

London Borough of Brent
Audit & Standards Advisory Committee – Action Log July 2024

Meeting Date	Agenda No.	Item	Actions	Lead Officer and Timescale	Progress
12 June 24	7	Annual Counter Fraud Report 2023-24	Further details to be circulated on completion of mandatory data submission under National Fraud Initiative and outcome of the work supported in relation to Council Tax Single Person Discount.	Darren Armstrong	In progress
	10	Draft Statement of Accounts 2023-24	Final report back to Committee to include further detail on main changes and movements included within Financial Outturn from original budget during 2023-24 along with detail on basis of level of balances held within HRA Reserve (Ben Ainsworth/Minesh Patel)	Ben Ainsworth/Minesh Patel	In progress – update to be provided with final submission of Statement of Accounts – Sept 24 Committee
28 March 24	7	Annual Review of Member Learning & Development (MLD) Programme and Member Expenses	Feedback provided during meeting regarding improvements to hybrid learning and development sessions (re technology, structure and facilitation) to be fed back to MLD Steering Group for consideration.	Amira Nassr	In progress – feedback to be provided for MLD Steering Group – 18 July 24
	8.	Performance & Governance review of i4B Holdings Ltd and First Wave Housing Ltd	Update to be provided on progress in finalising arrangements for a Joint Scrutiny work programme meeting to consider the arrangements and remit of each Scrutiny Committee in terms of their operational review of both i4B & FWH performance.	Amira Nassr	In progress – update to be provided following scrutiny work programme planning sessions (delayed due to General Election) arranged for July 24
		Internal Audit Strategy 2024-2027 & Internal	<ul style="list-style-type: none"> Organisational structure chart to be provided for the Committee and independent co-opted members detailing the Council's senior management 	Minesh Patel	

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		Audit Plan 2024-2025	<p>realignment and inclusion of the newly created Deputy Director Organisational Assurance and Resilience (incorporating the Head of Internal Audit) along with arrangements to maintain independence of the role.</p> <ul style="list-style-type: none"> Further update on progress with development and implementation of Internal Audit Plan to be provided for September & December Committee. 	<ul style="list-style-type: none"> Darren Armstrong 	In progress – update on Internal Audit Plan included on work programme for Sept and Dec 24 committee meetings
	11	Strategic Risk Report	<ul style="list-style-type: none"> To review the potential for developing a risk management dashboard to provide better insight in respect of the categorisation of all Council risks. To include an action tracker within future versions of the Strategic Risk Report to track the implementation of mitigating actions (with effect from next update report in September 24). 	<ul style="list-style-type: none"> Darren Armstrong Darren Armstrong 	<p>In progress – further update to be provided as part of next Strategic Risk Report (Sept 24)</p> <p>In progress – to be incorporated in next Strategic Risk Report (Sept 24)</p>
	12	External Audit Fees	Committee to continue to keep the level of external audit fees and any additional charges incurred or increase in fees under ongoing review.	Minesh Patel/Rav Jassar	In progress – review ongoing.
	13	External Audit Enquiries of Management	Members to feedback comments on Enquiries of Management following meeting with final response on the Enquiries of Management to be reported back to next Committee (June 24) for final approval.	Ben Ainsworth	Completed – Enquiries of Management submission approved 12 June 24.

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					To be removed from Action Log
6 February 2024	4.	Minutes of the previous meeting and Action Log	Update on DSG Recovery Plan to be included on 2024-25 Work Programme.	Minesh Patel/Nigel Chapman	In Progress - Update scheduled July 24
			Committee to continue to monitor trends as part of future updates in terms of complaints and assurance around outcomes.	Debra Norman/Biancia Robinson	In Progress - To be included as part of next Annual Complaints report
	7	CIPFA Financial Management Code & Redmond Review	Alignment of key financial strategies and programmes with the Committee work programme to be reviewed to ensure joined up approach as part of Financial Planning and budget setting process.	Minesh Patel	In Progress – to be reviewed as part of 25-26 budget setting process
			Further update to be provided for Committee during 24-25 on progress in implementing the areas for improvement identified within the report as part of the ongoing development and implementation of FM Code.	Rav Jassar	In Progress – update scheduled to be provided for the Committee in February 2025.
			Redmond Review – Committee to review the summary of financial information section added to the narrative report within the Statement of Accounts for 24-25.	Rav Jassar	In Progress – to be reviewed as part of 24-25 Statement of Accounts
	8	Emergency Planning & Resilience Service Update	Progress update to be provided for Committee in 6 months on implementation of recommendations from external service review. This to include further detail on work planned to test resilience of IT system and cyber security as well as on role of London Resilience Forum in seeking to identify and	Tanveer Ghani/Russell Burnaby/Melissa Buckley	In Progress - Update included on 24-25 Committee work programme (September 24)

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			analyse trends in incidents and associated learning/mitigations on a regional basis.		
	10	Evaluating the Effectiveness of the Audit & Standards Advisory Committee	Additional training needs identified in relation to: <ul style="list-style-type: none"> Treasury Management Strategy; & focus on levels of internal control & defence mechanisms (Minesh Patel/Darren Armstrong) Role of External Audit – added as action following 12 June 24 Committee 	Minesh Patel & Darren Armstrong	In Progress - included as part of the Committee's Training & Development Programme during 24-25
6 December 23			The Treasury Management Strategy to be presented back to the Committee once completed.	Amanda Healy (date tbc)	In progress – the strategy continues to be updated; the Committee will be advised when it is ready to be presented back to the Committee.
	9	Internal Audit Interim Report 2023/24	KPI's around outstanding actions/trends and implementation dates of agreed management response actions to be included in the next iteration of the report.	Darren Armstrong June 2024	Ongoing – to be included when the next Internal Audit Report comes to the Committee in June 2024.
	10	Interim Counter Fraud Report 2023/24	Following provision of a breakdown of time spent on different categories of investigation (outside of Blue Badge fraud) at the February 24 meeting a further update to be provided as part of Counter Fraud Update (June 24).	Darren Armstrong June 2024	Completed - Update provided as part of Counter Fraud Update for the Committee in June 24. To be removed from Action Log

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	12	External Progress and Update	Audit Report Sector	Grant Thornton to update the Committee in relation to the progress in resolving the minor objections received re bud lane cameras.	Sophia Brown/Sheena Phillips (Grant Thornton) March 2024	Completed – final response provided by Grant Thornton dismissing objection with no appeal lodged. To be removed from Action Log
26 September 23		Review the Committee's Forward Plan		Future planning to consider the management of agenda items to allow Members to focus on providing an appropriate level of challenge on the substantive items (Minesh Patel, Darren Armstrong, Debra Norman, Chair & Vice-Chair)	Minesh Patel/Debra Norman/Darren Armstrong/David Ewart (Chair) and Councillor Chan (Vice Chair)	Ongoing – as part of 24-25 Work Programme.