

Audit and Standards Advisory Committee

Wednesday 12 June 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](#)

Membership:

Members

David Ewart (Chair)

Substitute Members

Councillors:

Chan (Vice-Chair)
Benea
Choudry
Kabir
Long
Molloy
J.Patel

Councillors:

Agha, S Butt, Chohan, Conneely, Ketan Sheth and Smith

Councillors:

Kansagra and Maurice

Independent Co-opted Members

Rhys Jarvis and Stephen Ross

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**

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 receive any deputations requested by members of the public in accordance with Standing Order 67.

4 Minutes of the previous meeting 1 - 26

4.1 To approve the minutes of the previous meeting held on Thursday 28 March 2024 as a correct record.

(Agenda republished on 10 June 2024 to include the final minutes)

4.2 To note the updated log of actions arising from previous meetings of the Committee.

5 Matters arising (if any)

To consider any matters arising from the minutes of the previous meeting.

Standards Items

6 Standards Report (including quarterly (Q4) update on gifts and hospitality) 27 - 32

The purpose of this report is to update the Audit and Standards Advisory Committee on gifts and hospitality registered by Members during Q4 2023-24 and on member training.

Audit Items

7 Annual Counter Fraud Report 2023-24 33 - 50

This report presents the Council's Annual Counter Fraud Report for the financial year 2023-24.

8 Internal Audit Annual Report 2023-24 51 - 116

This report summarises the activity of Internal Audit for the financial year 2023-24, including an update on work completed since the previous report in December 2023. In addition, the report sets out the Annual Internal Audit opinion, provided by the Deputy Director Organisational Assurance and Resilience (as the Head of Internal Audit), on the adequacy and effectiveness of the Council's framework for governance, risk management and control, which is used to support the Council's Annual Governance Statement and presents revised Internal Audit Charter, reflecting the recent change in the role of the Head of Internal Audit.

9 External Audit Enquiries of Management 117 - 176

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

Members are asked to note that the report has been resubmitted for consideration following initial review at the previous meeting in March 2024.

Finance Items

10 Draft Statement of Accounts 2023-24 Update 177 - 410

To receive an update on the Council's Draft Annual Statement of Accounts 2023-24.

(Agenda republished on 10 June 2024 to include the Draft Statement of Accounts)

Governance & Effectiveness Items

11 Annual Report of the Chairs of the Audit and Standards Committee and Audit and Standards Advisory Committee 411 - 418

This report summarises the work of both the Audit & Standards Advisory Committee and the Audit & Standards Committee for the Municipal Year 2023-24 in accordance with the requirements and principles as set out within CIPFA's Position Statement regarding Audit Committees ('Practical Guidance for Local Authorities and Police').

12 Annual Governance Statement 2023-24 419 - 450

This report sets out the draft Annual Governance Statement (AGS) for

2023-24 as required by the Accounts and Audit Regulations 2015.

Members are asked to note that the AGS is being presented to the Audit & Standards Advisory Committee for consideration, in advance of referral on to the Audit and Standards Committee for formal approval.

13 External Audit Progress Report and Sector Update 451 - 468

The paper provides the Audit and Standards Advisory Committee with a report on progress in delivering Grant Thornton's responsibilities as the Council's external auditors.

14 Audit & Standards Advisory Committee Forward Plan and Work Programme 2024-25 469 - 470

To consider the Committee's Work Programme for the 2024-25 Municipal Year.

15 Exclusion of Press & Public

No items have been identified in advance of the meeting that will require the exclusion of the press and public.

16 Any other urgent business

Notice of items to be raised under this heading must be given in writing to the Deputy Director Democratic Services or their representative before the meeting in accordance with Standing Order 60.

Date of the next meeting: Wednesday 24 July 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](#)