

Audit Committee – Action Tracker				
Meeting date	Action	Response	Who by	Status
18 January 2024	A report on the Meanwhile Use and the Co-Location use would circulated to the Committee when it became available.	<p>We will provide numbers of properties that are currently being used for meanwhile or co-location purposes.</p> <p>'Meanwhile' and 'co-location' use policies are to be developed. A working definition of both terms is to be agreed, which will underpin these policies and be applied across the VCS properties, as classified in the property register and wider properties held by the council or that are secured via planning purposes as part of mix use development.</p> <p>Work is underway to gather data and insight on the Council's Operational Estate through the newly created Corporate Landlord Model which went live in April 2025. A report will be presented to a future Audit Committee meeting when work is complete.</p> <p>We are working to a June 26 date for these, which aligns the conclusion of the 1 year pilot for the VCS social leasing policy, 1 year of corporate landlord operation and data gathering/cleansing and the council's operational asset review as part of our Asset Management processes within the SAMPiP.</p>	Director of Capital Projects & Property (Jonathan Kirby)	Initiated
18 January 2024	Benchmark data of local spend and number of contracts and information on the Procurement Act would also be provided to the Committee.	<p>Benchmarking Data presented at previous Audit Committee. Update on Procurement Act included in the update report to Audit Committee on 10 November 2025.</p>	Chief Procurement Officer (Barry Phelps) Corporate Director of Finance Resources (Taryn Eves)	Completed 10/11/2025
11 Mar 2025	Commercial Property Audit Update: The debt in the audit report was a snapshot in time of June 2023. The debt had not been neglected. This was high at the top of the wider property agenda as this was	<p>Current Debt Position: As of 17th December 2025, the total outstanding debt across the commercial property portfolio (rent, service charge and insurance arrears) stands at ££4,857,823.</p>	Director of Capital Projects & Property (Jonathan Kirby)	In Progress

	<p>seen as important. The Committee would be informed of the arrears.</p>	<p>This stands against an annual rent roll of £10,200,000 per annum.</p> <p>Debt Reporting Limitations & Manual Monitoring and Targeting:</p> <p>As reported, we are in the process of developing digital systems that will be work alongside the council's new finance system. Therefore, automated or dynamic reporting improvements are not feasible within the existing system architecture.</p> <p>To mitigate this limitation, a manual debt list is produced monthly, enabling the Property team to identify and target the top 100 debtors based on both amount owed and length of debt. This targeted approach allows for focused recovery efforts and prioritisation of high-risk accounts.</p> <p>Ongoing Action:</p> <p>The Property team continues to work closely with Finance to ensure that debt recovery remains a priority. While system improvements are not currently possible, operational processes have been strengthened to maintain visibility and control over the debt position.</p>		
11 Mar 2025	<p>Internal Audit: The service was responsible for making sure that they produced regular information and a request for updating a list of housing boards could be passed onto the service. Internal audit would not have that information on an ongoing basis but the service could be asked to create this and this could be reported back to the Committee.</p>	<p>The service confirmed information is shared. Future audits in this area will include within the scope, monitoring and management of information.</p>	<p>Director of Housing (Jahedur Rahman)</p>	Completed
11 Mar 2025	<p>Internal Audit: The manner in which the Council arranged its processes for billing clients led to the adult social care debt. One of the one of the key issues is that the Council did not have a variable direct debit so the Council had a fixed amount that it billed each client, each month, irrespective of the service they received. This was then retrospectively</p>	<p>A presentation from the service to the Audit Committee has been arranged for 29th January 2026.</p>	<p>Director of Adult Social Care (Jo Baty)</p>	Completed

	<p>calculated what the charge should be and bill the client afterwards. The clients themselves were never quite sure how much their debt actually was. It was possible to invite the appropriate service to give an update at a future meeting on general management of financial assessments as a whole, because the auditors raised a number of different areas of concern impacting many aspects of how financial assessments were carried out. It was worth considering if a person did not engage in providing the information for financial assessments, if the Council should maintain the policy to continue providing the service or if there should be an alternative. An update would be provided at the next meeting.</p>			
11 Mar 2025	<p>Internal Audit: The issue of voids had been raised in the past. The Committee wished to have an audit of voids carried out. The number of issues that were not working as well as they should be. No update at present time could be provided. However, the Director could be asked to provide an update to the Committee</p>		Director of Housing (Jahedur Rahman)	Initiated
11 Mar 2025	<p>Internal Audit: The meeting felt that the limited assurance on Broadwater Farm and the general update was extremely worrying because of the amount of money involved and the number of flats that were frozen compared to how many people on the waiting list accommodations. It was noted that a formal business case was not in place for the program and that the project initiation document had not been updated since March 2019. This had been a subject of previous audits and had to go further than simply being noted. The project had been initiated approximately eight years ago. The estimate at the time was £30 million. This was an underestimated sum. Not providing a regular update was something that needed to be urgently considered. The reports also stated that recommendations were due for implementation by March 2025. An update could be given on these issues at a future meeting.</p>	<p>All audit recommendations have been implemented and completed. An update has been provided separately on the recommendations separately to the audit committee.</p>	<p>Head of Estates Management (David Sherrington) Director of Placemaking and Community Development (Abigail Stratford)</p>	Completed

