensure the IT systems provide a suitable platform for the control environment and is undertaken in conjunction with our IT Assurance team. Our testing strategy includes a tailored range of data analytics, system configuration and IT environment testing.

We will also obtain an understanding of the information system, including the related business processes relevant to financial reporting, to include:

- SAP (general ledger and payroll);
- ICON (income receipting);
- Northgate (collection fund and housing benefits);
- Mosaic (social care case management and finance);
- OHMS (housing management system); and
- CIPFA (asset management system).

At the point of finalising this report, our specialist IT auditors have recently completed work on ITGCs. This has identified a number of areas of weakness that we need to discuss with Management because these issues are expected to impact upon our audit strategy and the approach to and quantum of other audit testing necessary to support our audit opinion. A feedback meeting is currently being arranged. We hope to be able to update the Corporate Committee at the meeting on 16 November 2021.



# FEEDBACK FROM PLANNING DISCUSSIONS

We have completed our initial planning enquiries relevant to the audit of the financial statement and have identified the below significant control deficiency. We have not reported this as a significant risk for the 2020/21 audit however we are raising it as a control deficiency to ensure that the Council are sufficiently prepared for the implementation of IFRS 16 leases from 1 April 2022.

## Implementation of IFRS 16

The Code of Practice on Local Authority Accounting requires the implementation of IFRS 16 (leases) in 2022/23. This is a significant change to the financial reporting requirements for the Council. The preparation for this change represents a major piece of work.

Within our prior year audit we identified a significant number of errors within the operating leases disclosure note. Following the identification of errors, management reviewed a number of further leases to quantify the errors.

As part of our planning discussions for 2020/21, management have confirmed that the exercise to review all leases is still ongoing.

There is a risk that the disclosure required in the accounting standards not yet adopted note, and the full disclosures in the 2022/23 financial statements are not accurate if the Council does not undertake the necessary preparatory work to enable the smooth implementation of IFRS 16.

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In December 2019 the FRC published the Revised Ethical Standard 2019 ('ES'), which is applicable from 15 March 2020. There are some transitional provisions for services and arrangements that are not currently prohibited under the existing Standard. The ES aims to further strengthen auditor independence and enhance confidence in the profession. The table below provides a high level summary of the key headlines as applicable to our audit of the Council.

Key headlines	Impact
The objective, reasonable & informed third party test	Reinforcement that ethical principles take priority over rules. A need to take care where particular facts and circumstances are either not addressed directly by the rules or might appear to 'work around' the rules, or result in an outcome that is inconsistent with the general principles.
Contingent fees	Non-audit services with contingent or success-based fee arrangements will be prohibited for audited entities.
Secondments	All secondments/loan staff to audited entities are prohibited with the exception of secondments to public sector entities.
Recruitment and remuneration services	Prohibition on providing remuneration services to audited entities such as advising on the quantum of the remuneration package or the measurement criteria for calculation of the package. In addition, the prohibition on providing recruitment services to an audited entity that would involve the firm taking responsibility for, or advising on the appointment of, any director or employee of the entity.



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# INDEPENDENCE

**Under ISAs (UK) and the FRC’s Ethical Standard we are required, as auditors, to confirm our independence.**

We have embedded the requirements of the auditing standards in our methodologies, tools and internal training programmes. Our internal procedures require that audit engagement leads are made aware of any matters which may reasonably be thought to bear on the integrity, objectivity or independence of the firm, the members of the engagement team or others who are in a position to influence the outcome of the engagement.

This document considers such matters in the context of our audit for the year ended 31 March 2021.

We confirm that the firm, the engagement team and other partners, directors, senior managers and managers conducting the audit comply with relevant ethical requirements including the FRC’s Ethical Standard and are independent of the Council and the Group.

We also confirm that we have obtained confirmation that external audit experts involved in the audit comply with relevant ethical requirements including the FRC’s Ethical Standard and are independent of the Council and the Group.

Should you have any comments or queries regarding any independence matters we would welcome their discussion in more detail.

**Non-audit services**

Details of services, other than audit, provided by us to the Council during the period and up to the date of this report are set out in the fees table on page 7.

Should you have any comments or queries regarding any independence matters we would welcome their discussion in more detail.

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### Financial reporting

The Council is expected to have effective governance arrangements to deliver its objectives. To this end, the publication of the financial statements is an essential means by which the Council accounts for its stewardship and use of the public money at its disposal.

The form and content of the Council's financial statements, and any additional schedules or returns for consolidation purposes, should reflect the requirements of the relevant accounting and reporting framework in place and any applicable accounting standards or other direction under the circumstances.

The Council is also required to prepare schedules or returns to facilitate the preparation of consolidated accounts such as HM Treasury's Whole of Government Accounts.

The Section 151 Officer is responsible for preparing and filing a Statement of Accounts and financial statements which show a true and fair view in accordance with CIPFA Code of Practice on Local Authority Accounting 2020/21, applicable accounting standards or other direction under the circumstances.

Our audit of the financial statements does not relieve management nor those charged with governance of their responsibilities for the preparation of materially accurate financial statements.

### Use of resources

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

As part of the material published with its financial statements, the Council is required to bring together commentary on its governance framework and how this has operated during the period in a Governance Statement.

In preparing its Governance Statement, the Council will tailor the content to reflect its own individual circumstances, consistent with the requirements of the relevant accounting and reporting framework and having regard to any guidance issued in support of that framework. This includes a requirement to provide commentary on their arrangements for securing value for money from their use of resources.

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### Our responsibilities and reporting - financial reporting

We are responsible for performing our audit under International Standards on Auditing (UK) to form and express an opinion on your financial statements. We report our opinion on the financial statements to the members of the Council.

We read and consider the 'other information' contained in the Annual Report such as the additional narrative reports. We will consider whether there is a material inconsistency between the other information and the financial statements or other information and our knowledge obtained during the audit.

### Our responsibilities and reporting - use of resources

We are required to satisfy ourselves that the Council has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources.

This means that we have regard to relevant guidance issued by the National Audit Office and undertake sufficient work to be able to satisfy ourselves as to whether the Council has put arrangements in place that support the achievement of value for money and to provide an annual commentary on arrangements in the Auditor's Annual Report.

### What we don't report

Our audit is not designed to identify all matters that may be relevant to the Council and the Corporate Committee and cannot be expected to identify all matters that may be of interest to you and, as a result, the matters reported may not be the only ones which exist.



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## Those charged with governance

References in this report to ‘those charged with governance’ are to the Council as a whole. For the purposes of our communication with those charged with governance you have agreed we will communicate primarily with the Corporate Committee.

In communicating with the Corporate Committee, representing TCWG of the parent and the Group, we consider TCWG of subsidiary entities to be informed about matters relevant to their subsidiary. Please let us know if this is not appropriate.

## Communication, meetings and feedback

We request feedback from you on our planning and completion report to promote two way communication throughout the audit process and to ensure that all risks are identified and considered; and at completion that the results of the audit are appropriately considered. We will meet with management throughout the audit process. We will issue regular updates and drive the audit process with clear and timely communication, bringing in the right resource and experience to ensure efficient and timely resolution of issues.

## Audit Planning Report

The Audit Planning Report sets out all planning matters which we want to draw to your attention including audit scope, our assessment of audit risks and materiality.

## Internal Controls

We will consider internal controls relevant to the preparation of financial statements in order to design our audit procedures and complete our work. This is not for the purpose of expressing an opinion on the effectiveness of internal control.

## Audit Completion Report

At the conclusion of the audit, we will issue an Audit Completion Report to communicate to you key audit findings before concluding our audit opinion. We will include any significant deficiencies in internal controls which we identify as a result of performing audit procedures. We will meet with you to discuss the findings and in particular to receive your input on areas of the financial statements involving significant estimates and judgements and critical accounting policies.

Once we have discussed the contents of the Audit Completion Report with you and having resolved all outstanding matters we will issue a final version of the report.

## Auditor’s Annual Report

We will provide an annual commentary on the Council’s arrangements to secure economy, efficiency and effectiveness in its use of resources. The commentary will explain the work that we have undertaken during the year and highlight any significant weaknesses identified, along with any recommendations for improvement. The commentary will also draw attention to emerging or developing issues which may not represent significant weaknesses, but which may nevertheless require attention from the Council. The Auditor’s Annual Report is required to be published by the Council. At the time of drafting this Audit Planning Report the timetable for publication is not yet confirmed.

# TEAM MEMBER ROTATION

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This table indicates the latest rotation periods normally permitted under the independence rules of the FRC’s Ethical Standard.

In order to safeguard audit quality we will employ a policy of gradual rotation covering the team members as well as other senior members of the engagement team to ensure a certain level of continuity from year to year.



## Independence - engagement team rotation

Senior team members	Number of years involved	Rotation to take place after
David Eagles Engagement lead	1	5 years
Lucy Trevett Senior Manager	1	10 years

## Independence - audit quality control

	Number of years involved	Rotation to take place after
Engagement quality control reviewer	3	10 years



# MATERIALITY: DEFINITION AND APPLICATION

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## Concept and definition

The concept of materiality is fundamental to the preparation of the financial statements and the audit process and applies not only to monetary misstatements but also to disclosure requirements and adherence to appropriate accounting principles and statutory requirements.

We apply the concept of materiality both in planning and performing our audit, and in evaluating the effect of misstatements. For planning, we consider materiality to be the magnitude by which misstatements, including omissions, could influence the economic decisions of reasonable users that are taken on the basis of the financial statements. In order to reduce to an appropriately low level the probability that any misstatements exceed materiality, we use a lower materiality level, performance materiality, to determine the extent of testing needed. Importantly, misstatements below these levels will not necessarily be evaluated as immaterial as we also take account of the nature of identified misstatements, and the particular circumstances of their occurrence, when evaluating their effect on the financial statements as a whole.

Materiality therefore has qualitative as well as quantitative aspects and an item may be considered material, irrespective of its size, if it has an impact on (for example):

- Narrative disclosure e.g. accounting policies, going concern
- Instances when greater precision is required (e.g. disclosure of senior officers' remuneration and related party transactions).

