

## Audit and Governance Committee Action Log

Date of meeting	Action	Minute ref.	Deadline	Progress
19 January 2023	Benchmarking data on Whistleblowing incidences at other Councils to be included in future reporting.	29/22	June 2024 meeting	<p>Feb 2024: Agreed to provide comparison data in future reporting. Agreed to include alternative routes of escalation (e.g. the Guardians Programme) in next whistleblowing report.</p> <p>To be included in next Whistleblowing Update, January 2024.</p>
02 March 2023	Committee to receive quarterly MTFS tracker to monitor budget variances.	41/22	Ongoing	<p>Link to future Financial Performance Reports to be included in the Committee Action Log.</p> <p><a href="#">Corporate Performance and Finance Reporting   Croydon Council</a></p>
1 February 2024	AGS 2022/23 Update: The committee requested the future Internal Audit test date to be included in the tracker for those actions marked complete.	48/24	October 2024 onwards	September 2024: As AGS items are reported as completed these will be reviewed by Internal Audit to confirm the veracity of the assertions made.
11 April 2024	Anti-Fraud EOY Report: Agreed to provide comparison data on progress, outcomes and performance in the 24/25 end of year report. The Committee requested narrative on VFM and cost benefit analysis regarding anti-fraud activities.	72/24	April 2025 meeting	July 2024: Still on track.
18 July 2024	<p>Governance of Transformation: In future Improvement and Transformation reporting the committee requested the inclusion of;</p> <ul style="list-style-type: none"> <li>- Information regarding the pace and progress of culture change</li> </ul>	81/24	January 2025	<ul style="list-style-type: none"> <li>- We are using the Investors in People (IIP) framework and its nine indications as the method for measuring the pace and progress of culture change, including using their action planning template to ensure consistency of</li> </ul>

	<ul style="list-style-type: none"> <li>- Dashboard style reporting for ease of interaction/interpretation</li> <li>- Benchmarking data providing a comparison with other local authorities</li> <li>- Baseline reporting to track benefit realisation from council's starting position</li> </ul>			<p>approach at divisional, directorate and corporate levels.</p> <ul style="list-style-type: none"> <li>- A report on progress of the Transformation Programme will be presented to cabinet in November 2024 and will be in an accessible format.</li> <li>- Deep dives are available at the committee's request to provide benchmarking on services</li> <li>- A baseline assessment of the Council is being prepared as part of the Target Operating Model work which is currently in progress.</li> </ul>
18 July 2024	Revenue and Capital Monitoring Improvements Update: Officers agreed to include an expected date of completion for recommendations in future reporting.	82/24	January 2025 meeting	
18 July 2024	Part A Corporate Risk Register: <ul style="list-style-type: none"> <li>- Suggested risk scoring training for new members and/or refresher.</li> </ul>	85/24	September meeting onwards	October 2024: Risk framework and scoring video guidance will be circulated before 30 January Committee meeting and request any comments from the Committee.
19 September 2024	Financial Statements Backstop: The Committee requested a report on the council's position once there was clarity on the legislation. To include: <ul style="list-style-type: none"> <li>- Committee preparation for a disclaimed external audit opinion on the 2024/25 accounts.</li> <li>- Approach to public 30-day audit period and further visibility for residents.</li> </ul>	92/24	Ongoing	November 2024: Verbal update on public audit activity will be provided to be provided at November meeting. Still awaiting confirmation of guidance from government re treatment of opening balances for 2024/25 accounts and update will be provided once available.
19 September 2024	PSTN Risk Deep Dive: The Committee requested a future report following completion of the audit to set out: <ul style="list-style-type: none"> <li>- Detailed Risk assessment</li> </ul>	94/24	January 2025 meeting	

	<ul style="list-style-type: none"> <li>- Incorporation of Telecare element</li> <li>- Cost expectations and management in context of timeline to illustrate best value</li> </ul>			
19 September 2024	The committee requested an Internal Audit Engagement Improvement Action Plan and an update following CMT's engagement with Mazars.	97/24	November 2024 meeting	Both the Internal Audit Progress report and the AGS action plan update report provide updates on actions taken by CMT to improve engagement.
19 September 2024	It was agreed that the Committee would choose responsible officers to be invited to Committee for deep dives around Internal Audit compliance.	97/24	Ongoing	<p>October 2024: Prior to the November committee meeting, an early draft of the Internal Audit Update Report will be shared with the Independent Chair, to determine which if any officers need to attend the November meeting. It should be noted that the approach is for this meeting, officers only need to be in attendance, however for future meetings officers will be required to attend the meeting to provide explanation.</p> <p>November 2024: An early draft of the 29 November 2024 report has been shared with the Chair, vice chair and independent member.</p>
19 September 2024	<p>The Committee will have a pre agenda meeting on MS Teams to consider which risks to call in, ahead of the next scheduled Corporate Risk Register Report (January 2025).</p> <p>The following areas of interest were identified for future deep dives:</p> <ul style="list-style-type: none"> <li>- Risks which had remained red for some time and were suddenly expected to improve.</li> <li>- Risks which were anticipated to remain red.</li> <li>- Risks related to the Mayor's Business Plan and IAP Exit Strategy.</li> </ul>	99/24	January 2025 meeting	

	<ul style="list-style-type: none"> <li>- The Affordable accommodation to meet homelessness demand risk, which had increased and was also related to the Mayor's Business Plan and IAP Exit Strategy.</li> </ul>			
31 October 2024	<p>Financial Statements / Accounts Update: 2020/21 Audit Findings Report:</p> <p>It was agreed that progress reporting on the external audit activity throughout 2025 would be useful for the Committee.</p>	109/24	2025 meetings	November 2024: To be incorporated into 2025/26 Work Programme.
31 October 2024	<p>Financial Statements / Accounts Update: 2020/21 Audit Findings Report:</p> <p>Officers agreed to consider public communications noting the publication of the accounts was a good news story and agreed to provide an update at the next meeting.</p>	109/24	November 2024 meeting	
31 October 2024	<p>Oracle Improvement Programme Update:</p> <p>Officers advised KPI dashboards to monitor and report data from the system were being developed and could be reported in future to the committee to demonstrate financial, cultural and compliance improvements.</p> <p>The Committee requested ongoing monitoring and reporting of cultural change, particularly in regard to appraisals.</p>	110/24	March 2025 meeting	