



# Audit and Standards Advisory Committee

**Wednesday 11 March 2020 at 6.00 pm**

Boardrooms 1&2 - Brent Civic Centre, Engineers Way,  
Wembley HA9 0FJ

## **Membership:**

### **Members**

Mr David Ewart (Chair)

### **Substitute Members**

<b>Councillors:</b>	<b>Councillors:</b>
A Choudry (Vice-Chair)	S Choudhary, Colacicco, Kabir, Lo and Perrin
Donnelly-Jackson	
Hassan	<b>Councillors:</b>
Long	Colwill and Maurice
Naheerathan	
Nerva	
Kansagra	

### **Independent Members**

Robert Cawley  
Karen McArthur  
Margaret Bruce

### **Independent Advisor**

Vineeta Manchanda

**For further information contact:** Kunwar Khan, Governance Officer, Tel: 020 8937 2037; Email: [kunwar.khan@brent.gov.uk](mailto:kunwar.khan@brent.gov.uk)

For electronic copies of minutes, reports and agendas, and to be alerted when the minutes of this meeting have been published visit: [www.brent.gov.uk/committees](http://www.brent.gov.uk/committees)

**The press and public are welcome to attend this meeting**

## **Notes for Members - Declarations of Interest:**

If a Member is aware they have a Disclosable Pecuniary Interest\* in an item of business, they must declare its existence and nature at the start of the meeting or when it becomes apparent and must leave the room without participating in discussion of the item.

If a Member is aware they have a Personal Interest\*\* in an item of business, they must declare its existence and nature at the start of the meeting or when it becomes apparent.

If the Personal Interest is also significant enough to affect your judgement of a public interest and either it affects a financial position or relates to a regulatory matter then after disclosing the interest to the meeting the Member must leave the room without participating in discussion of the item, except that they may first make representations, answer questions or give evidence relating to the matter, provided that the public are allowed to attend the meeting for those purposes.

### **\*Disclosable Pecuniary Interests:**

- (a) **Employment, etc.** - Any employment, office, trade, profession or vocation carried on for profit gain.
- (b) **Sponsorship** - Any payment or other financial benefit in respect of expenses in carrying out duties as a member, or of election; including from a trade union.
- (c) **Contracts** - Any current contract for goods, services or works, between the Councillors or their partner (or a body in which one has a beneficial interest) and the council.
- (d) **Land** - Any beneficial interest in land which is within the council's area.
- (e) **Licences** - Any licence to occupy land in the council's area for a month or longer.
- (f) **Corporate tenancies** - Any tenancy between the council and a body in which the Councillor or their partner have a beneficial interest.
- (g) **Securities** - Any beneficial interest in securities of a body which has a place of business or land in the council's area, if the total nominal value of the securities exceeds £25,000 or one hundredth of the total issued share capital of that body or of any one class of its issued share capital.

### **\*\*Personal Interests:**

The business relates to or affects:

- (a) Anybody of which you are a member or in a position of general control or management, and:
  - to which you are appointed by the council;
  - which exercises functions of a public nature;
  - which is directed to charitable purposes;
  - whose principal purposes include the influence of public opinion or policy (including a political party or trade union).
- (b) The interests a of a person from whom you have received gifts or hospitality of at least £50 as a member in the municipal year;  
or  
A decision in relation to that business might reasonably be regarded as affecting the well-being or financial position of:
  - you yourself;
  - a member of your family or your friend or any person with whom you have a close association or any person or body who is the subject of a registrable personal interest.

# Agenda

Introductions, if appropriate.

Item	Page
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## 1 Apologies for absence and clarification of alternate members

## 2 Declarations of Interest

Members are invited to declare at this stage of the meeting, the nature and existence of any relevant disclosable pecuniary or personal interests in the items on this agenda and to specify the item(s) to which they relate.

## 3 Deputations (if any)

To hear any deputations received from members of the public in accordance with Standing Order 67.

## 4 Minutes of the previous meeting

1 - 10

To approve the minutes of the previous meeting as a correct record.

## 5 Matters arising (if any)

To consider any matters arising from the minutes of the previous meeting.

### Standards Items (None)

### Audit Items

## 6 Draft Internal Audit and Investigations Annual Plan

11 - 24

This report sets out the draft Internal Plan for 2020/21 and the basis on which the plan has been prepared.

#### Wards Affected:

All wards

#### Contact Officer:

Michael Bradley

Head of Audit and Investigations

Email: [Michael.Bradley@brent.gov.uk](mailto:Michael.Bradley@brent.gov.uk)

Tel: 0208 937 6526

## 7 External Audit Progress Report and Sector Update

25 - 42

The paper provides the Audit and Standards Advisory Committee with a report on progress in delivering Grant Thornton's responsibilities as the Council's external auditors. It also includes a summary of emerging

national issues and developments that may be relevant to Brent as a local authority.

**Wards Affected:** All wards  
**Contract person:**  
Sophia Brown  
Senior Manager, Grant Thornton  
Email: [Sophia.Y.Brown@uk.gt.com](mailto:Sophia.Y.Brown@uk.gt.com)  
Tel: 020 7728 3179

**8 External Audit Plan** 43 - 70

This document provides an overview of the planned scope and timing of the statutory audit of London Borough of Brent and the statutory audit of London Borough of Brent Pension Fund for those charged with governance.

**Wards Affected:** All wards  
**Contract person:**  
Sophia Brown  
Senior Manager, Grant Thornton  
Email: [Sophia.Y.Brown@uk.gt.com](mailto:Sophia.Y.Brown@uk.gt.com)  
Tel: 020 7728 3179

**9 Accounting Policies** 71 - 86

The council is required to adopt accounting policies each year to set out how the Statement of Accounts will be produced. This paper provides the proposed Accounting Policies for the production of the 2019/20 Statement of Accounts.

**Ward Affected:** All wards  
**Contact Officer:**  
Ben Ainsworth, Head of Finance  
Email: [Benjamin.ainsworth@brent.gov.uk](mailto:Benjamin.ainsworth@brent.gov.uk)  
Tel: 020 8937 1731

**10 Forward Plan and agenda for the next meeting** 87 - 88

To note the Committee's Forward Plan and draft agenda items for the next meeting.

**Wards Affected:** All wards  
**Contact officer:**  
Kunwar Khan  
Governance Officer  
Email: [Kunwar.Khan@brent.gov.uk](mailto:Kunwar.Khan@brent.gov.uk)  
Tel: 020 8937 2037

**11 Any other urgent business**

Notice of items to be raised under this heading must be given in writing to the Head of Executive and Member Services or his representative before the meeting in accordance with Standing Order 60.

**Date of the next meeting:** **Monday 20 April 2020**



Please remember to **SWITCH OFF** your mobile phone during the meeting.

- The meeting room is accessible by lift and seats will be provided for members of the public.