International Standards on Auditing (UK) also allow the auditor to set a lower level of materiality for particular classes of transactions, account balances or disclosures for which misstatements of lesser amounts than materiality for the financial statements as a whole could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

## Calculation and determination

We have determined materiality based on professional judgement in the context of our knowledge of the Group, including consideration of factors such as industry developments, financial stability and reporting requirements for the financial statements.

We determine materiality in order to:

- Assist in establishing the scope of our audit engagement and audit tests
- Calculate sample sizes
- Assist in evaluating the effect of known and likely misstatements on the Group financial statements.

## Reassessment of materiality

We will reconsider materiality if, during the course of our audit engagement, we become aware of facts and circumstances that would have caused us to make a different determination of planning materiality if we had been aware.

Further, when we have performed all our tests and are ready to evaluate the results of those tests (including any misstatements we detected) we will reconsider whether materiality combined with the nature, timing and extent of our auditing procedures, provided a sufficient audit scope.

Definition of materiality under IFRS

Information is material if omitting, misstating or obscuring it could reasonably be expected to influence decisions that the primary users of general purpose financial statements make on the basis of those financial statements, which provide financial information about a specific reporting entity.



# MATERIALITY: DEFINITION AND APPLICATION

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If we conclude that our audit scope was sufficient, we will use materiality to evaluate whether uncorrected misstatements (individually or in aggregate) are material.

You should be aware that any misstatements that we identify during our audit, both corrected and uncorrected errors, might result in additional audit procedures being necessary.

### Unadjusted errors

We will communicate to you all uncorrected misstatements identified during our audit, other than those which we believe are 'clearly trivial'.

Clearly trivial is defined as matters which will be of a wholly different (smaller) order of magnitude than the materiality thresholds used in the audit, and will be matters that are clearly inconsequential, whether taken individually or in aggregate.

We will obtain written representations from the Corporate Committee confirming that in their opinion these uncorrected misstatements are immaterial, both individually and in aggregate and that, in the context of the financial statements taken as a whole, no adjustments are required.

We will request that you correct all uncorrected misstatements. In particular we would strongly recommend correction of errors whose correction would affect compliance with contractual obligations or governmental regulations. Where you choose not to correct all identified misstatements we will request a written representation from you setting out your reasons for not doing so and confirming that in your view the effects of any uncorrected misstatements are immaterial, individually and in aggregate, to the financial statements as whole.

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# NEW ACCOUNTING STANDARDS, AUDITING STANDARDS AND OTHER FINANCIAL REPORTING DEVELOPMENTS

We would like to draw to your attention the following summary of key changes to standards, regulations and other financing reporting developments, their effective dates and an indication, based on preliminary discussions with management and our sector understanding, of their possible effect on the annual report.

New Accounting Standards, Auditing Standards and Other Financial Reporting Developments	Expected effect				Effective for periods beginning on or after 1 January	
	None	Low	Medium	High	2020	2021
Amendments to IFRS 3 <i>Definition of a business</i>		●				●
Auditing standard - audit of accounting estimates						
Increased emphasis on understanding management’s processes, systems and controls estimation uncertainty and financial statement disclosures			●		●	
Auditing standard - going concern						
Increased emphasis on evaluation of management’s assessment of the entity’s ability to continue as a going concern			●		●	
Auditing standard - audit reports						
New audit report format with updated conclusion on going concern and reference to irregularities, including fraud			●		●	

# AQR RESULTS 2020/21

## BDO Performance

### Overview

The FRC released their Audit Quality Review results for the 7 largest accountancy firms in July 2021 for the review period 2020/21. A copy of all of the reports can be found on the [FRC Website](#).

### Firm's Results

The graphs demonstrates our performance in relation to the other 6 largest firms. Scott Knight the Head of Audit made the following comments in response to these results:

*"Quality is an absolute priority for our firm; evidenced by the fact we achieved some of highest publicly reported grades for audit quality in 2018 and 2019."*

*We are therefore very disappointed with this year's grades and are working hard to address the specific findings. In particular, we continue to invest in additional resources. Within the last year, we have increased our audit headcount by more than 250 people (14%), invested heavily in new partners, and commenced a significant investment programme in our central quality support team.*

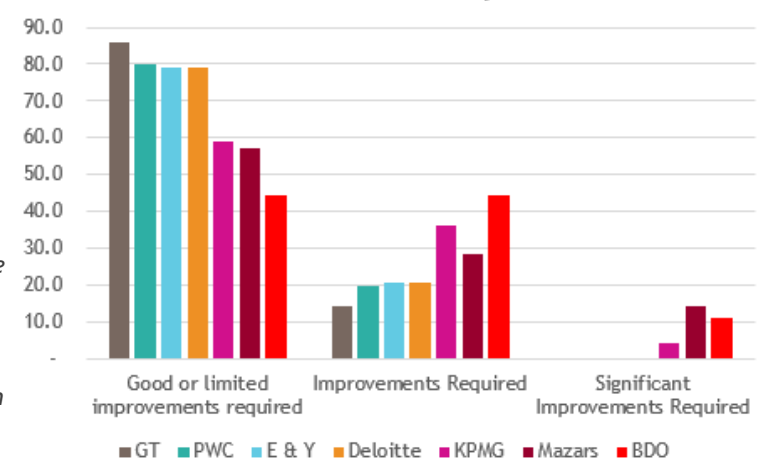
*Working closely with the FRC, we are confident these steps will result in sustained improvements over the coming years."*

We have reissued our Audit Quality Plan ("AQP") in March 2021 and include an overview on the next few pages. We are updating the AQP to incorporate further actions in response to the AQR findings to enhance audit quality which include but are not limited to:

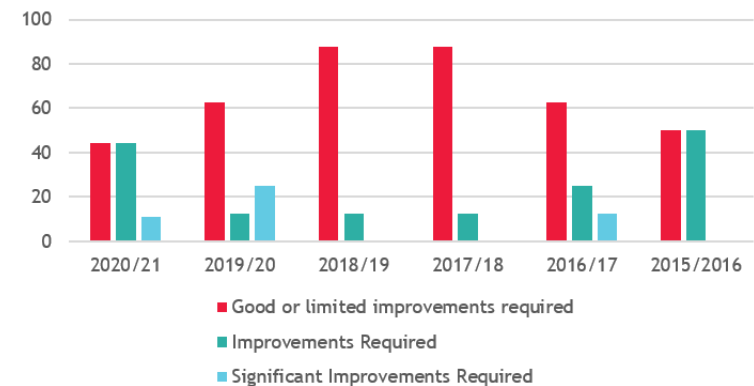
- Performing root cause analysis to identify the underlying causes of the findings and implementing appropriate actions to address the root cause
- Enhancing guidance and materials for engagement teams in areas that gave rise to AQR findings and providing targeted mandatory training through both the annual three day Summer school and a full day of dedicated audit of revenue training
- Investing significantly in talent across the audit stream including specifically in IT audit and the central support functions.

We would encourage you to read both the AQR report and our Transparency Report which will include more details and is available on our website [www.bdo.co.uk](http://www.bdo.co.uk)

AQR Results 2021 by firm



BDO AQR Results - Year on Year



# AUDIT QUALITY PLAN

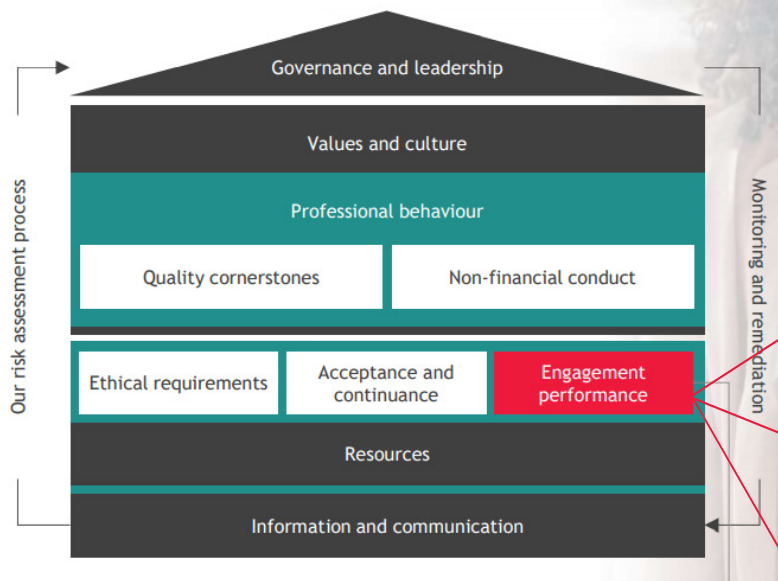
## Focus on Audit Quality

The Audit Quality Plan is a key part of our system of quality management and how we ensure audit quality is a fundamental factor in engagement performance

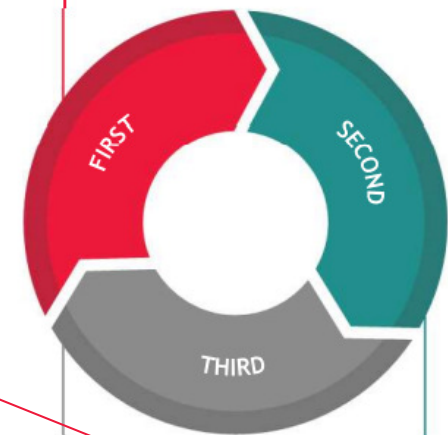
The Audit Quality Plan was substantially revised in March 2021.

