

Audit and Standards Advisory Committee

Tuesday 7 June 2022 at 6.00 pm

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

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

The meeting will be open for the press and public to attend or alternatively can be followed via the live webcast. The link to follow proceedings via the live webcast is available [HERE](#)

Membership:

Members

David Ewart (Chair)

Substitute Members

Councillors:

Chan (Vice-Chair)
S.Butt
Choudry
Kabir
Long
J.Patel
Smith

Councillors:

Afzal, Agha, Begum, Gbajumo, Molloy and Shah

Councillors:

Kansagra and Mistry

Independent 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

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

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 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**

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, held on 15 March 2022, as a correct record.

5 Matters arising (if any)

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

Standards Items

6 Standards Report (including Gifts and Hospitality) 11 - 28

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.

Ward Affected:
All Wards

Contact Officer: Debra Norman
Director of Legal, HR, Audit & Investigations
Tel: 020 8937 1578
Email: Debra.Norman@brent.gov.uk

Bianca Robinson
Senior Constitutional & Governance Lawyer
Tel: 020 8937 1544
Email: Bianca.Robinson@brent.gov.uk

Audit Items

7 Annual Governance Statement 29 - 46

This report sets out the draft Annual Governance Statement (AGS) for 2021/22 as required by the Accounts and Audit Regulations 2015.

The AGS is being presented to the Audit & Standards Advisory Committee for consideration, prior to formal approval by the Audit and Standards Committee.

(Agenda republished to include the attached report on 1 June 2022)

Ward Affected:

All Wards

Contact Officer: Debra Norman

Director of Legal, HR, Audit & Investigations

Tel: 020 8937 1578

Email: Debra.Norman@brent.gov.uk

8 Strategic Risk Register 47 - 64

This report provides an update on the Council's Strategic Risk Register.

Ward Affected:

All Wards

Contact Officer: Darren Armstrong

Head of Audit & Investigations

Tel: 020 8937 1751

Email: Darren.Armstrong@brent.gov.uk

9 Treasury Management Outturn Report 65 - 86

This report updates members on Treasury Management activity and confirms that the Council has complied with its Prudential Indicators for 2021/22.

(Agenda republished to include the attached report on 1 June 2022)

Ward Affected:

All Wards

Contact Officer: Amanda Healy

Head of Finance

Tel: 020 8937 5912

Email: Amanda.Healy@brent.gov.uk

10 CIPFA consultation on temporary changes to infrastructure assets accounting 87 - 90

This report updates Members on how local authorities account for Infrastructure assets, following the CIPFA consultation on temporary changes to infrastructure assets accounting.

Ward Affected:
All Wards

Contact Officer: Minesh Patel
Director of Finance
Tel: 020 8937 4043
Email: Minesh.Patel@brent.gov.uk

11 Internal Audit Annual Report, including Annual Head of Audit Opinion 91 - 122

This report outlines the work undertaken by Internal Audit in respect of delivery of the 2021-22 Internal Audit Plan and also includes the Head of Internal Audit's annual opinion on the Council's system of internal control.

(Agenda republished to include the attached report on 1 June 2022)

Ward Affected:
All Wards

Contact Officer: Darren Armstrong
Head of Audit & Investigations
Tel: 020 8937 1751
Email: Darren.Armstrong@brent.gov.uk

12 Annual Counter Fraud Report 123 - 130

The report sets out a summary of the counter fraud activity undertaken in 2021/22, and also the refresh of the related policies covering Anti-Fraud & Bribery, Anti-Money Laundering and Whistleblowing.

Ward Affected:
All Wards

Contact Officer: Darren Armstrong
Head of Audit & Investigations
Tel: 020 8937 1751
Email: Darren.Armstrong@brent.gov.uk

13 External Audit Plan

To receive and consider the following papers from Grant Thornton as the Council's external auditors:

13.1 London Borough of Brent External Audit Plan for year ending 31 March 2022 131 - 156

13.2 London Borough of Brent Pension Fund External Audit Plan for year ending 31 March 2022 157 - 176

(Agenda republished to include updated versions of both the above reports on 6 June 2022)

Ward Affected:
All Wards

Contact Officer: Sophia Brown
Senior Audit Manager, Grant Thornton
Tel: 020 7728 3179

14 Review of the Committee's Forward Plan

177 - 178

To review and note the Committee's Forward Plan

15 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 26 July 2022



- Please remember to **SWITCH OFF** your mobile phone during the meeting.
- The meeting room is accessible by lift and limited seats will be available for members of the public. Alternatively it will be possible to follow proceedings via the live webcast [HERE](#)