

# Audit and Standards Advisory Committee

**Tuesday 16 June 2026 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 (Independent Chair)

### Substitute Members

### Councillors:

Choudry (Vice-Chair)  
Bajwa  
Blackman  
Brown  
Donnelly-Jackson  
Kansagra  
Mitchell

### Councillors:

Agha, S Butt, De Souza and Ibrahim

### Councillors:

A.Patel and H.Patel

### Councillors:

Georgiou and Want

### Councillors:

Ahmadi Moghaddam and Perrin

### 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](mailto:harry.ellis@brent.gov.uk)

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[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 and action log</b>	
4.1 To approve the minutes of the previous meeting held on Tuesday 24 March 2026 as a correct record.	To Follow
4.2 To note the updated Action Log from previous meetings of the Audit & Standards Advisory Committee.	1 - 6
<b>5 Matters arising (if any)</b>	
To consider any matters arising from the minutes of the previous meeting.	

## Standards Items

<b>6 Annual Standards Report for 2025 (including Standards Quarter Two and Three updates on gifts and hospitality 2025/26</b>	7 - 22
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Following on from its referral at the previous meeting in March 2026, this report presents the Monitoring Officer's Annual Report to the Audit and Standards Advisory Committee (ASAC) for 2025. 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 2025 together with the quarterly reports for Q3 & Q4 2025-26 on gifts and hospitality registered by Members and the status of Member training following the May 2026 elections.

Members are asked to note that the report also includes details on a proposed amendment to the Members' Code of Conduct Complaints Procedure, which (subject to approval) will require referral to the Audit & Standards Committee for formal approval and adoption. The amendment relates to the proposed extension of the normal deadline for carrying out an initial assessment under the Members' Code of Conduct Complaints Procedure to 15 working days.

## **Audit Items**

### **7 Internal Audit Annual Report 2025-26 (including Annual Head of Internal Audit Opinion) 23 - 66**

This report summarises the activity of Internal Audit for the financial year 2025-26, including an update on work completed since the previous updated provided in December 2025 including a summary on delivery of the Internal Audit Plan, key findings arising from audit work, and the extent to which agreed management actions have been implemented.

The report also provides the annual audit opinion, provided by the Deputy Director Organisational Assurance and Resilience (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.

### **8 Annual Counter Fraud Report 2025-26 67 - 82**

The report sets out a summary of the counter fraud activity undertaken in 2025-26, including both proactive and reactive work across a range of fraud risks and also fulfils the requirements of the Local Government Transparency Code 2015, which requires local authorities to publish details of their counter-fraud activity.

## **Governance items**

### **9 Chair's Annual Report 2025-26 83 - 94**

To receive the annual report from Chair of the Audit and Standards Advisory Committee. The report covers the work of both the Audit & Standards Advisory Committee as well as the Audit & Standards Committee for the municipal year 2025-26.

Members are asked to note that the report has been prepared independently by the Chair of the Audit & Standards Advisory Committee.

### **10 Annual Governance Statement 2025-26 95 - 134**

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

2025-26 as required by the Accounts and Audit Regulations 2015 (as amended) which details the outcome of the annual review of the effectiveness of the Council's governance framework, including its system of internal control.

Members are asked to note that the format and structure of the AGS has been refreshed for this year and is aligned with the CIPFA/SOLACE Delivering Good Governance in Local Government Framework Addendum (2025) and 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.

### Finance & External Audit items

#### 11 **Draft External Audit Plan (including the Pension Fund) year ending 31 March 2026** 135 - 212

To receive and consider the Indicative External Audit Plans for the London Borough of Brent (including the Pension Fund) for the year ending 31 March 2025.

#### 12 **Audit & Standards Advisory Committee Forward Plan & Work Programme for 2026-27** 213 - 214

To consider the Committee's work programme for the 2026 -27 Municipal Year and note the dates identified (as set out below) for future meetings:

- Monday 16 June 2026 (including Member Learning & Development session)
- Monday 27 July 2026
- Wednesday 23 September 2026
- Monday 30 November 2026
- Tuesday 2 February 2027
- Wednesday 24 March 2027

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

#### 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: Monday 27 July 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](#)