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### OUR SYSTEM OF QUALITY MANAGEMENT - AN INTEGRATED APPROACH



Individual audit teams are our **first line of defence** as you own and manage the audit quality risks



Our **third line of defence** comprises the functions that provide independent assurance - the firm's monitoring and assessment of the quality of audits delivered and the effectiveness of its policies and procedures

Our **second line of defence** comprises the firm's functions that oversee or specialise in audit quality management and compliance - the central policies, procedures and resources put in place by the firm for delivering good quality audits

# AUDIT QUALITY PLAN 2

## 4 key Audit Quality Risk Areas

The Audit Quality Plan is a working document to drive audit quality - it identifies key areas of focus and emerging trends, explains key actions being undertaken to support the themes identified, monitors how well these actions are resolving issues and adapts for continuous improvement in audit quality and to react to changing themes

The Audit Quality Plan helps to ensure audit quality remains at the top of our agenda both amongst the leadership of the firm but also in the focus and behaviours of each individual member of the audit stream. It also links in audit quality to the strategic focus of the firm.

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The Audit Quality Plan consists of three key areas:

### DELIVERING ON OUR AMBITION



KEY AUDIT QUALITY  
RISK AREAS



CYCLE OF CONTINUOUS  
IMPROVEMENT AND  
HORIZON SCANNING TO  
IDENTIFY AND RESPOND TO  
AUDITQUALITY THREATS



THE BUILDING BLOCKS  
THAT WILL SUSTAIN AUDIT  
QUALITY

## AUDIT QUALITY PLAN 3

### 4 key Audit quality risk areas

Our key audit quality risk areas are borne out of findings from external and internal reviews and also horizon scanning undertaken by the Quality Steering Committee and Audit Executive as to the areas that will need to be focussed on in coming years. They focus on the areas which, if not audited diligently and robustly pose the most significant threats of corporate failure and reputational damage to BDO.

Audit of  
Revenue

Going  
Concern

Detecting  
Material  
Fraud

Effective  
Challenge of  
Management

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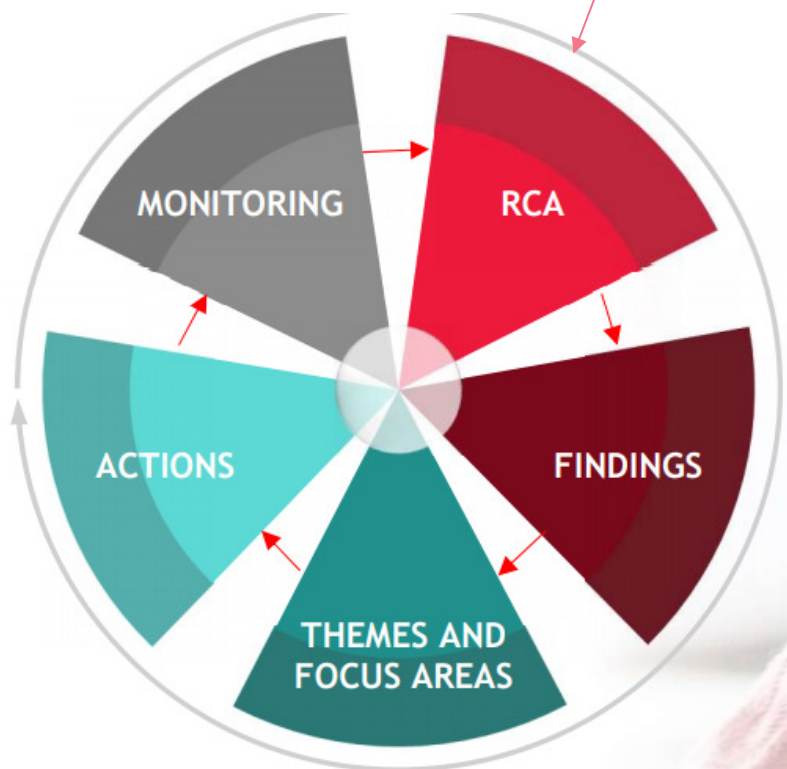
Audit Quality Plan 5

# AUDIT QUALITY PLAN 4

## Cycle of continuous development

All actions undertaken are monitored by a central board - the Quality Steering Committee - where actions are not addressing issues more RCA is performed

Actions are created and approved by the QSC and included within the Audit Quality Plan action plan



### Inputs to RCA include

- File reviews - both external and internal
- Firmwide/streamwide/sector wide issues
- Internal findings from prior year adjustments
- Areas of good practice

Root Cause Analysis (RCA) is a fundamental part of our quality framework to help identify causes of the good and bad outcomes

The findings from the RCA are shared with the central Quality Steering Committee who consider responses

Commonality between findings and areas of focus are identified to ensure priority is given to areas requiring immediate attention

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# AUDIT QUALITY PLAN 5

## 7 Building blocks to sustain audit quality

The themes identified by the Audit Executive as being areas which are critical to achieving our ambitions in relation to audit quality on a consistent basis and include a focus in relation to actions undertaken

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	THE RIGHT WORK BY THE RIGHT PEOPLE AT THE RIGHT TIME	TONE AT THE TOP AND THROUGH THE AUDIT STREAM	RESOURCING
<b>OBJECTIVE</b>	Tailored and effective audit strategies delivered by teams with the appropriate skills, experience; supported by rigorous project management and effective review procedures.	Audit Quality remains our first priority and this is communicated clearly, demonstrated in behaviour and clearly understood by our people.	Ensure we have sufficient resource, in terms of people and skills, to allow the right people to do right work at right time and achieve controlled growth.
	CULTURE OF CHALLENGE	CENTRAL SUPPORT AND OTHERS	FOCUS ON HORIZON SCANNING AND FINDINGS
<b>OBJECTIVE</b>	Embed a culture of constructive challenge both in respect of financial reporting by audited entities and internally to identify how we can improve audit quality.	Ensure we provide sufficient central support and platforms to service engagements as we grow. This means both scale of our platforms and access to skills.	Horizon scan for areas likely to be an issue in future and address issues identified by reviews or case examinations to provide relevant and timely action.
	HIGHLY EFFECTIVE TRAINING PROGRAMME		
<b>OBJECTIVE</b>	Establish a training focused culture. Provision of training programs that are highly relevant, accessible, engaging and responsive to the complex regulated environment in which we operate.		

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The matters raised in our report prepared in connection with the audit are those we believe should be brought to your attention. They do not purport to be a complete record of all matters arising. This report is prepared solely for the use of the company and may not be quoted nor copied without our prior written consent. No responsibility to any third party is accepted.

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**Report for:** Corporate Committee – 16 November 2021

**Item number:**

**Title:** Audit & Risk Service Update  
Quarter 2 (July - September 2021)

**Report authorised by:** Director of Finance

**Lead Officer:** Minesh Jani, Head of Audit and Risk Management  
Tel: 020 8489 5973  
Email: [minesh.jani@haringey.gov.uk](mailto:minesh.jani@haringey.gov.uk)

**Ward(s) affected:** N/A

**Report for Key/  
Non-Key Decision:** Information

**1. Describe the issue under consideration**

- 1.1 This report details the work undertaken by the in-house Audit and Risk team as well as our outsourced partner Mazars, for the quarter ending 30 September 2021.

**2. Cabinet Member Introduction**

- 2.1 Not applicable.

**3. Recommendations**

- 3.1 The Corporate Committee is recommended to note the activities of the team during quarter two of 2021/22.

**4. Reasons for decision**

- 4.1 The Corporate Committee is responsible for monitoring the effectiveness of the Council's Internal Audit Strategy; policies on Anti-Fraud and Corruption and receiving assurance with regard the Council's internal control environment and mechanisms for managing risk. To facilitate this, progress reports are provided on a quarterly basis for review and consideration by the Corporate Committee with regards Audit and Anti-Fraud.

**5. Alternative options considered**

- 5.1 Not applicable.

**6. Background information**

- 6.1 The information in this report has been compiled from information held by Audit & Risk Management.

**7. Contribution to strategic outcomes**

- 7.1 The Audit & Risk team makes a significant contribution through its pro-active work in ensuring the adequacy and effectiveness of internal control throughout the Council, which covers all key Priority areas.

**8. Statutory Officers comments - Chief Finance Officer and Head of Legal & Governance (Monitoring Officer)**

**8.1 Finance and Procurement**

There are no direct financial implications arising from this report.

**8.2 Legal**

The Council's Head of Legal and Governance has been consulted in the preparation of this report, and in noting that no final reports were issued in the relevant quarter advises that there are no direct legal implications arising out of the report.

**8.3 Equality**

The Council has a public sector equality duty under the Equality Act (2010) to have due regard to:

- tackle discrimination and victimisation of persons that share the characteristics protected under S4 of the Act. These include the characteristics of age, disability, gender reassignment, marriage and civil partnership, pregnancy and maternity, race, religion or belief, sex (formerly gender) and sexual orientation.
- advance equality of opportunity between people who share those protected characteristics and people who do not.
- foster good relations between people who share those characteristics and people who do not.

The Audit & Risk team is required to demonstrate a strong commitment to equality and fairness in their actions and work practices, and adherence to the Equality Act 2010 and this is built into the team's operational procedures. Ensuring that the Council has effective counter-fraud arrangements in place will assist the Council to use its available resources more effectively.

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

Not applicable.

**10. Performance Management Information**

**10.1** Local performance targets have been agreed for Audit and Risk Management, these are reported against in the sections below.

## 11. **INTRODUCTION**

- 11.1 This report covers the period from 1 July 2021 to 30 September 2021 and summarises the work of the Audit & Risk Service in relation to Audit, Risk and Fraud.
- 11.2 The in-house team has had one vacancy in quarter two. The team currently consists of a Head and Deputy Head of Audit & Risk, Six Fraud Investigators, the Assistant Investigator post is vacant. The operational delivery of the audit plan is undertaken by Mazars.