July 2025	For the next meeting, the Audit Needs Assessment would be submitted so the Committee could see the overarching framework for where the auditors believed the risk areas to be and where that particular audit then sat in amongst all the audit areas in IT. This would provide more assurance that the Council was capturing all the key areas of risk. The background to that particular audit was that it had been initially cancelled	The audit needs assessment is being carried out and once completed, will be shared with the audit committee.	Head of Audit and Risk Management (Minesh Jani)	In progress
July 2025	In relation to the actions relating to property, these fell under Ms Taryn Eves, Corporate Director of Finance Resources. A fuller update would be provided on these actions at the next Committee. The action was referring to the assessment that was carried out last year. This action had been completed but an update on Procurement with a full written report would be submitted at the next Committee.	Quarterly update report presented to Audit Committee on 10 November 2025 providing an update against previous recommendations from internal audit reviews, compliance with the Procurement Act, the Procurement Modernisation Programme and the new Commissining Modernisation Programme. Annual updates can be reported to Committee if requested.	Director of Capital Projects & Property (Jonathan Kirby) Corporate Director of Finance Resources (Taryn Eves)	Completed
July 2025	A series of debts totalling £337 million outlined on page 132 of the agenda papers did not seem to outline if they were recoverable. A written response would be provided to the Committee.	The presentation of information in Local Authorities statement of accounts is prescribed by the code. The first column in the table is the gross debt (totalling £337m). It provides an analysis of money owed to the Council by other bodies as at 31 March 2025. Accounting standards requires us to recognize provisions for potential credit losses - this represents debt we estimate that cannot be recovered for various reasons. At year end, the Council considered the collectability of the debts and impaired the debt for the amounts it may not recover. These are shown in the next column before the net debt column. This assessment is carried out every year.	Head of Finance (Kaycee Ikegwu)	Completed
July 2025	In relation to recommendations that had not been implemented, what worked generally well was when the Audit Committee had sight of the key recommendations causing the limited or no	All priority 1 recommendations not implemented are captured as part of the Quarterly Assurance report.	Head of Audit and Risk (Minesh Jani)	Completed 31/10/2025

	<p>assurance. The Audit Committee could then hold the officers to account on either the timeline or the lack of action. If it was not clear at each meeting what the key outstanding issues were, it would not be clear how effective the Committee would be in helping officers get to implementing improvements. It would be useful for the Committee to receive, at least, the priority one findings tabled at each meeting to see what the due dates were, what the progresses was and what the challenges were.</p>			
July 2025	<p>The Council did not have an overarching system to capture all of the procurement activities in the Council. In terms of maintaining evidence to show that proper contract management was taking place, each procurement was done contract by contract on an individual service basis. The Procurement service had not been able to establish a system for capturing these, so the level of assurance needed that contract management was working as well as it could not yet be confirmed. This had been picked up on the Annual Governance Statement. An update would be provided to the Committee.</p>	<p>Quarterly update report presented to Audit Committee on 10 November 2025 providing an update against previous recommendations from internal audit reviews, compliance with the Procurement Act, the Procurement Modernisation Programme and the new Commissining Modernisation Programme. Annual updates can be reported to Committee if requested.</p>	<p>Chief Procurement Officer (Barry Phelps)</p>	<p>Completed 10/11/2025</p>
July 2025	<p>Much like the savings risk and making sure that the Committee was appraised of where the Council was in managing the area of staff turnover. A paper would be brought to the Committee with an update.</p>	<p>Staff turnover and employment policies are within the remit of the General Purposes Committee, who receive a report with starters and leaver data, including reasons for leaving, at every meeting. These papers can be accessed online or would be available from Democratic Services.</p>	<p>Chief People Officer (Dan Paul)</p>	<p>Completed</p>
Nov 2025	<p>A query was raised regarding an annual process where interests were declared and a specific process where interest was declared for specific transactions. In response, the meeting heard that the annual declaration was not fully complete. However, there should be an ongoing process all year round. Generally, when an account was to be</p>	<p>This has been highlighted as a weakness by KPMG as part of the external audit of the 2024/25 accounts. Management have accepted the recommendation and improvement in the process for declaring and ongoing monitoring of declaration of interest and maintaining an up to date register will be put in place.</p>	<p>Kaycee Ikegwu / Taryn Eves</p>	<p>In progress</p>

	<p>paid, there needed to be a trigger in the system stating any internal interests.</p> <p>There appeared to be a weakness in both of these processes, because if no interest was recorded, a notification for an internal interest could not be triggered. This issue would be taken away to see how it could be addressed.</p>			
Nov 2025	<p>Internal Audit: It was not known if the priority 1 recommendations due for implementation in October 2025 had been completed. A follow up for this would be done.</p>	<p>The quarterly assurance paper provides an update on the follow up completed to 30 November 2025.</p>	Minesh Jani	Completed
Nov 2025	<p>Internal Audit: All of the housing recommendations were tracked. There were live trackers that management updated and were monitored.</p> <p>Management reassurances were in place in terms of how the actions were being progressed within the reports. The actual formal follow-up would be timed when there were a few things to go back and look at.</p> <p>The last update on the priority 1 recommendation was that progress had been made and had partly implemented a number of developments. Everything was still on track for the October 2025 deadline.</p> <p>However, no formal independent verification had been made yet. The reports would be shared with the Housing Improvement Board as part of the improvement plan.</p>	<p>The Director of Housing confirmed the reports will be shared with the Housing Improvement Board as part of the improvement plan.</p>	Minesh Jani	Completed
Nov 2025	<p>Internal Audit: A list stating which recommendations had been implemented would be shared with the Committee.</p>	<p>The auditors are carrying out a refresh of the P1 recommendations that are outstanding and the status of these recommendations will be shared with the committee on a regular basis in the quarterly assurance report.</p>	Minesh Jani	In Progress