

AUDIT AND TRANSPARENCY COMMITTEE – ACTION TRACKER

The Action Tracker allows Members to monitor responses and actions against their requests for further actions or information. The Tracker is updated following each meeting.

Completed	Green
In Progress	Amber
No Progress	Red

TABLE 1: CURRENT ACTIONS

No.	Date of Meeting	Item	Action	Officer responsible	Response
171 Amber	30/10/23	4. Audit Findings Report	Members of the Pension Committee, including a Councillor as well as officers to attend a future meeting of the Committee to provide information and respond to questioning	Shaheena Kabir/ Yusuf Olow	The accounts are usually presented to the Committee in July and then in September/October so Pension Fund officers and Pensions Committee members need to attend these. A member of the Pensions Team (Mat Dawson or Julia Stevens) will attend the Committee on those days to respond to questions on the Pension Fund accounts. The Governance Officer will check the availability of Chair of the Pension Board, or the Vice Chair to attend. This action will be addressed on 23rd September 2024 when the final accounts are presented.
173 Amber	18/03/24	5. Internal Audit Plan	A Cybersecurity Briefing to be arranged for the Select Committee Chairs to provide information on the move from bi-borough cybersecurity arrangements to the Council specific arrangement.	David Hughes/ Darren Mann/ Yusuf Olow	No action was taken pending the Full Council's confirmation of Select Committee Chairs for the 2024/25 municipal year. It is intended to hold the briefing in July 2024.
174 Amber	18/03/24	5. Internal Audit Plan	Meeting to be arranged with the Scrutiny Manager on the possibility of the Select Committees	David Hughes/ Yusuf Olow	Discussions with the Scrutiny Manager have taken place. It is intended that a meeting will be scheduled in

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			proposing topics for internal audit as well as submission of reports for consideration.		late July after the first committees of the new municipal year commence.
175 Amber	18/03/24	6. Procurement Update	All Chairs of the Select Committees to be provided with a briefing on the new procurement rules relating to the introduction of the Procurement Act 2023.	David Hughes	A briefing note will be provided to the Chairs of the Select Committees in July 2024, incorporating a summary of the impact of the recently published secondary legislation which underpins the new Act.
177 Green	18/03/24	8. Committee Annual Report	The Draft Annual Report is to be updated with Committee's comments.	Yusuf Olow	The Annual Report was updated. However, the June meeting of Full Council was cancelled due to the General Election. The report will be submitted to the meeting of Full Council on 24 th July.
178 Amber	18/06/24	4. External Audit Plan	A report on the how the audit fee was calculated to be provided to the Committee and that the report contains a breakdown of fees paid by other London boroughs.	David Hughes/Lisa Taylor	A briefing note is being prepared and will be circulated to the Committee before the July 2024 meeting.
179 Amber	18/06/24	4. External Audit Plan	A report on the logistics of the Council appointing its own auditor directly to be provided.	David Hughes	This will be included in the briefing note referred to in 178 above.
180 Amber	18/06/24	6. Annual Report on the Council's Value for Money Arrangements	Error on table relating to best case/worst case scenario to be corrected and circulated to the Committee	Grant Thornton LLP/Shiheena Kabir/Yusuf Olow	Grant Thornton have been asked to correct the document which will be circulated to the Committee.

