

# **Audit and Standards Advisory Committee**

**Wednesday 22 September 2021 at 6.00 pm**

**Conference Hall - Brent Civic Centre, Engineers Way,  
Wembley, HA9 0FJ**

Please note that this meeting will be held as a socially distanced physical meeting with all Committee members required to attend in person.

Guidance on the safe delivery of face-to-face meetings is included at the end of the agenda front sheet.

**Due to current restrictions and limits on the socially distanced venue capacity, any press and public wishing to attend this meeting are encouraged to do so via the live webcast. The link to attend the meeting will be made available [here](#)**

## **Membership:**

### **Members**

David Ewart (Chair)

### **Substitute Members**

### **Councillors:**

Lo (Vice-Chair)  
Akram  
Donnelly-Jackson  
Johnson  
Kansagra  
Long  
Naheerathan

### **Councillors:**

Afzal, S Choudhary, Colacicco, Gbajumo, Kabir and  
W Mitchell Murray

### **Councillors:**

Colwill and Maurice

### **Independent co-Opted Members**

Javed Ansari  
Mark Mills

### **Independent Advisor**

Vineeta Manchanda

**For further information contact:** Andrew Phillips, Governance Officer  
Tel: 020 8937 4219; Email: [Andrew.Phillips@brent.gov.uk](mailto:Andrew.Phillips@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)**

### **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 is to charitable purposes;
    - whose principal purposes include the influence of public opinion or policy (including a political party or trade union).
  - (b) The interests 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	<b>Apologies for absence and clarification of alternate members</b>	
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2	<b>Declarations of Interest</b>	
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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	<b>Deputations (if any)</b>	
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To hear any deputations received from members of the public in accordance with Standing Order 67.

4	<b>Minutes of the previous meeting</b>	1 - 10
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To approve the minutes of the previous meeting held on Monday 26 July 2021 as a correct record.

5	<b>Matters arising (if any)</b>	
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To consider any matters arising from the minutes of the previous meeting.

## Standards Items

6	<b>Complaints &amp; Code of Conduct</b>	11 - 22
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To receive a report providing an annual review of the Members' Code of Conduct and Complaints procedure.

**Ward Affected:**  
All Wards

**Contact Officer:** Debra Norman  
Director of Legal, HR, Audit & Investigations  
Tel: 020 8937 1578  
Email: [Debra.Norman@brent.gov.uk](mailto:Debra.Norman@brent.gov.uk)

Biancia Robinson  
Senior Constitutional & Governance Lawyer  
Tel: 020 8937 1544  
Email: [Bianca.Robinson@brent.gov.uk](mailto:Bianca.Robinson@brent.gov.uk)

**7 Standards Report (Including update on Gifts and Hospitality and member training)** 23 - 26

The purpose of this report is to update the Audit and Standards Advisory Committee on gifts and hospitality registered by Members, and the attendance record for Members in relation to mandatory training sessions.

(Updated version of report republished on 16 September 21)

**Ward Affected:**  
All Wards

**Contact Officer:** Debra Norman  
Director of Legal, HR, Audit & Investigations  
Tel: 020 8937 1578  
Email: [Debra.Norman@brent.gov.uk](mailto:Debra.Norman@brent.gov.uk)

Bianca Robinson  
Senior Constitutional & Governance Lawyer  
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**Audit Items**

**8 Statement of Accounts** To Follow

To receive the Council's Annual Statement of Accounts.

**Ward Affected:**  
All Wards

**Contact Officer:** Minesh Patel  
Director of Finance  
Tel: 020 8937 4043  
Email: [Minesh.Patel@brent.gov.uk](mailto:Minesh.Patel@brent.gov.uk)

**9 LB Brent 2020/21 Audit Findings Report** 27 - 64

To receive a report from Grant Thornton (External Auditors) providing an update on the 2020/21 Audit Findings.

(This report has been circulated as part of the republished agenda on 16 September 21)

**Ward Affected:**  
All Wards

**Contact Officer:** Sophia Brown  
Senior Audit Manager, Grant Thornton  
Tel: 020 7728 3179  
Email: [Sophia.y.brown@uk.gt.com](mailto:Sophia.y.brown@uk.gt.com)

**10 LB Brent Pension Fund 2020/21 Audit Findings Report** 65 - 84

To receive a report from Grant Thornton (External Auditors) providing an update on their Pension Fund Audit Findings for 2020/21.

