

Audit and Standards Advisory Committee

Tuesday 7 February 2023 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)
Long
Kabir
Smith
S Butt
Choudry
J. Patel

Councillors:

Afzal, Agha, Begum, Gbajumo, Molloy and Shah

Councillors:

Kansagra and Mistry

Independent Co-Opted Members

Vacant

Independent Advisor

Vineeta Manchanda

For further information contact: Natalie Connor, Governance Officer
Tel: 020 8937 1506; Email: 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

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	Apologies for absence and clarification of alternate members	
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2	Declarations of Interest	
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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	Deputations (if any)	
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To hear any deputations received from members of the public in accordance with Standing Order 67.

4	Minutes of the previous meeting	1 - 12
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To approve the minutes of the meeting held on Wednesday 7 December 2022 as a correct record and note the action log arising from previous meetings.

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

Audit Item

6	Review of Internal Audit External Quality Assessment Outcomes	13 - 48
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This report presents the outcomes of the Internal Audit External Quality Assessment, undertaken in Quarter 3 2022-23.

Standards Items

7	Standards Report (including quarterly update on Gifts & Hospitality and mandatory training)	49 - 58
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The purpose of this report is to update the Audit and Standards Advisory Committee on gifts and hospitality registered by Members, the attendance record for Members in relation to mandatory training sessions and on any matters relevant to their responsibility for standards matters including the

summary of a recent Local Government & Social Care Ombudsman (LGSCO) case.

Audit & Finance Items

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| 8 | Brent Council Statement of Accounts 2021/22 | 59 - 60 |
| | To receive an update on the completion of the Council's Annual Statement of Accounts 2021-22. | |
| 9 | LB Brent Audit Findings Report 2021/22 | 61 - 116 |
| | To receive an update on completion of the final report from Grant Thornton (External Auditors) regarding the 2021/22 Audit Findings. | |
| 10 | Brent Pension Fund Audit Findings Report 2021/22 | Verbal Update |
| | To receive a verbal update from Grant Thornton (External Auditors) on completion of their final Pension Fund Audit Findings for 2021/22. | |
| 11 | Auditor's Annual Report on the London Borough of Brent | 117 - 148 |
| | This report presents the Council's external auditor's annual report on value for money as part of the 2021/22 audit of the year end accounts and sets out the key recommendations. | |
| 12 | Strategic Risk Register Update | 149 - 168 |
| | This report provides an update on the Council's Strategic Risk Register, which summarises the Council's corporate risk profile as of January 2023. | |
| 13 | External Appointment Update | 169 - 170 |
| | This report confirms the appointment of the Council's External Auditor from 2023-24 onwards. | |
| 14 | Evaluating the Reflectiveness of the Committee | 171 - 184 |
| | This report sets out the suggested approach and timescales for the Audit and Standards Advisory Committee undertaking a self-assessment to review and measures its effectiveness | |
| 15 | 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 along with a summary of | |

any emerging national issues and developments that may be relevant to Brent as a local authority.

16 Forward Plan & Committee Work Programme

185 - 186

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

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 21 March 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](#)