## 12. **INTERNAL AUDIT**

- 12.1 The team were still concluding the 2020/21 audit plan in quarter one so during quarter two the focus has shifted to the 2021/22 audit plan with planning and fieldwork activity well underway. The Head and Deputy Head of Audit and Risk continue to support the efficient delivery of added value work and continue to support the work of services and responding to new and emerging risks by providing advice, guidance or undertaking focused audit assignments to provide assurances. Senior Management have requested some changes to the 2021/22 audit plan because of emerging risks and issues in the council and these requests have been considered and the plan amended as required. Flexibility in the annual audit plan is essential to ensure the assurance needs, both statutory and those of the organisation are met. The changes are listed below for information. The teams focus for quarters three and four is to deliver this updated plan, with all reports that will inform the 2021/22 Head of Internal Audit Opinion finalised by April 2022. The Head of Audit & Risk is reviewing resource requirements to enable this; however, any changes will be contained within the services budgetary constraints. Any audits requested that can not be met by the current years resources can be commissioned by the service or will be considered as part of audit planning for 2022/23.

### 12.2 **Table 1 - Changes to Audit Plan (as at September 2021)**

<b>Audit Title</b>	<b>Change</b>	<b>Audit Sponsor</b>	<b>Reason</b>
Hospitality and Gifts	Advisory	Director of Customer Services, Transformation and Resources	Efficiency – The audit time will be used to advise on making the current arrangements more robust. Our planning has highlighted improvements are required.
Elective Home Education	Added	Director of Children's	Management request from the Director of Children's Services.

<b>Audit Title</b>	<b>Change</b>	<b>Audit Sponsor</b>	<b>Reason</b>
Early Help Care Plans	Removed	Director of Children's	Alternative assurance available following Joint Area SEND inspection July 21 (Ofsted and CQC). This area will be reviewed as part of the 2022/23 internal audit plan.
Mosaic	Added	Directors of Children's and Adults	Management request by Director of Adult's services following risks identified around access control and authorisation to new users.
Transition London Living Wage	Removed	Director of Adults	Risk level reduced following assurances from the service.
Appointeeships and Deputyships	Added	Director of Adults	Management request by Director of Adults Services.
Purchasing Cycle	Removed	Director of Environment and Neighbourhoods	Corporate review of operating model for procurement being considered by the service. Further audits planned once improvements have been made.
Management of Contract Register	Removed	Director of Environment and Neighbourhoods	Corporate review of operating model for procurement
Commercial Land and Property	Added	Director of Housing, Property and Regeneration	Management Request from Director of Housing, Regeneration and Planning.
Park View School	Added	Director of Children's	Brought forward from 2022/23 following a cyber fraud.

- 12.3 There have been no reports finalised at the end of quarter two, however those that have reached the draft stage, as well as work in progress is outlined in Appendix A of this report.

- 12.4 The Deputy Head of Audit & Risk has continued to be involved with the Business Grant projects. Two investigators supported this project throughout 2020/21 and continue to do so, however focus is now on the post event assurance work required by central government and investigations of fraud and error. The Business Grant project has presented significant opportunities for the council to work more efficiently with businesses in the borough, these are being explored and implemented with other services.
- 12.5 Troubled Families returns have been audited and assurances provided to the Department for Levelling Up, Housing and Communities that the information provided by the Troubled Families Team in pursuit of funding is correct.
- 12.6 Follow up activity commenced in quarter two. A risk-based focus is deployed and updates with regards priority one recommendations are communicated to the statutory functions board. Internal audit will follow up the agreed priority 1 and priority 2 actions within 2020/21 audit reports as part of the 2021/22 audit plan, and where required, escalate to where there are concerns raised by follow up work. Future quarterly reports will provide an update on follow up activity.

### **13. RISK MANAGEMENT**

- 13.1 In quarter two the Head and Deputy Head of Audit and Risk have been reviewing the council's strategy for Risk Management and updated Strategy and an action plan to embed it will be presented later this financial year following internal consultation.

### **14. ANTI-FRAUD ACTIVITY**

- 14.1 The team undertakes a wide range of anti-fraud activity and have two performance indicators to monitor its work relating to tenancy fraud and the other right to buy fraud. These targets have been consistently achieved in recent years. Financial values are assigned to these outcomes based on the discounts not given and the estimated value of providing temporary accommodation to a family. The Audit Commission, when in existence, valued the recovery of a tenancy, which has previously been fraudulently occupied, at an annual value of £18,000, as noted above this related to average Temporary Accommodation (TA) costs. No new national indicators have been produced; therefore, although this value is considered low compared to potential TA costs if the property has been identified as sub-let for several years, Audit and Risk Management continue to use this figure of £18k per property for reporting purposes to provide an indication of the cost on the public purse of fraud activity.



14.2 **Table 2 - Local Performance measures – anti fraud activity**

Performance Indicator	Q2	YTD	Financial Value	Annual Measure
Properties Recovered	7	12	216k	50
Right to Buys prevented	13	26	£2.75m	80

14.3 **Tenancy Fraud – Council properties**

14.4 The Fraud Team works with Homes for Haringey (HfH) to target and investigate housing and tenancy fraud, which forms part of HfH's responsibilities in the Management Agreement. HfH continue to fund a Tenancy Fraud Officer co-located within the Fraud Team. The Tenancy Management Team in Homes for Haringey has recently been restructured and due to leavers, there are several vacancies currently in the structure. The introduction of a new system has also slowed the investigations. The new structure will be populated in October 2021 and a plan of work has been agreed with the new Head of Service to ensure that new process and procedures are embedded to maximise outcomes from fraud work. There are also plans to do proactive tenancy fraud work including data matching in coming months. It is hoped that this will ensure out annual targets are achieved and try to shift the councils work on tenancy fraud to a more proactive and preventive approach.

14.5 The Fraud Team will continue to work with the newly restructured HfH team to identify the most effective use of fraud prevention and detection resources across both organisations to enable a joined-up approach to be taken, especially where cases of multiple fraud are identified e.g., both tenancy fraud and right to buy fraud.

14.6 **Table 3 - Tenancy Fraud Activity and Outcomes**

Opening Caseload	190	
New Referrals received	53	
Total		243
Properties Recovered	7	
Case Closed – no fraud	6	
Total		(-) 13
Ongoing Investigations		230

14.7 Two Tenancy Fraud files are being prepared for prosecution and 118 of these cases (51%) are with other teams for action. Properties will be included in the 'recovered' data when the keys are returned, and the property vacated.

## **14.8 Right-to-buy (RTB) applications**

- 14.9 As at 30<sup>th</sup> September 2021 there were 301 ongoing applications under investigation. During quarter two, 13 RTB applications were withdrawn or refused either following review by the fraud team and/or due to failing to complete money laundering processes. 63 new applications were received in this period for review, this continues to be higher than average and is due to the backlog of valuation work by surveyors being cleared in recent months since covid restrictions were lifted.

## **14.10 Gas safety – execution of warrant visits**

The Fraud Team accompany warrant officers on all executions of 'warrant of entry' visits where it is suspected that the named tenant is not in occupation. The fraud team have recommenced attending the gas safety visits, following a COVID-19 risk assessment.

## **14.11 Pro-active counter-fraud projects**

In quarter one, two members of the team have continued to support the Business Grants administration project, undertaking where required on a risk basis pre-payment checks to ensure the risk of fraud and error is minimised. As noted earlier in this report the team are also completing post event assurance work to identify fraud and error for appropriate action.

## **14.12 No Recourse to Public Funds (NRPF)**

In quarter two, eleven referrals have been received and responded to by the Fraud Team. The role of the Fraud Team is to provide a financial status position for the NRPF team to include in their overall Children and Family Assessment.

The average cost of NRPF support per family (accommodation and subsistence for a two-child household) is around £20,000 pa.

## **14.13 Internal employee investigations**

In accordance with the Council's Constitution, the in-house Fraud Team investigates all allegations of financial irregularity against employees.

At the end of quarter one we had three investigations in progress. Our work is completed on all three and they are with management for action.

One new employee related referral was received in quarter two however it was not accepted as an audit or fraud investigation as the allegations were conduct related and therefore a management investigation under the relevant human resources policy was most appropriate.

The Audit and Risk service work closely with officers from HR and the service area involved to ensure that the appropriate investigation, following a referral, is completed as quickly as possible.

## **14.14 Whistleblowing Referrals**

The Head of Audit and Risk Management maintains the central record of referrals made using the Council's Whistleblowing Policy. The one whistle-

blower case on-going at the end of quarter one has been concluded and is with management for action. No new referrals were made during quarter two.

**14.15 Prosecutions**

As at 30 September two suspected tenancy fraud investigations had been advanced for prosecution.

## APPENDIX 1

### Introduction

This report for the 2021/22 financial year includes details audit progress in Quarter 2. The quarterly performance reports provide information on assurance opinions on areas we have reviewed and gives an indication of the direction of travel for key systems work which will provide information on how risks are being managed over time. Full copies of our audit reports will be provided upon request. No Final reports were issued in the period. The draft reports issued will be finalized and presented as part of the Quarter 3 report. The fieldwork for these reviews has been completed during the government measures put in place in response to Covid-19. Consequently, testing has been performed remotely.

All recommendations are agreed with Council officers, and any disputes are discussed prior to the final report being issued. All recommendations to address any control weaknesses highlighted within this report have been agreed. Officers' actions to address the recommendations, including the responsible officer and the deadline for completion, are fully detailed in the individual final audit reports. The attached tables reflect the status of the systems at the time of the audit, and recommendations may already have been implemented by Council officers by the time the final report is issued and reported.

**Date: September 2021**

## Key Highlights/Summary in Quarter 2:

### 2021/22 Draft Internal Audit & School Reports issued

- Payroll
- IT Capability Management

### 2021/22 Draft Schools Audit Reports issued

- Bruce Grove Primary School
- Highgate Wood Secondary School




### 2021/22 Audits at Fieldwork Stage

- Contract Management
- Park View School
- Lea Valley Follow Up
- Acquisition and Disposal of Assets
- Hornsey School for Girls
- Council's arrangements for dealing allegations against professionals (LADO)
- Stroud Green Primary School – Follow Up
- Accounts Receivable (Sundry Debtors)
- St Mary's CE Primary School

As a reminder, our recommendations are prioritised according to the following categories:

Definitions of Assurance Levels	
Level	Description
<b>Substantial Assurance:</b>	Our audit finds no significant weaknesses and we feel that overall risks are being effectively managed. The issues raised tend to be minor issues or areas for improvement within an adequate control framework.
<b>Adequate Assurance:</b>	There is generally a sound control framework in place, but there are significant issues of compliance or efficiency or some specific gaps in the control framework which need to be addressed. Adequate assurance indicates that despite this, there is no indication that risks are crystallising at present.
<b>Limited Assurance:</b>	Weaknesses in the system and/or application of controls are such that the system objectives are put at risk. Significant improvements are required to the control environment.
<b>Nil Assurance:</b>	There is no framework of key controls in place to manage risks. This substantially increases the likelihood that the service will not achieve its objectives. Where key controls do exist, they are not applied.

