



**Audit and Standards Advisory
Committee**
10 July 2019

**Report from the Director of Legal,
HR, Audit and Investigations**

For Information

Wards Affected: ALL

**Audit and Standards Advisory Committee
Self-Assessment Exercise**

1. Summary

- 1.1. This report presents the proposed actions arising from the Audit and Standards Advisory Committee's self-assessment workshop conducted on 24th April 2019.

2. Recommendation

- 2.1. The Audit and Standards Advisory Committee consider and approve, as necessary, the proposed actions arising from the self-assessment exercise.

3. Detail

- 3.1. The Audit and Standards Advisory Committee (ASAC) undertook a self-assessment workshop on 24th April 2019 which focused on some of the key elements of an effective Audit Committee as suggested by CIPFA. It also considered the recent move to combine the functions of the Audit and Standards Committees. The areas discussed were therefore:

- 'Audit' and 'Standards' Committees working together;
- Promoting the principles of good governance and their application to decision making;
- Supporting the establishment of arrangements for managing risk, including reporting and obtaining assurance;
- Supporting internal audit activity: planning, reporting and recommendation follow up, and
- Aiding the achievement of the organisation's goals and objectives through helping to ensure appropriate governance, risk, control and assurance arrangements.

- 3.2 Feedback from members and officers was that the session was helpful. We have analysed and collated the outputs from the session in the following proposed actions:

Liaison with the Scrutiny function

1. Achieve better interface/ alignment between ASAC and Scrutiny especially on financial matters. This could be achieved by:
 - synchronising the work programmes of Scrutiny and ASAC with the work of Cabinet (including, as part of that, clarifying the distinction between the roles of ASAC and Scrutiny Committees), and
 - seeking greater understanding on all available sources of assurance. Once adequately mapped, Scrutiny and ASAC could seek to address any gaps.

Risk Management

2. ASAC to obtain assurance on Cabinet's challenge to the Corporate Risk Register (CRR).
3. ASAC to explore the process that underpins the CRR. This could include encouraging departmental risk leads to periodically attend ASAC to present a current risk management position for their department; or to undertake deep dive analysis on specific risk areas. Additionally, assurance could be obtained that department RRs are considered and reconcilable to the CRR.

ASAC constitution, conduct and skills

4. Following the merger of the Audit and Standards Committee, review the effectiveness of the merger of Audit and Standards committees. To include consideration on the number and mix of members.
5. Encourage greater attendance at Member development sessions in particular mandatory sessions, including those relating to Audit and Standards
6. Arrange regular liaison meetings between the ASAC Chair, Vice Chair and independent Members.

Other

7. Explain the work of the Committee to all members especially on how the Committee provides assurance. This may be achieved by reviewing the use

of verbal vs written reports to Group meetings and Full Council in order to better engage members in work of Committee and audit function.

4. Proposed Actions

The actions described above will be progressed following consideration and approval by the Committee.

5. Diversity Implications

None

6. Background Papers

None

7. Contact Officer Details

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