

# Audit and Standards Advisory Committee

**Wednesday 7 December 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)

### Councillors:

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

### Substitute Members

### Councillors:

Afzal, Agha, Begum, Gbajumo, Molloy and Shah

### Councillors:

Kansagra and Mistry

### Independent Members

Javed Ansari

### Independent Advisor

Vineeta Manchanda

**For further information contact:** Natalie Connor, Governance Officer  
Tel: 020 8937 5106; Email: [Natalie.Connor@brent.gov.uk](mailto:Natalie.Connor@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 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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<b>1</b>	<b>Apologies for absence and clarification of alternate members</b>	
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<b>2</b>	<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.

<b>3</b>	<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.

<b>4</b>	<b>Minutes of the previous meeting</b>	1 - 16
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To approve the minutes of the meeting held on Thursday 29 September 2022 as a correct record and note the action log arising from previous meetings.

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

**Standards Items - None included for consideration at this meeting**

**Audit & Finance Items**

<b>6.</b>	<b>Treasury Management Strategy</b>	17 - 40
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This report presents the draft Treasury Management Strategy (TMS) for 2023/24 for consideration by the Audit & Standards Advisory Committee. Members are asked to note that the final version of the TMS incorporating the views of this Committee will be included in the annual budget setting report to be presented to Cabinet on 6 February 2023.

<b>7</b>	<b>Treasury Management Mid-Year Report 2022-23</b>	41 - 54
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This report updates Members on Treasury activity for the first half of the

financial year 2022-23.

**8 Counter Fraud Interim Report 2022-23** 55 - 62

The report sets out a summary of the counter fraud activity undertaken for the period 1<sup>st</sup> April to 30<sup>th</sup> September 2022.

**9 Internal Audit Interim Report 2022-23** 63 - 86

This report outlines the work undertaken by Internal Audit in respect of delivery of the 2022-23 Internal Audit Plan.

**10 External Audit Progress Report and Sector Update** Verbal Update

To receive a verbal update on progress in delivering Grant Thornton's responsibilities as the Council's external auditors. The update will also include a summary of emerging national issues and developments that may be relevant to Brent as a local authority.

**11 Forward Plan and Agenda for the next meeting** 87 - 88

To review and note the Committee's work programme for 2022-23.

**12 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 February 2023**



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. Alternatively it will be possible to follow proceedings [here](#)