

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.	Officers are still working to summer 2026 date for the production of these meanwhile use and colocation policies, 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. Activity in the last 3 months has included - Workshops have been held with each of the council's corporate directorates to review their service operational need against the current operational assets held by the corporate landlord for use by that service. Opportunities continue to be delivered or operated whilst the development of these policies and data gathering takes place Sites such as the Roger Sylvester centre has been completed and is operational, which has co-located services within the space, between partners and the VCS. Pretoria Road continues to operate as a co-located space, which offers meanwhile use, with Rise being the most recent new tenants at the site 40 Cumberland continues to operate as meanwhile space, whilst short term meanwhile lets have been completed at Down Lane Park hub, prior to the redevelopment of a new pavilion and there will be a launch of a bidding process for Chestnuts community centre, for which there have been 3 public meetings. The council are also working with residents who have formed a community group, to look at the meanwhile use of 100 Tower Gardens. The 1 year pilot of the Social Value leasing policy has been completed and is due back at cabinet in the	Director of Capital Projects & Property (Jonathan Kirby)	In Progress

		autumn. This, along with the the development of the Popular Assets Commission proposal will form the framework in which an aligned meanwhile use policy will be integrated.		
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 seen as important. The Committee would be informed of the arrears.	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. This includes the full end to end process now being managed through the Commercial Property Team and close working with finance to ensure all income is correctly allocated. However, officers do acknowledge that there are still improvements and this will remain a priority throughout 2026/27 to improve data quality and record keeping, complete outstanding lease and rent reviews to maximise income and reduce levels of unrecoverable debt. There has been significant progress made against the councils top 10 debtors, which due to the legal nature of the processes underway, we are not able to list out here at this time, but the figures are reducing and sites being returned to council for re-letting.	Director of Capital Projects & Property (Jonathan Kirby)	In Progress
11 Mar 2025	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	Update report provided and and considered by Committee on 12th March 2026.	Rachel Sharpe	Completed
Nov 2025	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 paid, there	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 is in place for 2025/26 closing of	Kaycee Ikegwu / Taryn Eves	In progress

	needed to be a trigger in the system stating any internal interests. 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.	accounts process and evidence will be provided to KPMG as part of the audit. It is essential that individual officers take ownership of these completing and returning the required evidence. All officers will receive an email from the Corporate Director of Finance and Resources with the proposed process for 2025/26 and a reminder for DOI and non-responses will be monitored and consequences for non-responses.		
Jan 2026	Financial Assessments Audit: In relation to the variable direct debits, the work to introduce it was underway. All required teams in the Council were involved and were being led by digital colleagues. There were various system changes, process changes and the links between the case management system and the finance system that needed to be made. Staff were in the discovery stage of this. There would then need to be some communications with residents. There was evidence from other boroughs that allowing people to pay a direct debit that would vary from month to month, particularly if they were in receipt of home care, would improve income collection significantly. An update would be provided to the Committee in due course.		Rebecca Crib / Jo Baty	Initiated
	Financial Assessments Audit: When the project was started, it had been recognised that additional capacity was needed in all of the teams. There had been additional capacity that had gone into Legal, the Financial Assessments team, the Debt Recovery team and the frontline Social Care team. This was on a time-limited basis. There were a number of assessments that needed to be cleared, so the waiting list was significantly higher. Therefore, the additional resource would need to be in place for some time before considering what the business-as-usual resource should be. This would be considered for all of the teams, not just the Financial Assessment team. The specific amount of time had not been set. There		Rebecca Crib / Jo Baty	Initiated

	were around two or three specific work streams linked to the project. One was around looking at the age debt. Work was being done looking at over a thousand cases examining how much money was recoverable. and then, realistically, what was not. It was a requirement to work through those cases with input from all four teams. A further update would be provided to the Committee.			
Jan 2026	The Audit Committee highlighted its serious concerns to the cabinet about the level of reliance on exceptional financial support and for the Cabinet to report to the audit committee on potential alternatives.	There is a separate agenda item on for the July Committee meeting ‘the Council’s response to the Statutory Recommendation’ that will address this action.	Corporate Director of Finance and Resources	In Progress
Mar 2026	North London Waste Authority. One of the highest areas of risk for the Council was the potential levy that it could incur from the North London Waste Authority. The audit was trying to give assurance to that risk. It needed to be clarified if the Council had properly appraised itself of all the different facets of risk and what steps it was taking to try to manage the risk for including for other authorities in the in the neighbouring boroughs to mitigate the potential for the levy to rise.	The internal audit plan for 2026/27 includes a review of the “Management of risks in respect of the North London Waste Authority”. This audit is being discussed with management and with the providers of internal audit at the NLWA.	Head of Audit and Risk Management	In progress
Mar 2026	The review of the governance and the identification of significant governance issues was one where the Council went through the entirety of the council operations and tried to assess the significance of each one. The Head of Audit and Risk Assurance would speak to the appropriate director of the service and try to get some empirical information that would help inform whether there were to be any significant governance issues.	As part of the preparation of the annual governance statement for 2025/26, all Corporate Directors were asked to submit a Directorate Assurance Statement, which informs the Council’s Annual Governance Statement. As part of this process, Corporate Directors assessed and provided evidence where appropriate to support their statement.	Head of Audit and Risk Management	In progress