

Audit and Standards Advisory Committee

Wednesday 3 December 2025 at 6.00 pm

**Boardrooms 4-6 - 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 (Independent Chair)

Substitute Members

Councillors:

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

Councillors:

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

Councillors:

Kansagra and Maurice

Independent Co-opted Members

Sebastian Evans, Rhys Jarvis and Stephen Ross

For further information contact: Harry Ellis, Governance Officer
Tel: 020 8937 3287; Email: harry.ellis@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 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	
4.1 To approve the minutes of the previous meetings held on Thursday 25 September 2025 as correct.	1 - 20
4.2 To note the updated Action Log from previous meetings of the Audit & Standards Advisory Committee.	21 - 26
5 Matters arising (if any)	
To consider any matters arising from the minutes of the previous meeting.	
Standards Items	
6 Standards Report (including gifts & hospitality)	27 - 36
The purpose of this report is to update the Audit and Standards Advisory Committee on gifts and hospitality registered by Members as well as Member Training. The report also updates the Committee in respect of the consultation outcome “Strengthening the standards and conduct framework for local authorities in England and Government’s response.	
Audit Items	
7 Interim Counter Fraud Report 2025-26	37 - 46

This report presents the Council's Interim Counter Fraud Report for the financial year 2025-26.

8 Internal Audit Interim Report – 2025-26 47 - 64

This report outlines the work undertaken by Internal Audit in respect of delivery of the 2025-26 Internal Audit Plan as at the end of October 2025.

Finance & External Audit Items

9 Treasury Management Mid-Year Report 2025-26 65 - 96

This report updates Members on Treasury activity for the first half of the financial year 2025-26.

10 Treasury Management Strategy 2026-27 97 - 126

This report presents the draft Treasury Management Strategy for 2026-27.

11 External Audit Findings Report & Council's Statement of Accounts 2024-25

To receive an update on the progress in finalising the External Audit Findings Reports and Council's Statement of Accounts for 2024-25.

The following reports have been attached for consideration:

11.1 External Audit Findings Report for the London Borough of Brent 127 - 208

11.2 External Audit Findings Report for Brent Pension Fund 209 - 264

11.3 Council & Pension Fund Statement of Accounts 2024-25 265 - 284

12 Audit & Standards Advisory Committee Forward Plan & Work Programme 2025-26 285 - 286

To consider the Audit and Standards Advisory Committees work programme 2025-26.

13 Any other urgent business

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

Date of the next meeting: Tuesday 3 February 2026



- 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](#)