



Audit and Standards Committee

Tuesday 7 February 2023 on the rising of the Audit and Standards Advisory Committee

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

Councillors:

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

Substitute Members

Councillors:

Afzal, Agha, Begum, Gbajumo, Molloy and Shah

Councillors:

Kansagra and Mistry

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 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 - 2
To approve the minutes of the previous meeting held on Thursday 29 September 2022 as a correct record.	
5 Brent Council Statement of Accounts 2021/22	To Follow
To note the final auditors findings and approve the Council's final Statement of Accounts 2021-22 and Letter of Representation.	

Date of the next meeting: To be advised



- 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 via the live webcast [HERE](#)

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Brent

MINUTES OF THE AUDIT AND STANDARDS COMMITTEE
Held in the Conference Hall, Brent Civic Centre on Thursday 29 September
2022 on the rising of the Audit & Standards Advisory Committee

PRESENT: Councillor Chan (Chair) and Councillors Long, Kabir, S Butt, Choudry, Jayanti Patel and Smith.

Also Present: Councillor Mili Patel (Deputy Leader and Cabinet Member for Finance, Resources and Reform), David Ewart (Independent Chair of the Audit & Standards Advisory Committee) & Vineeta Manchanda (Independent Advisor Audit & Standards Advisory Committee).

1. **Apologies for Absence and clarification of alternate members**

None.

2. **Declarations of Interest**

There were no declarations of interest made at the meeting.

3. **Deputations (If any)**

None.

4. **Minutes of the previous meeting**

RESOLVED to approve the minutes of the last meeting of the Committee held on Tuesday 7 June 2022.

5. **Statement of Accounts**

The Committee received the report from the Corporate Director of Finance & Resources detailing progress in approving the Council's Statement of Accounts for 2020-21.

Following consideration of the update provided at the preceding meeting of the Audit & Standards Advisory Committee the Committee noted the delay in completion of the audit process as a result of a national issue identified in relation to the accounting requirements for the calculation of asset values of highways infrastructure. Whilst Brent's 2021-22 Statement of Accounts had been finalised and signed off and the audit work was substantially complete, with the anticipated result being an unqualified audit opinion being issued, it would not be possible to confirm this until any change in relation to the accounting requirements around the treatment of Highway Infrastructure assets had been resolved.

As a result, the Audit & Standards Advisory Committee in considering the Statement of Accounts had agreed to recommend to the Audit & Standards Committee that they consider authorising the Chair of the Committee to sign off the required Letter of Representation and Statement of accounts, subject to a written

assurance being provided that all outstanding matters and adjustments contained in the audit findings report had been made and that if there were any material adjustments required following the resolution of the infrastructure assets issue, these should be brought back to the a future committee for sign off and also sent to the Chair of the Audit and Standards Advisory Committee and the Independent Advisor to the Committee.

On the basis of the discussion and recommendation made at the preceding Audit & Standards Advisory Committee it was therefore **RESOLVED** to agree in relation to the final sign off of the accounts and Letter of Representation that the Audit and Standards Committee agree to authorise the Chair of the Committee to sign the required letter of Representation and Statement of accounts, which were expected to be unqualified, subject to a written assurance being provided that all outstanding matters and adjustments contained in the audit findings report had been made. If there were any material adjustments required following the resolution of the infrastructure assets issue, these would be brought back to the next Committee for sign off and also sent to the Chair of the Audit and Standards Advisory Committee and the Independent Advisor to the Committee

The meeting closed at 8:15pm

COUNCILLOR JUMBO CHAN
Chair