

# Audit and Standards Advisory Committee

**Wednesday 6 December 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)  
S Butt  
Choudry  
Kabir  
Long  
J.Patel  
Smith

### Councillors:

Afzal, Agha, Begum, Gbajumo, Molloy and Shah  
  
Councillors:  
Kansagra and Mistry

### Independent Members

Stephen Ross and Rhys Jarvis

### Independent Advisor

Vineeta Manchanda

**For further information contact:** Natalie Connor, Governance Officer  
Tel: 020 8937 1506; Email: [Natalie.Connor@brent.gov.uk](mailto:Natalie.Connor@brent.gov.uk)

For electronic copies of minutes and agendas please visit:  
[Council meetings and decision making | Brent Council](#)

### **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 Apologies for absence and clarification of alternate members</b>	
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<b>2 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 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 Minutes of the previous meeting</b>	1 - 18
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To approve the minutes of the previous meetings held on Tuesday 26 September 2023 and Thursday 12 October 2023 as correct and note the action log arising from previous meetings.

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

## Standards Items

<b>6 Standards Report (including Gifts &amp; Hospitality)</b>	19 - 24
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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 and member training.

## Finance

<b>7 Treasury Management Strategy</b>	25 - 50
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This report presents the draft Treasury Management Strategy (TMS) for 2024/25 for consideration by the Committee.

**8 Treasury Management Mid-Term Report** 51 - 68

This report updates Members on Treasury activity for the first half of the financial year 2023-24.

**Audit Items**

**9 Internal Audit Interim Report 2023-34** 69 - 102

This report outlines the work undertaken by Internal Audit in respect of delivery of the 2023-24 Internal Audit Plan.

**10 Interim Counter Fraud Report 2023-24** 103 - 112

This report summarises the counter fraud activity undertaken in 2023/24, up to 30<sup>th</sup> September 2023.

**11 Final Audit Findings Report 2022/23**

To provide the Committee with the final Audit Findings reports for 2022/23.

11.1 Brent Pension Fund AFR 2022/23 113 - 150

11.2 London Borough of Brent AFR 2022/23 151- 220

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

To receive a verbal update on progress on 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.

**13 Forward Plan and Agenda for the next meeting** 221 - 222

To review and note any amendments to the Committee's work programme.

**14 Any other urgent business**

Notice of items to be raised under this heading must be given in writing to the Head of the Chief Executive Office and Member Services or her representative before the meeting in accordance with Standing Order 60.

**Date of the next meeting:            Tuesday 6 February 2024**



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. [HERE](#)