Definitions of Recommendations	
Priority	Description
Priority 1 (Fundamental)	Recommendations represent fundamental control weaknesses, which expose the organisation to a high degree of unnecessary risk.
Priority 2 (Significant)	Recommendations represent significant control weaknesses which expose the organisation to a moderate degree of unnecessary risk.
Priority 3 (Housekeeping)	Recommendations show areas where we have highlighted opportunities to implement a good or better practice, to improve efficiency or further reduce exposure to risk.

Direction	
Direction	Description
	Improved since the last audit visit.
	Deteriorated since the last audit visit.
	Unchanged since the last audit report.
No arrow	Not previously visited by Internal Audit.

## Statement of Responsibility

We take responsibility to the London Borough of Haringey for this report which is prepared on the basis of the limitations set out below.

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

We plan our work in order to ensure that we have a reasonable expectation of detecting significant control weaknesses. However, our procedures alone should not be relied upon to identify all strengths and weaknesses in internal controls, nor relied upon to identify any circumstances of fraud or irregularity. Even sound systems of internal control can only provide reasonable and not absolute assurance and may not be proof against collusive fraud. The matters raised in this report are only those which came to our attention during the course of our work and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. Recommendations for improvements should be assessed by you for their full impact before they are implemented. The performance of our work is not and should not be taken as a substitute for management's responsibilities for the application of sound management practices.

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**Report for:** Corporate Committee 16 November 2021

**Item number:** 10

**Title:** Treasury Management Update Mid-Year Report 2021/22

**Report authorised by:** Thomas Skeen, Assistant Director of Finance (Deputy S151 Officer)

**Lead Officer:** Tim Mpofu, Head of Pensions & Treasury  
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**Ward(s) affected:** N/A

**Report for Key/ Non Key Decision:** Non Key decision

## 1. Describe the issue under consideration

- 1.1. The Council has adopted the Chartered Institute of Public Finance and Accountancy's *Treasury Management in the Public Services: Code of Practice* (the CIPFA Code) which requires the Council to approve reports on the performance of the treasury management function at least twice yearly (mid-year and at year end).
- 1.2. The Council's Treasury Management Strategy for 2021/22 was approved by Full Council on 1 March 2021.
- 1.3. This report provides an update to the Committee on the Council's treasury management activities and performance in the first half of the financial year to 30 September 2021 in accordance with the CIPFA Treasury Management Code of Practice.

## 2. Cabinet Member Introduction

- 2.1. Not applicable.

## 3. Recommendations

The Corporate Committee is requested:

- 3.1. To note the Treasury Management activity undertaken during the first half of the financial year to 30 September 2021 and the performance achieved which is attached as Appendix 1 to this report.
- 3.2. To note that all treasury activities were undertaken in line with the approved Treasury Management Strategy.

#### **4. Reason for Decision**

4.1. None.

#### **5. Other options considered**

5.1. None.

#### **6. Background information**

6.1. The Council's treasury management activity is underpinned by CIPFA's Treasury Management in Public Services: Code of Practice (the CIPFA Code), which requires local authorities to produce annually, Prudential Indicators and a Treasury Management Strategy Statement. CIPFA has defined Treasury management as: "The management of the local Council's investments and cash flows, its banking, money market and capital market transactions; the effective control of the risks associated with those activities; and the pursuit of optimum performance consistent with those risks."

6.2. The CIPFA Code recommends that members are informed of treasury management activities at least twice a year. Formulation of treasury policy, strategy and activity is delegated to the Corporate Committee and this Committee receives reports quarterly.

6.3. However, overall responsibility for treasury management remains with full Council and the Council approved the Treasury Management Strategy Statement and set the Prudential Indicators for 2021/22 on 1 March 2021. The Corporate Committee is responsible for monitoring treasury management activity, and this is achieved through the receipt of quarterly/annual reports. This report is the monitoring report for the first half of 2020/21

6.4. Government guidance on local authority treasury management states that local authorities should consider the following factors in the order they are stated:

Security - Liquidity - Yield

6.5. The Treasury Management Strategy reflects these factors and is explicit that the priority for the Council is the security of its funds. However, no treasury activity is without risk and the effective identification and management of risk are integral to the Council's treasury management activities.

#### **7. Contribution to Strategic Outcomes**

7.1. None.

**8. Statutory Officers comments (Chief Finance Officer (including procurement), Assistant Director of Corporate Governance, Equalities)**

Finance and Procurement

8.1. Finance comments are contained within the body of the report.

Legal

8.2. The Head of Legal and Governance has been consulted on the content of this report. The report is consistent with legislation governing the financial affairs of the Council. In particular, the Council must comply with the requirements of the Local Government Act 2003, the Local Authorities (Capital Financing & Accounting – England) Regulations 2003 and the Localism Act 2011 and the CIPFA Treasury Management code.

8.3. In considering the report Members must take into account the expert financial advice available to it and any further oral advice given at the meeting of the Committee.

Equalities

8.3. There are no equalities issues arising from this report.

**9. Use of Appendices**

9.1. Appendix 1 – Treasury Management Update Mid-Year 2021/22

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

10.1. Not applicable.

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## Appendix 1 - Treasury Management Update Mid-Year 2021/22

### 1. Introduction

- 1.1. The Authority has adopted the Chartered Institute of Public Finance and Accountancy's *Treasury Management in the Public Services: Code of Practice* (the CIPFA Code) which requires the Authority to approve treasury management semi-annual and annual reports.
- 1.2. The Authority's treasury management strategy for 2021/22 was approved at a full Council meeting on 1 March 2021. The Authority has borrowed and invested substantial sums of money and is therefore exposed to financial risks including the loss of invested funds and the revenue effect of changing interest rates. The successful identification, monitoring and control of risk remains central to the Authority's treasury management strategy.
- 1.3. The 2017 Prudential Code includes a requirement for local authorities to provide a Capital Strategy, a summary document approved by full Council covering capital expenditure and financing, treasury management and non-treasury investments. The Authority's Capital Strategy, complying with CIPFA's requirement, was approved by full Council on 1 March 2021.

### 2. External Context (provided by the Council's treasury management advisor, Arlingclose)

#### **Economic background**

- 2.1. The economic recovery from coronavirus pandemic continued to dominate the first half of the financial year. By the end of the period over 48 million people in the UK had received their first dose of a COVID-19 vaccine and almost 45 million their second dose.
- 2.2. The Bank of England (BoE) held Bank Rate at 0.10% throughout the period and maintained its Quantitative Easing programme at £895 billion, unchanged since the November 2020 meeting. In its September 2021 policy announcement, the BoE noted it now expected the UK economy to grow at a slower pace than was predicted in August, as the pace of the global recovery had shown signs of slowing and there were concerns inflationary pressures may be more persistent.
- 2.3. Within the announcement, Bank expectations for GDP growth for the third (calendar) quarter were revised down to 2.1% (from 2.9%), in part reflecting tighter supply conditions. The path of CPI inflation is now expected to rise slightly above 4% in the last three months of 2021, due to higher energy prices and core goods inflation.
- 2.4. Government initiatives continued to support the economy over the quarter but came to an end on 30th September 2021. The latest labour market data showed that in the three months to July 2021 the unemployment rate fell to 4.6%. The employment rate increased, and economic activity rates decreased, suggesting an improving labour market picture.
- 2.5. Annual CPI inflation rose to 3.2% in August, exceeding expectations for 2.9%, with the largest upward contribution coming from restaurants and hotels. The Bank of England now expects inflation to exceed 4% by the end of the calendar year owing largely to developments in energy and goods prices. The easing of restrictions boosted activity in the second quarter of calendar year, helping push GDP up by 5.5% over the quarter. Household consumption was the largest contributor.

- 2.6. The US economy grew by 6.3% in Q1 2021 (Jan-Mar) and then by an even stronger 6.6% in Q2 as the recovery continued. The Federal Reserve maintained its main interest rate at between 0% and 0.25% over the period but in its most recent meeting made suggestion that monetary policy may start to be tightened soon. The European Central Bank maintained its base rate at 0%, deposit rate at -0.5%, and asset purchase scheme at €1.85 trillion.

### **Financial Markets**

- 2.7. Monetary and fiscal stimulus together with rising economic growth and the ongoing vaccine rollout programmes continued to support equity markets over most of the period, albeit with a bumpy ride towards the end. The Dow Jones hit another record high while the UK-focused FTSE 250 index continued making gains over pre-pandemic levels. The more internationally focused FTSE 100 saw more modest gains over the period and remains below its pre-crisis peak.
- 2.8. Inflation worries continued during the period. Declines in bond yields in the first quarter of the financial year suggested bond markets were expecting any general price increases to be less severe, or more transitory, than was previously thought. However, an increase in gas prices in the UK and EU, supply shortages and a dearth of HGV and lorry drivers with companies willing to pay more to secure their services, has caused problems for a range of industries and, in some instance, led to higher prices.
- 2.9. The 5-year UK benchmark gilt yield began the financial year at 0.36% before declining to 0.33% by the end of June 2021 and then climbing to 0.64% on 30th September. Over the same period the 10-year gilt yield fell from 0.80% to 0.71% before rising to 1.03% and the 20-year yield declined from 1.31% to 1.21% and then increased to 1.37%. The Sterling Overnight Rate (SONIA) averaged 0.05% over the quarter.

