



**Full Council**  
23 November 2020

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

**Update Report from the Audit and Standards Advisory Committee**

<b>Wards Affected:</b>	All
<b>Key or Non-Key Decision:</b>	Non-key
<b>Open or Part/Fully Exempt:</b> <small>(If exempt, please highlight relevant paragraph of Part 1, Schedule 12A of 1972 Local Government Act)</small>	Open
<b>No. of Appendices:</b>	None
<b>Background Papers:</b>	None
<b>Contact Officer(s):</b> <small>(Name, Title, Contact Details)</small>	Debra Norman, Director of Legal, HR, Audit and Investigations Tel:020 8937 1578 Email: <a href="mailto:debra.norman@brent.gov.uk">debra.norman@brent.gov.uk</a>

**1. Purpose of the Report**

- 1.1 This report provides a summary of the activities carried out by the Council's Audit and Standards Advisory Committee (ASAC) since the last update provided on 13<sup>th</sup> July 2020. The ASAC is responsible for considering and advising the relevant council bodies on various governance matters relating to audit activity, the council's regulatory framework, and members' standards of conduct.
- 1.2 The report also summarises the activities of the Audit and Standards Committee which is responsible for various governance matters including reviewing and approving the Annual Statement of Accounts, adopting the council's Annual Governance Statement and promoting high standards of conduct by members and co-opted members

**2. Recommendation**

- 2.1 Council is asked to note the contents of the report.

**3. Detail**

- 3.1 The ASAC has met twice in this period

## **Audit and Standards Advisory Committee – 29 July 2020**

### 3.2 Complaints (Members Code of Conduct and Complaints)

This report informed Members of (a) recent complaints concerning breaches of the Member's Code of Conduct and in particular, the complaint upheld against Councillor Aslam Choudry; and (b) an update on the LGA draft Model Code of Conduct.

### 3.3 Lessons Learnt from COVID19 Response

This report brought to the attention of the Committee the response activity undertaken by the Council during the response phase of the COVID-19 pandemic as well as some of the lessons and learning as a consequence.

### 3.4 Emergency Planning Response to COVID19

This report provided an update on the urgent decisions made since the last meeting.

### 3.5 Update on Final Statement of Accounts

This report provided an update on the progress made to date on the audit of the Council's 2019/20 Statement of Accounts.

### 3.6 Treasury Management Outturn Report 2019/20

This report updated members on Treasury Management activity and confirmed that the Council had complied with its Prudential Indicators.

### 3.7 Internal Audit Annual Report

This report included an opinion on the overall adequacy and effectiveness of the Council's internal controls and presents a summary of the Internal Audit work undertaken during the year.

### 3.8 Counter Fraud Annual Report

The report set out a summary of the counter fraud activity for 2019/20 and the impact that COVID-19 arrangements have had on the service.

### 3.9 External Audit Progress Report and Sector Update

The Committee received an update from the External Auditors on progress in delivering their responsibilities to the Council along with a summary of emerging national issues and developments.

## **Audit and Standards Advisory Committee – 8 September 2020**

### 3.10 Complaints and Code of Conduct

The report provided an annual review of the Members' Code of Conduct Complaints procedure and an update on the Local Government Association (LGA) draft Member Code of Conduct consultation.

3.11 Standards Report (including gifts and hospitality)

This report provided an update on gifts and hospitality registered by members, and the attendance record for members in relation to mandatory training sessions.

3.12 I4B and Firstwave Housing Accounts and Audit Report

This report detailed the i4B and Firstwave Housing accounts and audits.

3.13 Statement of Accounts 2019/20 and External Auditors Report

This report sought approval to the Council's annual statement of accounts, as well as highlighted the key issues raised by the Council's external auditors.

3.14 External Audit Progress Report and Sector Update

The Committee received an update from the External Auditors on progress in delivering their responsibilities to the Council along with a summary of emerging national issues and developments.

**Forward Plan Items**

3.15 Listed below are the reports that are due to be presented to the next meeting on 8<sup>th</sup> December 2020:

1. Internal Audit and Counter Fraud Progress Reports;
2. External Audit progress report;
3. External Auditor Annual Audit Letter;
4. Treasury Management Mid-term Report;
5. To review performance and management of i4B Holdings Ltd and First Wave Housing Ltd;
6. Strategic Risk Register Update;
7. Review of the Committee's Forward Plan; and
8. Standards Report (including gifts & hospitality).

**Report sign off:**

**DEBRA NORMAN**

Director of Legal, HR, Audit & Investigations