

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

Meeting Date	Agenda No.	Item	Actions	Lead Officer and Timescale	Progress
04 Dec 24	6	Standards Report (including Q2 update on gifts & hospitality)	<ul style="list-style-type: none"> Update to be provided for the Committee following consideration of the recommendation made within the External Audit Annual Report on the receipt of Gifts & Hospitality by Constitutional Working Group. Member Services to ensure invites issued for member training and development sessions clearly specified within the title when these were mandatory. (Debra Norman) 	Debra Norman Debra Norman	In progress – update to be provided for Committee following review by CWG In progress – to be implemented as future invites under the Member Learning & Development Programme.
04 Dec 24	6	Treasury Management Strategy Report 2025-26	Co-opted members of the Committee to be provided with a copy of the final Treasury Management Statement included within the Council's 2025-26 Budget Report (Amanda Healy).	Amanda Healy	In progress – Final version of Treasury Management Strategy to be circulated once final 2025-26 Budget Report available.
04 Dec 24	8	Treasury Management Mid-Year Report 2024-25	In commenting on the report the Committee, in reviewing the Capital Expenditure and Financing requirements at Q2 and slippage in delivery of elements of the Capital Programme, were keen to ensure that regular monitoring and in terms of delivery of the programme and the scheduling of its financing requirements continued to be undertaken to minimise the financial risk associated with maintaining the capital finance borrowing requirement.	Amanda Healey/Sam Masters	In progress – review of Capital Programme & Financing Requirements subject to review.

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	10	Interim Counter Fraud Report 2024-25	Further clarification to be provided on roll out of the digital Blue Badge scheme and circulated direct to members of the Committee.	Councillor Chan (Vice-Chair)	In progress
	11	London Borough of Brent Auditor's Annual Report 2023-24	An update be sought from the Director Strategic Commissioning & Capacity Building on progress in addressing the Improvement Recommendation included within the Annual Report in relation to review of the Council's Procurement Strategy.	Minesh Patel & Councillor Chan (Vice-Chair)	In 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. • Final report back to Committee to include 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 (agreed at June 24) 	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 	Darren Armstrong	In progress – update to be provided as part of

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			<p>additional factor within Risk Evaluation Matrix given reference to example of risk in relation to Financial Resilience and Sustainability (Darren Armstrong)</p> <ul style="list-style-type: none"> Additional clarification to be sought on existence of any London wide local authority strategic risk register (Darren Armstrong) 		next update on Strategic Risk Register – March 25
25 Sept 24	6	Report on i4B Holdings Ltd and First Wave Housing Ltd	To review the progress being made in addressing void performance as part of the next update on progress against delivery of the i4B Business Plan.	Minesh Patel	In progress – to be reviewed as part of next Business Plan update for Committee – March 25
	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	Completed –details included within Internal Audit Interim Report - 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 supported in relation to Council Tax Single Person Discount.	Darren Armstrong	In progress
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 feedback to MLD Steering Group for consideration.	Amira Nassr	Completed – feedback provided to MLD Steering Group.
	8.	Performance & Governance review of i4B Holdings Ltd and First Wave Housing Ltd	Arrangements to be established for co-ordination and monitoring the performance and governance of both i4B & FWH performance between the scrutiny function and Audit & Standards Advisory Committee.	Minesh Patel	Completed – updated performance monitoring process established with rules of scrutiny and Audit & Standards Advisory Committee now established and implemented.
		Internal Audit Strategy 2024-2027 & Internal	<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	Completed – initial update on Internal Audit Plan considered by Committee Sept 24

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		Audit Plan 2024-2025			with full interim update included on Committee work programme for Dec 24.
	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.
6 February 24		Complaints Code of Conduct procedure	Committee to continue to monitor trends as part of future updates in terms of complaints and assurance around outcomes.	Debra Norman/Bianca 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 (rescheduled from Feb to June 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
	10	Evaluating the Effectiveness of the Audit & Standards	Additional training needs identified in relation to: <ul style="list-style-type: none"> • Treasury Management Strategy; 	Minesh Patel & Darren Armstrong	In Progress - included as part of the Committee's Training & Development

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		Advisory Committee	<ul style="list-style-type: none"> focus on levels of internal control & defence mechanisms (Minesh Patel/Darren Armstrong) Role of External Audit – added as action following 12 June 24 Committee 		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	Completed – details included as part of Internal Audit Interim Report 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.