

# Audit & Governance Committee Agenda



To: Dr Olu Olasode (Independent Chair)  
Councillor Matt Griffiths (Vice-Chair)  
Councillors Claire Bonham, Simon Brew, Sherwan Chowdhury,  
Patricia Hay-Justice, Endri Llabuti and Nikhil Sherine Thampi

Reserve Members: Sean Fitzsimons, Simon Fox, Mark Johnson,  
Enid Mollyneaux and Stella Nabukeera

A meeting of the **Audit & Governance Committee** which you are hereby invited to attend, will be held **Thursday, 20 April 2023 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

Hannah Cretney, Democratic Services  
[hannah.cretney2@croydon.gov.uk](mailto:hannah.cretney2@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 Hannah Cretney, 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 5 - 12)**

To approve the minutes of the meeting held on 02 March 2023 as an accurate record of the proceedings.

**4. Audit and Governance Committee Action Log (Pages 13 - 16)**

**5. 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.

**6. Section 24 Statutory Recommendations to the Council (Pages 17 - 32)**

The "Section 24 Statutory Recommendations Report from Grant Thornton" was presented to Council on 29 March 2023.

This report is being brought to Audit & Governance Committee for the Committee to note the recent recommendations and the Council's response, and to monitor future progress against the actions agreed by the Council.

Paul Dossett, the Audit Partner, will be available at the meeting to answer any questions from Committee Members on the report.

**7. Interim Auditor's Annual Report of the London Borough of Croydon 2019-20, 2020-21, 2021-22 (Pages 33 - 82)**

Grant Thornton have issued an Interim External Auditor's Report for the Council for the financial years 2019-20, 2020-21 and 2021-22. The report is attached as Appendix A to this report. The Council's response to the report's recommendations is attached as Appendix B.

The Audit and Governance Committee is recommended to:

1. Note the Interim External Auditor's Report from Grant Thornton.
2. Agree to monitor the implementation of the recommendations from the report.

**8. Update on the Accounts preparation 2022/23 and previous years accounts (Pages 83 - 90)**

This report provides an update on the work required to close the 2022-23 and prior years accounts. In particular it updates ongoing considerations to be finalised for the accounting treatment of arrangements with Croydon Affordable Homes and Croydon Affordable Tenures.

The Audit and Governance Committee is recommended to:

1. Note the ongoing work to close the 2022-23 and prior year accounts.
2. Note the ongoing considerations in relation to the accounting treatment of arrangements with Croydon Affordable Homes and Croydon Affordable Tenures.

**9. Annual Governance Statement Action Plan Update (Pages 91 - 138)**

In the 2021/22 Annual Governance Statement (AGS), the Council developed an Action Plan for 2022/23 to address the gaps in governance identified in the previous year. This report provides an update on the progress made with the Action Plan.

The Committee is asked to consider and comment on the Annual Government Statement 2021/22 Action Plan Update which is attached as Appendix 1.

**10. Corporate Risk Register (Pages 139 - 178)**

As part of the Audit & Governance Committee's role of overseeing the risk management framework and receiving assurance that significant corporate (Red) risks are identified and mitigated by the organisation, this report accompanies the appendix document which presents those risks recorded as 'high rated' or RED on the corporate risk register as at April 2023.

The Committee is asked to note the contents of the corporate risk register as at April 2023.

**11. Anti Fraud Update (Pages 179 - 184)**

This report details the performance of the Council's Corporate Anti-Fraud Team (CAFT) and includes details of the team's performance together with an update on developments 1 April 2022 – 31 March 2023.

The Committee is asked to note the Anti-fraud activity of the Corporate Anti-Fraud Team for the period 1 April 2022 – 31 March 2023.

**12. Audit and Governance Committee Draft Annual Report**