

# Audit & Governance Committee Agenda



To: Dr Olu Olasode (Independent Chair)  
Councillor Matt Griffiths (Vice-Chair)  
Councillors Dr Olu Olasode, Claire Bonham, Simon Brew, Sean Fitzsimons,  
Enid Mollyneaux, Ria Patel and Nikhil Sherine Thampi  
David Clarke (Independent Member)

Reserve Members: Alisa Flemming, Mark Johnson, Jessica Hammersley-  
Rich, Stella Nabukeera, Helen Redfern and Esther Sutton

A meeting of the **Audit & Governance Committee** which you are hereby invited to attend, will be held **Thursday, 18 July 2024 at 6.30 pm. Council Chamber, Town Hall, Katherine Street, Croydon, CR0 1NX.**

Katherine Kerswell  
Chief Executive and Head of Paid Service  
London Borough of Croydon  
Bernard Weatherill House  
8 Mint Walk, Croydon CR0 1EA

Tariq Aniemeka-Bailey,  
Democratic Services  
[tariq.aniemeka-bailey@croydon.gov.uk](mailto:tariq.aniemeka-bailey@croydon.gov.uk)  
[www.croydon.gov.uk/meetings](http://www.croydon.gov.uk/meetings)

Members of the public are welcome to attend this meeting.

If you would like to record the meeting, we ask that you read the guidance on the recording of public meetings [here](#) before attending.

The agenda papers for all Council meetings are available on the Council website [www.croydon.gov.uk/meetings](http://www.croydon.gov.uk/meetings)

If you require any assistance, please contact Tariq Aniemeka-Bailey, Democratic Services as detailed above

## AGENDA

**1. Apologies for Absence**

To receive any apologies for absence from any members of the Committee.

**2. Disclosure of Interests**

Members are invited to declare any disclosable pecuniary interests (DPIs) they may have in relation to any item(s) of business on today's agenda.

**3. Minutes of the Previous Meeting (Pages 7 - 14)**

To approve the minutes of the meeting held on Thursday, 11 April 2024 as an accurate record of the proceedings.

**4. Urgent Business (if any)**

To receive notice of any business not on the agenda which in the opinion of the Chair, by reason of special circumstances, be considered as a matter of urgency.

**5. Audit & Governance Committee Action Log**

To note the Audit & Governance Committee Action Log. *(To follow)*

**6. Audit & Governance Committee 2024/25 Work Programme and Assurance Mapping Document (Pages 15 - 16)**

To review the Audit & Governance Committee Work Programme 2024-25 alongside the Committee Assurance Mapping Document.

**7. Section 24 Statutory Recommendation Report and Productivity Plan (Pages 17 - 30)**

The purpose of this report is to update the Audit and Governance Committee on the Council's response in relation to the Section 24 Statutory Recommendation received from the Council's external auditors, Grant Thornton, in the spring of 2023:

**Demonstrate clearly to Council taxpayers how the additional Council tax for 2023/24 has been properly controlled and demonstrates improvements in value for money arrangements.**

As well as giving an opinion on the financial statements and assessing the arrangements for securing economy, efficiency and effectiveness in the Council's use of resources, Grant Thornton have additional powers and duties under the Local Audit and Accountability Act 2014. These

include powers to issue a public interest report, make written recommendations, apply to the Court for a declaration that an item of account is contrary to law, and to give electors the opportunity to raise questions about the Council's accounts and to raise objections received in relation to the accounts.

Following the two Public Interest Reports they issued in October 2020 and February 2022 and the Report issued on 18 November 2022 by the Council's Section 151 Officer under s.114 of the Local Government Finance Act 1988, Grant Thornton concluded that it was appropriate to make written recommendations under section 24 of the Act.

Progress against most of the recommendations has been reported to the Audit and Governance Committee via the regular monitoring of the Annual Governance Statement. This particular recommendation required a report to be made to the Committee in June 2024. This report has been slightly delayed due to the Audit and Governance Committee being deferred to July 2024 due to the General Election.

There are two parts to this report:

- The first is the Provisional Outturn report for 2023-24 which, in line with the Statutory Recommendation, demonstrates that the Council managed to balance its budget for the year through tight budget assurance processes. This report is due at Cabinet on 24 July 2024 and will be available from 16 July 2024 on the Council's website.
- The second part is the draft Productivity Assessment which is attached as Appendix A to this report. The Productivity Assessment is being produced at the request of the previous Local Government Minister, Simon Hoare MP, in a letter to all councils in May 2024. The Productivity Assessment will be presented to the Mayor for sign off and will be submitted by the deadline of 19 July 2024. It demonstrates how the Council has improved productivity during 2023-24, in line with the Statutory Recommendation.

## **8. Governance of Transformation (Pages 31 - 36)**

This report provides an overview of the governance arrangements established to deliver the council's transformation and improvement. It follows the publication in March 2024 of the council's Future Croydon transformation plan with 10 new programmes and a revised corporate improvement plan of 35 programmes and projects.

The Mayor's Business Plan commits the council to becoming financially sustainable by delivering a wholesale transformation of our way of working, so that we balance the budget and change how services are

run. Critically, the delivery of the transformation plan, Future Croydon, is integral to the Improvement and Assurance Panel (IAP) exit strategy.

The transformation plan, Future Croydon 2024 – 2029 sets our priorities which are seen through three lenses of our residents, our council, and our place. It marks a shift, that recognises the past but sets a clear intention focussed on the future. The transformation plan is underpinned by our revised corporate improvement plan 2022 – 2027 which was also agreed at Cabinet in March 24.

**9. Revenue & Capital Monitoring Improvements: Updating Report on Progress (Pages 37 - 58)**

This report provides a further update on progress against the recommendations from two external reviews:

- The Opening the Books reports by Worth Technical Accounting Solutions in February 2023, and
- The Capital Framework Improvement Plan by PWC in January 2023.

**10. Quarterly Whistleblowing Update (Pages 59 - 80)**

The Council's Whistleblowing Policy provides for six monthly reports to the Committee on whistleblowing referral received. This report provides an update on referrals received for the period January 2024 to June 2024.

**11. Committee Annual Report (Pages 81 - 94)**

**12. Part A - Corporate Risk Register (Pages 95 - 212)**

As part of the Audit & Governance Committee's role, the Committee's terms of reference include monitoring the Council's risk management arrangements and providing independent assurance as to their adequacy. This report contains details of all of the open Part A risks. A complementary Part B report contains details of risks with exempt information.

**13. Part B - Corporate Risk Management (Pages 213 - 228)**