

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

Meeting Date	Agenda No.	Item	Actions	Lead Officer and Timescale	Progress
25 Sep 25	7	Self-Referral to Regulator of Social Housing - September 2025 Update	<p>(1) That the 'The Notice Board' newsletter be disseminated to all members of the Audit and Standards Advisory Committee, for reference and information.</p> <p>(2) Details on the governance structure relating to the Housing and Tenant Satisfaction Improvement Board be provided for members of the Audit and Standards Advisory Committee.</p>	<p>Spencer Randolph</p> <p>Tom Cattermole</p>	In progress
25 Sep 25	8	Strategic Risk Report	<p>(1) Feedback in relation to Risk E: Climate and Ecological Emergency Mitigation be relayed to the relevant risk owners, with a view to providing more specific updates on progress and outcomes.</p> <p>(2) Comments concerning the need for mitigation measures in the event of a decline in the independent sector, arising from increased pressures on the SEND system and growing reliance on independent provision be relayed to the relevant risk owners, with a view to providing more detailed updates and outcomes.</p> <p>(3) Comments regarding the implications of outsourcing cyber security services be relayed to the relevant risk owners.</p>	Darren Armstrong	In progress

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25 Sep 25	10	London Borough of Brent Interim Auditor's Annual Report 2025	Existing formula for calculating recommended reserve levels be circulated to committee members.	Minesh Patel	In progress
25 Sept 25	11	London Borough of Brent & Pension Fund Audit Progress Report & Sector Update	Details to be provided on how the restatement of infrastructure assets totalling £63 million had been identified. A response was also to be circulated to members following the meeting, providing clarification on the adequacy of information available to support the reclassification of assets.	Ben Ainsworth/Amanda Healy	In progress
23 Jul 25	6	Procurement Review Update	<ul style="list-style-type: none"> Officers to maintain ongoing efforts to enact implementation of recommendation 2.2 of the report, with a report demonstrating their efforts brought to the Committee within the 6 months following the 23rd of July 2025. Consideration to be given to the inclusion of Social Value & Community Wealth considerations within the Council's corporate report 	Rhodri Rowlands & relevant departmental leads	In progress
23 Jul 25	10	Evaluating the Effectiveness of the Audit and Standards Advisory Committee	To consider development of the Committee work programme enable deep dives in specific areas, where identified. This to include the potential for ad hoc working group or additional members briefing sessions outside of the main Committee meetings.	Chair & Vice-Chair & lead officers	In progress

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16 Jun 25		ASAC Action Log	To review content of ASAC Action Log in order to update progress and (where available) include due dates for actions	Chair & Vice-Chair & lead officers with Harry Ellis	Ongoing
16 Jun 25	8	Internal Audit Annual Report	In view of the identification of data quality and integrity as a theme across core and risk focussed audit activity in terms of gaps and weaknesses in the Council's second line of defence, to consider the potential scope for a more cross cutting review of the arrangements in place across individual departments to ensure the necessary oversight has been embedded and is being monitored across the Council as a whole.	Darren Armstrong & relevant departmental leads	In progress
25 March 2025	11	Strategic Risk Report	<ul style="list-style-type: none"> To review Climate Change and Environmental considerations within future cover report to ensure they reflect any related risks identified within the register 	Darren Armstrong	Ongoing
			<ul style="list-style-type: none"> Risk to Council arising from change in Employer National Insurance contributions impacting on to 3rd Party suppliers to be kept under review as part of general risk already included on register relating to Financial Resilience & Sustainability. 	Minesh Patel/Rav Jassar	Ongoing
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	Amanda Healey/Sam Masters	Completed – Details demonstrating risk protection efforts found within the publicly available Q2 financial report form the Cabinet

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			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.		meeting on the 13/10/25. Link: Issue - items at meetings - Q2 Financial Forecast 2025-26
04 Dec 24	9	Internal Audit Interim Report – 2024-25	<ul style="list-style-type: none"> Risk owner/manager(s) be required to include details within the future schedule (included as Appendix 4 of the report) of High & Medium Risk overdue actions of the reasons/cause for the delay in implementation of agreed actions to enable trends to be monitored. (Darren Armstrong) 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) 	Darren Armstrong Darren Armstrong	In progress – Details to be included as part of next Internal Audit Update Report 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.
	11	London Borough of Brent Auditor's	An update be sought from the Director Strategic Commissioning & Capacity Building on progress in addressing the Improvement	Minesh Patel & Councillor Chan (Vice-Chair)	In progress

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		Annual Report 2023-24	Recommendation included within the Annual Report in relation to review of the Council's Procurement Strategy.		
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 ongoing Business Plan updates for Committee
24 July 24	6	Dedicated Schools Grant – Deficit Management Plan	<ul style="list-style-type: none"> The Committee to be kept updated on progress regarding delivery of the DSG deficit recovery plan. 	Nigel Chapman & Minesh Patel	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
	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.

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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 future 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
			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 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