

# Audit and Standards Advisory Committee

**Thursday 28 March 2024 at 6.00 pm**

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

Please note this will be held as a physical meeting which all Committee members will be 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](#)**

Please note the Committee will pause proceedings for a short break at 6:25pm to enable those members observing Ramadan to break for Iftar.

## Membership:

### Members

David Ewart (Chair)

### Councillors:

Chan (Vice-Chair)

S Butt

Choudry

Kabir

Long

J.Patel

Smith

### Substitute Members

### Councillors:

Afzal, Agha, Begum, Gbajumo, Molloy and Shah

### Councillors:

Kansagra and Mistry

### Independent Co-opted Members

Rhys Jarvis and Stephen Ross

### Independent Advisor

Vineeta Manchanda

**For further information contact:** James Kinsella, Governance Manager  
Tel: 020 8937 2063; Email: james.kinsella@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
<b>1 Apologies for absence and clarification of alternate members</b>	
<b>2 Declarations of Interest</b>	
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>	
To hear any deputations received from members of the public in accordance with Standing Order 67.	
<b>4 Minutes of the previous meeting</b>	
4.1 To approve the minutes of the previous meeting held on Tuesday 6 February 2024 as a correct record.	1 - 12
4.2 To note the updated Action Log arising from previous meetings of the Committee.	13 - 16
<b>5 Matters arising (if any)</b>	
To consider any matters arising from the minutes of the previous meeting.	
<b>Standards Items</b>	
<b>6 Annual Standards and Governance Report for 2023 (including quarterly update on gifts and hospitality)</b>	17 - 28
This presents the Monitoring Officer's Annual Report to the Audit and Standards Advisory Committee (ASAC) for 2023. The report provides an update on Member conduct issues and the work of the Audit and Standards Advisory Committee, the Audit and Standards Committee (ASC) and the Monitoring Officer during 2023, together with the quarterly report on gifts and hospitality registered by Members as well as highlighting (for reference) a recent standards related case involving a prosecution for failing to disclose a disclosable pecuniary interest.	

**7 Review of the Member Development Programme and Member Expenses 29 - 46**

This report provides a summary of the Member Learning and Development Programme since the last report to the Committee in March 2023 along with details on the Members Allowance Scheme.

**Governance Item(s)**

**8 To review performance and governance of i4B Holdings Ltd and First Wave Housing Ltd**

**8.1 Report on i4B Ltd 47 – 66**

This report provides the Audit and Standards Advisory Committee with an update on the work of i4B Holdings Ltd to deliver against its business plan for 2023-24 which was agreed with the Council as Shareholder, and an update on the company's upcoming 2024-25 business plan.

**8.2 Report on First Wave Housing Ltd 67 - 82**

This report provides the Audit and Standards Advisory Committee with an update on the work of First Wave Housing Ltd to deliver against its business plan for 2023-24 which was agreed with the Council as Guarantor, and an update on the company's upcoming 2024-25 business plan.

**9 Review of the Use of Regulation of Investigatory Powers Act 2000 83 - 90**

This report details the Council's use and conduct of surveillance techniques in accordance with the Regulation of Investigatory Powers Act (RIPA) 2000 in compliance with the annual review obligations set out in Brent Council's RIPA policy and procedures.

**Audit Items**

**10 Internal Audit Strategy 2024-2027 and Internal Audit Plan 2024-25 91 - 122**

This report sets out the Internal Audit Strategy for the period 2024-2027, and the Internal Audit Plan for 2024-2025.

**11 Strategic Risk Report 123 - 150**

This report provides an update on the Council's Strategic Risks as of February 2024. The update has been prepared in consultation with risk leads and Departmental Management Teams and summarises the risks that are considered to be of an impact and/or likelihood of materialising, and which may have an adverse effect on the achievement of the

Council's corporate objectives.

**12 London Borough of Brent Pension Fund Indicative Draft Audit Plan 2023 - 24** 151 - 178

This report presents the indicative draft London Borough of Brent Pension Fund External Audit Plan 2023-24.

**13 External Audit Enquiries of Management** 179 - 238

This report details the response provided by the Council to the external auditors Enquiries of Management in order to meet expectations of the Financial Reporting Council (FRC).

(Agenda republished to include the report relating to this item on 26 March 2024)

**14 Forward Plan and Agenda for the next meeting** 239 - 240

To consider and note the Committee's provisional work programme for the 2024-25 Municipal Year and dates identified (as set out below) for future meetings:

Tuesday 4 June 2024 (including Member Learning & Development session)

Wednesday 24 July 2024

Tuesday 24 September 2024

Wednesday 4 December 2024

Tuesday 4 February 2025

Tuesday 25 March 2025

Please note all of the above meetings are scheduled to commence at 6pm and will be held in person at Brent Civic Centre.

**15 Any other urgent business**

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

**Date of the next meeting: Tuesday 4 June 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. Alternatively, it will be possible to follow proceedings via the live webcast [HERE](#)