### **Credit Review**

- 2.10. Credit default swap spreads were flat over most of period and are broadly in line with their pre-pandemic levels. The gap in spreads between UK ringfenced and non-ringfenced entities continued to narrow, but Santander UK remained an outlier compared to the other ringfenced/retail banks.
- 2.11. Over the period Fitch and Moody's upwardly revised to stable the outlook on several UK banks and building societies on our counterparty list, recognising their improved capital positions compared to last year and better economic growth prospects in the UK.
- 2.12. The successful vaccine rollout programme is credit positive for the financial services sector in general and the improved economic outlook has meant some institutions have been able to reduce provisions for bad loans. While there is still uncertainty around the full extent of the losses banks and building societies will suffer due to the pandemic-related economic slowdown, the sector is in a generally better position now compared to earlier this year and 2020.
- 2.13. At the end of the period Arlingclose had completed its full review of its credit advice on unsecured deposits. The outcome of this review included the addition of NatWest Markets plc to the counterparty list together with the removal of the suspension of Handelsbanken plc. In addition, the maximum duration for all recommended counterparties was extended to 100 days.

## **3. Local Context**

- 3.1. On 31<sup>st</sup> March 2021, the Authority had net borrowing of £555.9m arising from its revenue and capital income and expenditure. The underlying need to borrow for capital purposes is measured by the Capital Financing Requirement (CFR), while usable reserves and working capital are the underlying resources available for investment. These factors are summarised in Table 1 below.

**Table 1: Balance Sheet Summary**

Type of Liability	31.03.21 Actual** £m
General Fund CFR	505.5
HRA CFR	332.3
<b>Total CFR **</b>	<b>837.8</b>
Less: *Other debt liabilities	(28.2)
<b>Borrowing CFR – comprised of:</b>	<b>809.6</b>
- External borrowing	555.9
- Internal borrowing	253.7

\* finance leases, PFI liabilities and transferred debt that form part of the Authority's total debt

\*\* subject to audit

- 3.2. Lower official interest rates have lowered the cost of short-term, temporary loans and investment returns from cash assets that can be used in lieu of borrowing. The Authority continued to pursue its long-standing strategy of keeping borrowing and investments below their underlying levels, sometimes known as internal borrowing, in order to reduce risk.
- 3.3. The treasury management position on 30<sup>th</sup> September 2021 and the change over the quarter is shown in Table 2 on the following page.

**Table 2: Treasury Management Summary**

Type of Borrowing / Investment	31.03.21 Balance (£m)	Movement (£m)	30.09.21 Balance (£m)	30.09.21 Rate (%)
Long-term borrowing	496.9	11.3	508.2	3.22
Short-term borrowing	59.0	30.0	89.0	0.11
<b>Total borrowing</b>	<b>555.9</b>	<b>41.3</b>	<b>597.2</b>	<b>2.75</b>
Long-term investments	0.0	0.0	0.0	0.00
Short-term investments	5.0	(5.0)	0.0	0.00
Cash and cash equivalents	12.0	6.7	18.7	0.01
<b>Total investments</b>	<b>17.0</b>	<b>1.7</b>	<b>18.7</b>	<b>0.01</b>
<b>Net borrowing</b>	<b>538.9</b>	<b>39.6</b>	<b>578.5</b>	

#### 4. Borrowing Update



- 4.1. Local authorities can borrow from the PWLB provided they can confirm they are not planning to purchase 'investment assets primarily for yield' in the current or next two financial years, with confirmation of the purpose of capital expenditure from the Section 151 Officer. Acceptable use of PWLB borrowing includes service delivery, housing, regeneration, preventative action, refinancing and treasury management.
- 4.2. Competitive market alternatives may be available for authorities with or without access to the PWLB. However, the financial strength of the individual authority and borrowing purpose will be scrutinised by commercial lenders. Further changes to the CIPFA Prudential Code expected in December 2021 are likely to prohibit borrowing for the primary purpose of commercial return, even where the source of borrowing is not the PWLB.
- 4.3. The Authority is not planning to purchase any investment assets primarily for yield within the next three years and so is able to fully access the PWLB.

#### **Changes to PWLB Terms and Conditions from 8<sup>th</sup> September 2021**

- 4.4. The settlement time for a PWLB loan has been extended from two working days (T+2) to five working days (T+5). In a move to protect the PWLB against negative interest rates, the minimum interest rate for PWLB loans has also been set at 0.01% and interest charged on late repayments will be the higher of Bank of England Base Rate or 0.10%.

#### **Municipal Bonds Agency (MBA)**

- 4.5. The MBA is continuing to work to deliver a new short-term loan solution, available in the first instance to principal local authorities in England, allowing them access to short-dated, low rate, flexible debt. The minimum loan size is expected to be £25 million. Importantly, local authorities will borrow in their own name and will not cross guarantee any other authorities.
- 4.6. If the Authority were to consider future borrowing through the MBA, it would first ensure that it had thoroughly scrutinised the legal terms and conditions of the arrangement and taken proper advice on these.

#### **UK Infrastructure Bank**

- 4.7. £4bn has been earmarked for lending to local authorities by the UK Infrastructure Bank which is wholly owned and backed by HM Treasury. The availability of this lending to local authorities, for which there will be a bidding process, is yet to commence. Loans will be available for qualifying projects at gilt yields plus 0.60%, which is 0.20% lower than the PWLB certainty rate.

#### **Borrowing strategy during the period**

- 4.8. On 30<sup>th</sup> September 2021, the Authority held £597.2m of loans (an increase of £41.3m compared to 31<sup>st</sup> March 2021) as part of its strategy for funding previous and current years' capital programmes. Outstanding loans on 30<sup>th</sup> September 2021 are summarised in Table 3 below.

**Table 3: Borrowing Position**

	<b>31.03.21 Balance £m</b>	<b>Net Movement £m</b>	<b>30.09.21 Balance £m</b>	<b>30.09.21 Weighted Average Rate %</b>	<b>30.09.21 Weighted Average Maturity (years)</b>
Public Works Loan Board	371.9	11.3	383.2	2.73	26.65
Banks (LOBO)	125.0	0.0	125.0	4.72	38.69
Local authorities (short-term)	59.0	30.0	89.0	0.11	0.38
<b>Total borrowing</b>	<b>555.9</b>	<b>41.3</b>	<b>597.2</b>	<b>2.75</b>	<b>25.25</b>

- 4.9. The Authority's chief objective when borrowing has been to strike an appropriately low risk balance between securing low interest costs and achieving cost certainty over the period for which funds are required, with flexibility to renegotiate loans should the Authority's long-term plans change being a secondary objective.
- 4.10. With short-term interest rates remaining much lower than long-term rates and with surplus of liquidity continuing to feature in the local authority to local authority market, the Authority considered it to be more cost effective in the near term to use short-term loans to satisfy liquidity requirements during the first half of the year. The net movement in temporary short-term loans is shown in Table 3 above.
- 4.11. Having considered the appropriate duration and structure of the Authority's borrowing in consultation with the Authority's treasury advisor Arlingclose, the Authority decided to take some advantage of the fall in external borrowing rates and borrowed £15m of medium-term Equal Instalments of Principal (EIP) loans from the PWLB, at an average of 1.40% which will provide longer-term certainty and stability to the debt portfolio.
- 4.12. The Authority has a significant capital programme which extends into the foreseeable future. A large proportion of this will be financed by borrowing, which the Authority will have to undertake in the current and coming years. In line with the approved Treasury Management Strategy, additional long-term borrowing is anticipated to be raised over the remaining course of the 2021/22 financial year.
- 4.13. Any borrowing which is taken prior to capital expenditure taking place, and reducing the extent of the Authority's internal borrowing, would have to be invested in the money markets at rates of interest significantly lower than the cost of borrowing, creating an immediate cost for revenue budgets. The Authority's borrowing decisions are not predicated on any one outcome for interest rates and a balanced portfolio of short and long-term borrowing is maintained.
- 4.14. Arlingclose undertakes a weekly 'cost of carry' analysis which informs the Authority on whether it is financially beneficial to undertake long-term borrowing now or delay this for set time periods based on PWLB interest rate forecasts.

### **LOBO Loans**

- 4.15. The Authority continues to hold £125m of LOBO (Lender's Option Borrower's Option) loans where the lender has the option to propose an increase in the interest rate at set dates, following which the Authority has the option to either accept the new rate or to repay the loan at no additional cost. No banks exercised their option during the first half of the year.
- 5. Treasury Investment Activity**

- 5.1. The Authority holds invested funds, representing income received in advance of expenditure plus balances and reserves held. During the year, the Authority's investment balances ranged between £14.7 and £50.1 million due to timing differences between income and expenditure. The investment position is shown in table 4 on the following page.

**Table 4: Treasury Investment Position**

Investments	31.03.21 Balance £m	Net Movement £m	30.09.21 Balance £m	30.09.21 Rate of Return %	30.09.21 Weighted Average Maturity (Days)
Money Market Funds	0.0	18.7	18.7	0.01	1
UK Government:					
- Local Authorities	5.0	(5.0)	0.0	0.00	0
- Debt Management Office	12.0	(12.0)	0.0	0.00	0
<b>Total investments</b>	<b>17.0</b>	<b>1.7</b>	<b>18.7</b>	<b>0.01</b>	<b>1</b>

- 5.2. Both the CIPFA Code and government guidance require the Authority to invest its funds prudently, and to have regard to the security and liquidity of its treasury investments before seeking the optimum rate of return, or yield. The Authority's objective when investing money is to strike an appropriate balance between risk and return, minimising the risk of incurring losses from defaults and the risk of receiving unsuitably low investment income.
- 5.3. Ultra-low short-dated cash rates which have been a feature since March 2020 when Bank Rate was cut to 0.10% have resulted in the return on sterling low volatility net asset value money market funds (LVNAV MMFs) being close to zero even after some managers have temporarily waived or lowered their fees. At this stage net negative returns are not the central case of most MMF managers over the short-term, and fee waivers should result in MMF net yields having a floor of zero, but the possibility cannot be ruled out.
- 5.4. Deposit rates with the Debt Management Account Deposit Facility (DMADF) are also largely around zero.
- 5.5. The progression of risk and return metrics are shown in the extracts from Arlingclose's quarterly investment benchmarking in Table 5 below.