TABLE 2: RECENTLY COMPLETED ACTIONS

No.	Date of Meeting	Item	Action	Officer responsible	Response
106 Green	28/11/22	A6 Internal Audit Charter and Strategy	Andrew Ling suggested that there were different strategies to be considered with regard to the delivery of the internal audit service and indicated that this would have to come to a future meeting to consider the internal audit strategy going forward. While the Charter opened the discussion about what the correct process would be, it did not complete the process.	David Hughes	<p>The outcome of the peer review which assesses the effectiveness of the Internal Audit service against the Public Sector Internal Audit Standards is being reported to the Committee on 18 June 2024. The peer review included an assessment of the content in the charter and the strategy.</p> <p>The outcome of the peer review was that the Internal Audit Service Generally Conforms (the highest rating) with the Standards.</p> <p>The Charter will be reviewed to reflect the new Global Internal Audit Standards, which come into force for local authorities from April 2025 and will include the audit mission statement (as per review recommendation 6). The updated Charter will be presented to the Committee in early 2025.</p>
107 Green	28/11/22	A6 Internal Audit Charter and Strategy	Cllr Gardner, referring to point 6.4 on confidentiality, suggested this may need a caveat to allow information to be shared with third parties and other local authorities. Cllr Gardner recommended that Legal Services review this section of the Internal Audit Charter.	Moira Mackie	<p>This Council is required to comply with the Data Protection Act. This and any data sharing requirements will be reviewed and if appropriate included in the Charter and Audit Manual which is being reviewed during the financial year 2024/25 to take into account any changes that may be required following the publication of the updated Institute of Internal Audit Global Standards.</p> <p>Audit have published a Privacy Notice on our Hub site (accessible to the Council's internal staff). Publication on the Council's website will be discussed with Legal Services and the Website team.</p>

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					The outcome of the peer review being reported to the Committee on 18 June 2024 confirms that appropriate arrangements to manage confidentiality are in place.
114 Green	28/11/22	A8 Annual Review of Anti-Fraud Policies	Andrew Hyatt committed to a report showing the breakdown of the whistleblowing reporting made via the various channels.	Andrew Hyatt	The breakdown has been provided in the Annual Anti-Fraud Report which is being presented to the Committee on 18 June 2024 (paragraph 4.6).
115 Green	28/11/22	A8 Annual Review of Anti-Fraud Policies	Cllr Dent Coad, referring to procurement and the tri-borough contracts, noted that the Committee came up with around 100 recommendations at the end of 2016, most of which was adopted and asked if these had been implemented and how. The Committee requested this be checked.	David Hughes	The Leadership Team have previously approved the Commissioning and Procurement Strategy, the Contract Management Framework and the Contract Regulations. The findings of the 2016 review were taken into account in formulating these documents. A briefing note will be circulated in advance of the meeting on 18 June 2024.
133 Green	06/03/23	A9 Internal Audit Update	Andrew Ling requested a figure for how much was being spent by the Council on agency staff.	Mike Curtis	A review of agency spend has been carried out by the Executive Management and Joint Leadership Team, with additional measures put in place to control spend, where agency numbers are reducing. As part of the corporate performance report provided to Overview and Scrutiny Committee (see report on Quarter 2, 2023/24 (page 107)) information on agency workers by directorate.
150 Green	26/06/23	A9 Annual Fraud Report 2022/23	Cllr Yankson asked how often the executive management team were reported to. Hyatt indicated this was twice a year and monthly with Housing Management on	Andrew Hyatt	The half-year and annual anti-fraud reports are presented to the Executive Management Team in advance of being presented to the Committee. The Annual Report on the June 2024 agenda for the Committee was presented to the Executive Management Team in May.

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			housing fraud. Cllr Yankson suggested how often meetings on this at a director and officer level be included in the report.		
172 Green	18/03/24	5. Internal Audit Plan	Process of presenting internal audit reports and updates in relation to 'no assurance' and 'limited assurance' to include the attendance of the manager(s) who is/are responsible for the service.	Moirra Mackie	Manager(s) /Director(s) are always advised of all 'no' or 'limited' assurance reports included in the progress reports to the Committee. Confirmation of attendance by an appropriate officer at the relevant Committee meeting will be obtained and the Governance team advised. Effective from June 2024 meeting.
176 Greene	18/03/24	6. Procurement Update	The Committee is to be provided with a further update on procurement at the September meeting.	David Hughes/ Yusuf Olow	Procurement Update Added to the Forward Programme