

London Borough of Brent  
Audit & Standards Advisory Committee – Action Log June 2025

Meeting Date	Agenda No.	Item	Actions	Lead Officer and Timescale	Progress
25 Mar 25	9	Review of Member Learning & Development Programme and Expenses (incl Mayors Charity)	Procedure Rules governing Mayors Charity – further amendment agreed for referral to Audit & Standards Committee regarding proof of donation where counted towards the Mayors total funding raising for their year.	Amira Nassr	Completed – final wording of amendment approved and incorporated into Procure Rules following delegation approved by ASC.
	11	Strategic Risk Report	<ul style="list-style-type: none"> <li>To review Climate Change and Environmental considerations within future cover report to ensure they reflect any related risks identified within the register</li> <li>Risk to Council arising from change in Employer National Insurance contributions impacting on to 3<sup>rd</sup> Party suppliers to be kept under review as part of general risk already included on register relating to Financial Resilience &amp; Sustainability.</li> <li>Strategic Risk Heat Map and approach towards monitoring risks to be shared with Scrutiny Chairs as part of regular meeting with ASAC Chair and Vice-Chair</li> </ul>	<ul style="list-style-type: none"> <li>Darren Armstrong</li> <li>Minesh Patel/Rav Jassar</li> <li>Chair &amp; Vice-Chair</li> </ul>	<p>Ongoing</p> <p>Ongoing</p> <p>In progress</p>
	14	Evaluating the Effectiveness of ASAC 24-25	Self-evaluation questionnaire to be circulated to all members (incl co-optees) by Governance Team for completion and submission at start of May. Results to then be collated and used to inform Chair's Annual Report.	Harry Ellis	Completed – results collated and shared with Chair & Vice-Chair

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24 Feb 25		Strategic Risk Register Update	<ul style="list-style-type: none"> <li>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)</li> <li>Additional clarification to be sought on existence of any London wide local authority strategic risk register (Darren Armstrong)</li> </ul>	Rav Jassar/Darren Armstrong	In progress – update to be provided as part of next update on Strategic Risk Register – March 25
04 Dec 24	6	Standards Report (including Q2 update on gifts & hospitality)	<ul style="list-style-type: none"> <li>Update to be provided for the Committee following consideration of the recommendation made within the External Audit Annual Report on the receipt of Gifts &amp; Hospitality by Constitutional Working Group.</li> <li>Member Services to ensure invites issued for member training and development sessions clearly specified within the title when these were mandatory. (Debra Norman)</li> </ul>	Debra Norman  Debra Norman	<p>In progress – update to be provided for Committee following review by CWG</p> <p>In progress – to be implemented as future invites under the Member Learning &amp; Development Programme.</p>
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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04 Dec 24	9	Internal Audit Interim Report – 2024-25	<ul style="list-style-type: none"> <li>• Risk owner/manager(s) be required to include details within the future schedule (included as Appendix 4 of the report) of High &amp; Medium Risk overdue actions of the reasons/cause for the delay in implementation of agreed actions to enable trends to be monitored. (Darren Armstrong)</li> <li>• In cases of specific non engagement in the audit process or where the risk identified in ongoing non implementation of the action was identified as critical, the risk owner/manager be formally required to attend the Committee. In noting that the non implementation of actions relating to 1 audit included within Appendix 4 of the report had been identified as close to critical it was agreed that should meaningful engagement not be achieved prior to the next meeting, the relevant management representatives should be required to attend the next Committee to provide an update. (Darren Armstrong)</li> <li>• Comments raised by members in relation to: <ul style="list-style-type: none"> <li>➤ the scope of control testing processes to be included as part of the General Ledger audit to be feedback as part of the ongoing audit review; and</li> <li>➤ further details being sought from the risk owner on the scope of follow up audit activity in response to the IT</li> </ul> </li> </ul>	<p>Darren Armstrong</p> <p>Darren Armstrong</p> <p>Darren Armstrong</p>	<p>In progress – Details to be included as part of next Internal Audit Update Report</p> <p>In progress – implementation of outstanding actions subject to ongoing review. If required, arrangements to be made for risk owners/managers to be required to attend future meetings.</p> <p>Completed – comments feedback to relevant audit leads</p>
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			Application NEC Revenue & Benefit audit		
	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 – update provided on implementation of scheme at Feb 25 meeting which will be subject to ongoing monitoring.
	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
24 Feb 25			To consider how any areas of focus identified in relation to preparation of the Accounts need to be incorporated as part of the core assurance work within the Internal Audit Work Programme.	Rav Jassar/Darren Armstrong	In progress
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
24 July 24	6	Dedicated Schools Grant – Deficit Management Plan	<ul style="list-style-type: none"> <li>Officers to feedback to the Committee on the SEND private school initiative.</li> </ul>	Nigel Chapman  Minesh Patel	In progress  Further update to be scheduled (as

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			<ul style="list-style-type: none"> <li>The Committee to be kept updated on progress regarding delivery of the DSG deficit recovery plan.</li> </ul>		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
	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/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 (rescheduled from Feb to June 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"> <li>Treasury Management Strategy;</li> <li>focus on levels of internal control &amp; defence mechanisms (Minesh Patel/Darren Armstrong)</li> <li>Role of External Audit – <b>added as action following 12 June 24 Committee</b></li> </ul>	Minesh Patel & Darren Armstrong	In Progress - included as part of the Committee's Training & Development Programme during 24-25
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.