**Table 5: Investment Benchmarking – Treasury investments managed in-house**

	Credit Score	Credit Rating	Bail-in Exposure	Weighted Average Maturity (Days)	Rate of Return
31.03.2021	3.91	AA-	0%	8	0.28%
30.09.2021	4.80	A+	100%	1	0.01%
Similar Local Authorities	4.83	A+	79%	26	0.09%
All Local Authorities	4.69	A+	69%	10	0.08%

Scoring: AAA = highest credit quality = 1; D = lowest credit quality = 26

Aim = A- or higher credit rating, with a score of 7 or lower, to reflect current investment approach with main focus on security

#### **Non-Treasury Investments**

- 5.6. The definition of investments in CIPFA's revised Treasury Management Code now covers all the financial assets of the Authority as well as other non-financial assets which the Authority holds primarily for financial return. This is replicated in the Investment Guidance

issued by the Department for Levelling Up, Housing and Communities (DLUHC) in which the definition of investments is further broadened to also include all such assets held partially for financial return.

### **Treasury Performance**

- 5.7. Treasury investments generated an average rate of return of 0.01% in the first half of the financial year. The Authority's treasury investment income for the year is likely to be less than the budget forecast due to a lower than anticipated average rate of return.
- 5.8. Borrowing costs for 2021/22 are forecast at £16.4m (£10.4m HRA, £6.0m General Fund) against a budget of £24.8m (£16.2m HRA, £8.6m General Fund). In prior years, these budgets have underspent due to a number of factors, including: the current lower interest rate environment reducing interest costs for the Council, and delays in the capital programme's delivery. Should slippage in the Council's capital programme occur, it will reduce the borrowing requirement, and reduce this forecast.

## **6. Compliance**

- 6.1. The Director of Finance reports that all treasury management activities undertaken during the year complied fully with the CIPFA Code of Practice and the Authority's approved Treasury Management Strategy.
- 6.2. Compliance with the authorised limit and operational boundary for external debt is demonstrated in Table 6 below.

**Table 6: Debt Limits**

	<b>30.09.21 Actual £m</b>	<b>2021/22 Operational Boundary £m</b>	<b>2021/22 Authorised Limit £m</b>	<b>Complied?</b>
Borrowing	597.2	1,157.4	1,207.4	Yes
PFI and Finance Leases	28.2	28.2	31.0	Yes
<b>Total debt</b>	<b>625.4</b>	<b>1,185.6</b>	<b>1,238.4</b>	<b>Yes</b>

- 6.3. Since the operational boundary is a management tool for in-year monitoring it is not significant if the operational boundary is breached on occasions due to variations in cash flow, and this is not counted as a compliance failure, however, Haringey's debt remained well below this limit at all points during first half of the year.

### **Treasury Management Indicators**

- 6.4. The Authority measures and manages its exposures to treasury management risks using the following indicators.

### **Security**

- 6.5. The Authority has adopted a voluntary measure of its exposure to credit risk by monitoring the value-weighted average credit score of its investment portfolio. This is calculated by applying a score to each investment (AAA=1, AA+=2, etc.) and taking the arithmetic

average, weighted by the size of each investment. Unrated investments are assigned a score based on their perceived risk.

	<b>30.09.21 Actual</b>	<b>2021/22 Target</b>	<b>Complied?</b>
Portfolio average credit score	4.80 (A+)	7.0 (A-)	Yes

### Liquidity

- 6.6. The Authority has adopted a voluntary measure of its exposure to liquidity risk by monitoring the amount of cash available to meet unexpected payments within a rolling three-month period, without additional borrowing.

	<b>30.09.21 Actual</b>	<b>2021/22 Target</b>	<b>Complied?</b>
Total cash available within 3 months	18.7	10.0	Yes

### Interest Rate Exposures

- 6.7. This indicator is set to control the Authority's exposure to interest rate risk. The upper limits on the one-year revenue impact of a 1% rise or fall in interests was:

<b>Interest rate risk indicator</b>	<b>30.09.21 Actual</b>	<b>2021/22 Target</b>	<b>Complied?</b>
Upper limit on one-year revenue impact of a 1% <u>rise</u> in interest rates	£0.20m	£2m	Yes
Upper limit on one-year revenue impact of a 1% <u>fall</u> in interest rates	£0.20m	£2m	Yes

- 6.8. The impact of a change in interest rates is calculated on the assumption that maturing loans and investment will be replaced at current rates.

### Maturity Structure of Borrowing

- 6.9. This indicator is set to control the Authority's exposure to refinancing risk. The upper and lower limits on the maturity structure of all borrowing were:

	<b>30.09.21 Actual</b>	<b>Upper Limit</b>	<b>Lower Limit</b>	<b>Complied?</b>
Under 12 months	17.04%	50%	0%	Yes
12 months and within 24 months	2.34%	40%	0%	Yes
24 months and within 5 years	5.92%	40%	0%	Yes
5 years and within 10 years	4.52%	40%	0%	Yes
10 years and within 20 years	14.67%	40%	0%	Yes
20 years and within 30 years	7.54%	40%	0%	Yes
30 years and with 40 years	24.53%	50%	0%	Yes
40 years and within 50 years	23.44%	50%	0%	Yes
50 years and above	0.00%	40%	0%	Yes

- 6.10. Time periods start on the first day of each financial year. The maturity date of borrowing is the earliest date on which the lender can demand repayment.

- 6.11. The Authority has used short term borrowing (under 1 year in duration) from other local authorities extensively in recent years, as an alternative to longer term borrowing from PWLB, due to lower interest rates, and corresponding revenue savings. Short term borrowing exposes the Authority to refinancing risk: the risk that rates rise quickly over a short period of time and are at significantly higher rates when loans mature, and new borrowing has to be raised. With this in mind, the Authority has set a limit on the total amount of short-term local authority borrowing, as a proportion of all borrowing.

Short term borrowing	Limit	30.09.21	Complied?
Upper limit on short-term borrowing from other local authorities as a percentage of total borrowing	30%	15%	Yes

#### **Principal Sums Invested for Periods Longer than a year**

- 6.12. The purpose of this indicator is to control the Authority's exposure to the risk of incurring losses by seeking early repayment of its investments. The limits on the long-term principal sum invested to final maturities beyond the period end were:

	2021/22	2022/23	2023/24
Actual principal invested beyond year end	Nil	Nil	Nil
Limit on principal invested beyond year end	£10m	£10m	£10m
Complied?	Yes	Yes	Yes

### **7. Revisions to CIPFA Codes**

- 7.1. In February 2021 CIPFA launched two consultations on changes to its Prudential Code and Treasury Management Code of Practice. These followed the Public Accounts Committee's recommendation that the prudential framework should be further tightened following continued borrowing by some authorities for investment purposes. In June, CIPFA provided feedback from this consultation.
- 7.2. In September CIPFA issued the revised Codes and Guidance Notes in draft form and opened the latest consultation process on their proposed changes. The changes include:
- Clarification that (a) local authorities must not borrow to invest primarily for financial return (b) it is not prudent for authorities to make any investment or spending decision that will increase the Capital Financing Requirement, unless directly and primarily related to the functions of the authority.
  - Categorising investments as those (a) for treasury management purposes, (b) for service purposes and (c) for commercial purposes.
  - Defining acceptable reasons to borrow money: (i) financing capital expenditure primarily related to delivering a local authority's functions, (ii) temporary management of cash flow within the context of a balanced budget, (iii) securing affordability by removing exposure to future interest rate rises and (iv) refinancing current borrowing, including replacing internal borrowing.
  - For service and commercial investments, in addition to assessments of affordability and prudence, an assessment of proportionality in respect of the authority's overall

financial capacity (i.e., whether plausible losses could be absorbed in budgets or reserves without unmanageable detriment to local services).

- Incorporating Environmental, Social and Governance (ESG) issues as a consideration within Treasury Management Practice (TMP) 1 Risk Management.
- Additional focus on the knowledge and skills of officers and elected members involved in decision making

### Prudential Indicators

- New indicator for net income from commercial and service investments to the budgeted net revenue stream.
- Inclusion of the liability benchmark as a mandatory treasury management prudential indicator. CIPFA recommends this is presented as a chart of four balances – existing loan debt outstanding; loans CFR, net loans requirement, liability benchmark – over at least 10 years and ideally cover the authority's full debt maturity profile.
- Excluding investment income from the definition of financing costs

## 8. Outlook for the remainder of 2021/22 (provided by the Council's treasury management advisor, Arlingclose)

8.1. The table below shows the latest interest rate forecast produced by Arlingclose.

	Dec-21	Mar-22	Jun-22	Sep-22	Dec-22	Mar-23	Jun-23	Sep-23	Dec-23	Mar-24	Jun-24	Sep-24	Dec-24
Official Bank Rate													
Upside risk	0.00	0.15	0.00	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
Arlingclose Central Case	0.10	0.10	0.25	0.25	0.25	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Downside risk	0.00	0.00	0.15	0.15	0.15	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40

- 8.2. Arlingclose expects Bank Rate to rise in Q2 2022. This expectation is driven as much by the Bank of England's desire to move from emergency levels as by fears of inflationary pressure. Investors have priced in multiple rises in Bank Rate to 1% by 2024. While Arlingclose believes Bank Rate will rise, it is by a lesser extent than expected by markets.
- 8.3. The global economy continues to recover from the pandemic but has entered a more challenging phase. The resurgence of demand has led to the expected rise in inflationary pressure, but disrupted factors of supply are amplifying the effects, increasing the likelihood of lower growth rates ahead. This is particularly apparent in the UK due to the impact of Brexit.
- 8.4. While Q2 UK GDP expanded more quickly than initially thought, the recent supply disruption will leave Q3 GDP broadly stagnant. The outlook also appears weaker. Household spending, the driver of the recovery to date, is under pressure from a combination of retail energy price rises, the end of government support programmes and soon, tax rises.
- 8.5. Inflation rose to 3.2% in August. A combination of factors is likely to drive this to over 4% in the near term. While the transitory factors affecting inflation, including the low base effect of 2020, are expected to unwind over time, the MPC has recently communicated fears that



these transitory factors will feed longer-term inflation expectations that require tighter monetary policy to control. This has driven interest rate expectations substantially higher.