(This report has been circulated as part of the republished agenda on 16 September 21)

**Ward Affected:**  
All Wards

**Contact Officer:** Sophia Brown  
Senior Audit Manager, Grant Thornton  
Tel: 020 7728 3179  
Email: [Sophia.y.brown@uk.gt.com](mailto:Sophia.y.brown@uk.gt.com)

**11 To review performance & management of i4B Holdings Ltd and First Wave Housing Ltd 85 - 142**

To receive reports on the performance of i4B Holdings and First Wave Housing Ltd including their accounts and audits.

**11.1 i4B Holdings**

**11.1.1 Report from Chair of i4B Holdings Ltd 85 - 98**

This report provides the Audit and Standards Advisory Committee with an update on i4B Holdings Ltd.'s recent performance, accounts outturn, risk register and audit arrangements

**11.1.2 i4B Holdings External Audit Findings 99 - 114**

**11.2 First Wave Housing Ltd**

**11.2.1 Report from Chair of First Wave Housing Ltd 115 - 126**

This report provides the Audit and Standards Advisory Committee with an update on First Wave Housing Limited's (FWH) recent performance, accounts outturn, risk register and audit arrangements

**11.2.2 First Wave Housing Ltd External Audit Findings 127 - 142**

(These reports have been circulated as part of the republished agenda on 16 September 21)

**Ward Affected:**  
All Wards

**Contact Officer:** Sadie East, Operational  
Director, Transformation  
Tel: 020 8937 1507  
[Sadie.East@Brent.gov.uk](mailto:Sadie.East@Brent.gov.uk)

**Contact Officer:** Sophia Brown  
Senior Audit Manager, Grant Thornton  
Tel: 020 7728 3179  
Email: [Sophia.y.brown@uk.gt.com](mailto:Sophia.y.brown@uk.gt.com)

**12 Internal Audit Progress Report 143 - 154**

To receive a report providing an update on progress against the Internal Audit Plan for the period 1 April 2021 to September 2021.

**Ward Affected:**  
All Wards

**Contact Officer:** Colin Garland, Internal Audit Manager  
Tel: 07557 176522  
[Colin.Garland@Brent.gov.uk](mailto:Colin.Garland@Brent.gov.uk)

**13 Counter Fraud 2021/22 Progress Report**

155 - 162

To receive a report providing a summary of the counter fraud activity for 2021/22 Q1 and Q2, up to 31 August 2021.

**Ward Affected:**  
All Wards

**Contact Officer:** Debra Norman, Director of Legal, HR, Audit & Investigations  
Tel: 020 8937 1578  
[Debra.Norman@Brent.gov.uk](mailto:Debra.Norman@Brent.gov.uk)

**14 Annual Auditors Report 2020/21**

163 - 196

To receive a report from Grant Thornton (External Auditors) seeking comments on the Auditors Annual Report 2020/21.

(This report has been circulated as part of the republished agenda on 16 September 21)

**Ward Affected:**  
All Wards

**Contact Officer:** Sophia Brown  
Senior Audit Manager, Grant Thornton  
Tel: 020 7728 3179  
Email: [Sophia.y.brown@uk.gt.com](mailto:Sophia.y.brown@uk.gt.com)

**15 External Audit Progress Report**

Members are asked to note that this item has been withdrawn from the agenda.

(This item has been updated as part of the republished agenda on 16 September 21)

**16 Forward Plan & Work Programme**

197 - 198

To note the Committee's Forward Plan & Work Programme for 2021/22.

**17 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 her representative before the meeting in accordance with Standing Order 60.

**Date of the next meeting:** Tuesday 7 December 2021

### **Guidance on the delivery of safe meetings at The Drum, Brent Civic Centre**

- We have revised the capacities and floor plans for event spaces to ensure they are Covid-19 compliant and meet the current social distancing guidelines.
- Attendees will need to maintain the necessary social distance at all times.
- Signage and reminders, including floor markers for social distancing and one-way flow systems are present throughout The Drum and need to be followed.
- Please note the Civic Centre visitor lifts will have reduced capacity to help with social distancing.
- The use of face coverings is encouraged with hand sanitiser dispensers located at the main entrance to The Drum and within each meeting room.
- Those attending meetings are asked to scan the coronavirus NHS QR code for The Drum upon entry. Posters of the QR code are located in front of the main Drum entrance and outside each boardroom.
- Although not required, should anyone attending wish to do book a lateral flow test in advance these are also available at the Civic Centre and can be booked via the following link:  
<https://www.brent.gov.uk/yourcommunity/coronavirus/covid-19-testing/if-you-dont-have-symptoms/>