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|  | Audit and Standards Advisory Committee 26 July 2021 |
| | Report from the Director of Finance |
| External Audit's Enquires of Management | |

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| Wards Affected: | All |
| Key or Non-Key Decision: | N/A |
| Open or Part/Fully Exempt: (If exempt, please highlight relevant paragraph of Part 1, Schedule 12A of 1972 Local Government Act) | Open |
| No. of Appendices: | Two Appendix 1: Brent Council Enquires of Management Appendix 2: Pension Fund Enquires of Management |
| Background Papers: | |
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1.0 Summary

1.1 The Financial Reporting Council (FRC) has changed its expectations for how local authorities are audited. As a result the auditors expect the Audit and Standards Advisory Committee to review the responses provided by management to their Enquiries of Management by the council and the pension fund.

2.0 Recommendations

The Committee is asked to review the:

- Brent Council Enquires of Management at Appendix 1

- Pension Fund Enquires of Management at Appendix 2

3.0 Financial Implications

3.1 No specific implications.

4.0 Legal Implications

4.1 No specific implications.

5.0 Equality Implications

5.1 No specific implications.

6.0 Consultation with Ward Members and Stakeholders

6.1 Not applicable.

7.0 Human Resources

7.1 Not applicable

Report sign off:

Minesh Patel
Director of Finance