- 8.6. The supply imbalances are apparent in the labour market. While wage growth is currently elevated due to compositional and base factors, stories abound of higher wages for certain sectors, driving inflation expectations. It is uncertain whether a broad-based increase in wages is possible given the pressures on businesses.
- 8.7. Government bond yields increased sharply following the September FOMC and MPC minutes, in which both central banks communicated a lower tolerance for higher inflation than previously thought. The MPC in particular has doubled down on these signals in spite of softer economic data. Bond investors expect higher near-term interest rates but are also clearly uncertain about central bank policy.
- 8.8. The MPC appears to be playing both sides, but has made clear its intentions to tighten policy, possibly driven by a desire to move away from emergency levels. While the economic outlook will be challenging, the signals from policymakers suggest Bank Rate will rise unless data indicates a more severe slowdown.

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**Report for:** Corporate Committee, 16<sup>th</sup> November 2021

**Item number:** 11

**Title:** Building, Place and Street Name Review

**Report**

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**Lead Officer:** Christina Andrew, Strategic Lead Inequalities  
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**Ward(s) affected:** All

**Report for Key/**

**Non Key Decision:** Information

**1. Describe the issue under consideration**

- 1.1 This report responds to the Corporate Committee's request for further consultation on the proposals for renaming Black Boy Lane before moving forward. In this context, the report details the Council's proposed approach to working with residents and communities on improving the diversity and representation in Haringey's public realm. This report covers the range of issues where there are plans to engage with residents in relation to the public realm, the approach to co-production to be adopted and a summary of work to date.

**2. Recommendations**

- 2.1 The Corporate Committee is asked to note this report.

**3. Reasons for decision**

- 3.1 Not applicable.

**4. Alternative options considered**

- 4.1 Not applicable.

**5. Background information**

- 5.1 In June 2020 the Mayor of London announced the Commission on Diversity in the Public Realm, seeking to diversify the stories that are shared and commemorated across the city, making them more representative of its current population, and more reflective of its history.

- 5.2 The Council announced, in June 2020, a Review of Building, Place and Street Names. Some early projects were initiated under this umbrella of work, including the renaming of Albert Road Recreation Ground to O.R Tambo Recreation Ground and the consideration of renaming Black Boy Lane. Reports were brought to Corporate Committee in July and December 2020 and March 2021 on the question of renaming Black Boy Lane. It was resolved by the Committee in March 2021 that more consultation was necessary. In light of the process set out in this report, this consultation will take place as part of the development of a Strategic Framework covering a range of issues with the full engagement and support of residents across the borough.
- 5.3 In response to comments made at Corporate Committee and more widely, we have been very mindful of the need to ensure our work on reviewing diversity in our public realm facilitates an important ongoing and community led conversation about accurate representation, shared histories, reflection, and inspiration for all Haringey residents, and by extension those who visit the borough. This should also initiate and support wider work to address inequalities, specifically those faced by black residents and communities.
- 5.4 To improve diversity in the representation across Haringey's public realm, this report therefore brings to the Corporate Committee's attention the council's development of a strategic framework for a community-led and inclusive approach to this issue. This will build engagement across the borough, on a range of issues in relation to the public realm. This will report in to the regular joint meeting of the Health and Wellbeing Board and the Community Safety Partnership and will align with the Partnership Programme Plan Addressing Racism and Racial Discrimination. This will ensure what we consider and deliver in the public realm is informed by the issues of structural racism and inequalities we're working to tackle.
- 5.5 The Partnership Programme Plan is split into eight themes, including an Arts, Culture, Heritage and Place theme which considers our approach to the public realm, looking at how we understand and celebrate Haringey's diverse communities and heritage in this. What we design, build, curate and showcase locally speaks to what we collectively value and identify with in Haringey – making the process of taking these decisions and the substantial work of increasing awareness and understanding around them particularly important.
- 5.6 The proposed Strategic Framework will cover the following areas:
  - a) Building a shared understanding of the identity and culture of Haringey through engagement with partners, communities including children and young people and the voluntary and community sector.
  - b) Celebrating our existing diversity through creating a better understanding of our cultural history and assets using mapping and improving relationships and engagement, and from this developing a library of individuals, themes and issues we would like to showcase through our public realm, public celebration and other means.
  - c) Improving the involvement in the design of services and buildings, public spaces and decision making across all communities, particularly marginalised and underserved groups through co-production and better engagement.

- d) Building on the partnership work described at para 5.4 above, raising awareness of, and addressing systemic inequalities, for example by working with Public Health on health promotion campaigns in public spaces targeted at specific areas / ethnic groups requiring more proactive engagement. It will also align with relevant campaigns and awareness raising activity such as the #WipeOutDiscrimination campaign launched on 1 November.

5.7 The Strategic Framework needs to help to facilitate an ongoing conversation promoting reflection, understanding and awareness raising of our shared histories – any renaming and commemoration stemming from the Strategic Framework will be the start of the conversation on this, not the end. A broad, inclusive and widely connective engagement group will be formed to co-produce this work with us and will be a critical part of making this work happen. We will proactively seek to encourage participation from all sectors of the community. We also recognise the importance of this work being intersectional in its approach and outcomes. Overarchingly, the aim of the engagement is to celebrate the contribution that Haringey's Black, minority ethnic, and diverse communities have made to politics, education, business, arts, and culture in our borough and beyond and to address racial discrimination and injustice, much of it a legacy of history. It should ensure our values are reflected in our public realm and are visible within our communities.

## **6. Contribution to strategic outcomes**

6.1 This work contributes to and underpins the Council's approach to inequalities, as set out in the Borough Plan, ensuring all local residents feel supported and enabled by their local environment.

## **7. Statutory Officers comments (Director of Finance ( procurement), Head of Legal and Governance, Equalities)**

### **7.1 Finance**

There are no financial implications from this report. Plans to engage with residents in relation to the public realm and the approach to co-production will be met within existing resources.

### **7.2 Procurement**

7.2.1 Strategic Procurement note the contents of this report; however, there are no procurement implications that need to be considered.

### **7.3 Head of Legal & Governance**

7.3.1 The Council has the power to rename streets and roads in the borough. Under Part II Section 6 of the London Building Acts (Amendment) 1939 ("The Act"), the Council may by Order substitute the name of any street, way, place, row of houses or block of buildings with any name they think fit. The Act is a Local Act and a local choice function. Under the Council's constitution, the function is a non-executive function allocated to the Corporate Committee.

7.3.2 The Council is required to consult with Black Boy Lane residents / organisations on the proposed Order to change the street name. Under Section 6(2) and (3)

of the Act, before making an Order, the Council shall (at their option) either: post notice of their intention in some conspicuous position in the street way or place or adjacent to the row of houses or block of buildings; or give notice of their intention by circular delivered at every building situated in the street way or place or forming part of the row of houses or block of buildings. Every notice must state how and when (allowing at least 1 month) objections to the intended Order may be sent to the Council.

- 7.3.3 The consultation must be adequate and fair having regard to all the circumstances. The consultation must take place at a time when the proposed change is still at its formative stages. The Council must provide the consultees with sufficient information to enable them properly to understand the proposed change being consulted upon and to express a view in relation to it. The information must be clear, concise, accurate and must not be misleading. The consultees must be given adequate time to consider the proposed change and to respond.
- 7.3.4 Section 6(3) of the Act further provides that the Council must consider any objections before making the Order. The Council may amend any name they propose to assign having regard to any objection. In the event of any further consultation, the above requirements must be complied with before a final decision is made.

## **7.4 Equality**

The council has a Public Sector Equality Duty under the Equality Act (2010) to have due regard to the need to:

- Eliminate discrimination, harassment and victimisation and any other conduct prohibited under the Act
- Advance equality of opportunity between people who share protected characteristics and people who do not
- Foster good relations between people who share those characteristics and people who do not

The three parts of the duty apply to the following protected characteristics: age, disability, gender reassignment, pregnancy/maternity, race, religion/faith, sex and sexual orientation. Marriage and civil partnership status applies to the first part of the duty.

This report responds to the Corporate Committee's request for further consultation on the proposals for renaming Black Boy Lane before moving forward and details the Council's proposed approach to working with residents and communities on improving the diversity and representation in Haringey's public realm.

The Council will meet the Public Sector Equality Duty by:

- Anchoring this work in proactive engagement, dialogue and co-production with marginalised groups, including those with protected characteristics
- Working towards accurate representation of all our communities in the public realm
- Creating space to question and challenge commemoration / celebration of discriminatory figures and approaches, and encouraging dialogue and increased understanding of Haringey's rich and diverse heritage between groups – taking an intersectional approach

As per section 5.7. this work will bring together a broad, inclusive engagement group and the Council will proactively seek to encourage participation from all sectors of the community. In such a way we expect this work to have positive equalities implications by eliminating discrimination and fostering good relations between people who share protected characteristics and people who do not.

Additional equalities analysis will be undertaken for individual decisions flowing from the application of this policy framework.

## **8. Use of Appendices**

8.1 N/A

## **9. Local Government (Access to Information) Act 1985**

9.1 <https://www.minutes.haringey.gov.uk/documents/s122656/21-03-09-Renaming%20of%20BBL%20to%20La%20Rose%20Lane%20Corporate%20Committee%20Report%20v12.pdf>

<https://www.minutes.haringey.gov.uk/documents/s125462/Minutes%20-%20Corporate%20Committee%2017th%20March%20V6.pdf>



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