

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

Meeting Date	Agenda No.	Item	Actions	Lead Officer and Timescale	Progress
31 Oct 24	4	Statement of Accounts – Interim External Audit Findings	<ul style="list-style-type: none"> Final Audit report Findings and Statement of Accounts to be scheduled for consideration and sign-off at the Committee meeting on 4 Feb 25 Chair & Vice-Chair to be kept updated on progress in meeting key timescales to completion and sign off for 23-24 Statement of Accounts in Feb 25. Chair & Vice Chair to liaise with Corporate Director Finance & Resources and External Audit Partner prior to final approval of any additional audit fees incurred as part of extended audit process. 	Minesh Patel	In progress – Update to be provided for Committee in Feb 25
	5	Strategic Risk Register Update	<ul style="list-style-type: none"> Consideration to be given to potential incorporation of risk velocity as an additional factor within Risk Evaluation Matrix given reference to example of risk in relation to Financial Resilience and Sustainability (Darren Armstrong) Additional clarification to be sought on existence of any london wide local authority strategic risk register (Darren Armstrong) 	Darren Armstrong	In progress – update to be provided as part of next update on Strategic Risk Register – March 25
25 Sept 24	6	Report on i4B Holdings Ltd and First Wave Housing Ltd	As part of next Shareholder update on progress against delivery of the i4B Business Plan the Committee to consider progress made in addressing void performance.	Minesh Patel	In progress – to be reviewed as part of next Business Plan update for Committee – March 25
	7	Emergency Planning and	To consider the measures being developed to plan for and address the impact of climate	Darren Armstrong	Completed – update included as part of

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		Resilience Update - September 2024	change as part of the review of the associated risks included within the Council's Strategic Risk Register		Strategic Risk Register to Committee in October 24
	9	Internal Audit Activity Update for Quarters 1 and 2 2024-25	<ul style="list-style-type: none"> • Interim Update on delivery of Internal Audit Plan 24-25 scheduled for consideration by Committee in December 24 to include: <ul style="list-style-type: none"> - Further detail on the way in which core assurance provided in relation to Council's budget and financial control measures. - Update on performance in relation to outstanding actions/trends and implementation dates of agreed management response actions. - A further update on the measures being developed to address and mitigate against the risks identified following the review of Brent Music Service 	Darren Armstrong	In progress – to be included within next update to Committee on Internal Audit Activity & Plan - December 24.
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24 July 24	6	Dedicated Schools Grant – Deficit Management Plan	<ul style="list-style-type: none"> • Officers to feedback to the Committee on the SEND private school initiative. • The Committee to be kept updated on progress regarding delivery of the DSG deficit recovery plan. 	Nigel Chapman Minesh Patel	In progress Further update to be scheduled (as required) on work programme.
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	Darren Armstrong	In progress

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			supported in relation to Council Tax Single Person Discount.		
	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 – Oct 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 co-ordination of monitoring the performance and governance of both i4B & FWH performance between the scrutiny function and Audit & Standards Advisory Committee.	Minesh Patel	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 Audit Plan 2024-2025	<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. 	Darren Armstrong	In progress – initial update on Internal Audit Plan considered by Committee Sept 24 with full interim update included on Committee work programme for Dec 24.

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	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>Completed – update provided as part of Strategic Risk Report (October 24)</p> <p>Completed – incorporated in Strategic Risk Report (October 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.
			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	Rav Jassar	In Progress – to be reviewed as part of 24-

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			added to the narrative report within the Statement of Accounts for 24-25.		25 Statement of Accounts
	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	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	In progress – to be reviewed when the Internal Audit Report comes to the Committee in December 2024.
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.