



Full Council
22 November 2021

**Report from the Director of Legal,
HR, Audit & Investigations**

Audit and Standards Advisory Committee – Vice Chairs Report

Wards Affected:	All
Key or Non-Key Decision:	Council
Open or Part/Fully Exempt: <small>(If exempt, please highlight relevant paragraph of Part 1, Schedule 12A of 1972 Local Government Act)</small>	Open
No. of Appendices:	None
Background Papers:	None
Contact Officer(s): <small>(Name, Title, Contact Details)</small>	Debra Norman, Director of Legal, HR, Audit and Investigations Tel:020 8937 1578 Email: debra.norman@brent.gov.uk

1. Purpose of the Report

- 1.1 This report provides a summary of the activities carried out by the Council's Audit & Standards Advisory Committee (ASAC) and the Audit & Standards Committee (ASC) since the last update provided on 20 September 2021. The ASAC is responsible for considering and advising the relevant council bodies on various governance matters relating to audit activity, the council's regulatory framework, and members' standards of conduct. The ASC is responsible for various governance matters including reviewing and approving the Annual Statement of Accounts, adopting the council's Annual Governance Statement and promoting high standards of conduct by members and co-opted members.

2. Recommendation

- 2.1 Council is asked to note the contents of the report.

3. Detail

- 3.1 The ASAC and the ASC have met once since the last full Council meeting. This was on 22 September 2021. At this meeting the following business was undertaken.

Audit & Standards Advisory Committee

3.2 Complaints & Code of Conduct

This provided an annual review of the Members' Code of Conduct and Complaints procedure. The report also provided a summary of complaints received over the last 12 months.

3.3 Standards Report (Including update on Gifts and Hospitality and member training)

An update was provided on gifts and hospitality registered by members, and the attendance record for members in relation to mandatory training sessions.

3.4 Statement of Accounts

The Committee received the Council's Annual Statement of Accounts for the period 2020/21, prior to this being put before Audit and Standards Committee for decision. Representatives from Grant Thornton (external auditors) attended the meeting to provide an update on the audit and to respond to any matters raised by the Committee.

3.5 LB Brent 2020/21 Audit Findings Report

The Committee received a report from Grant Thornton providing an update on the 2020/21 Audit Findings.

3.6 LB Brent Pension Fund 2020/21 Audit Findings Report

The Committee received a report from Grant Thornton providing an update on their Pension Fund Audit Findings for 2020/21.

3.7 To review performance & management of i4B Holdings Ltd and First Wave Housing Ltd

The Committee received a report on the performance on i4B Holdings and First Wave Housing Ltd, including their accounts outturn, risk register and audit arrangements.

3.8 Internal Audit Progress Report

This provided the Committee with an update on progress against the Internal Audit Plan for the period 1 April 2021 to September 2021.

3.9 Counter Fraud Progress Report

This provided the Committee with a summary of counter fraud activity for 2021/22 Q1 and Q2, up to 31 August 2021.

3.10 Annual Auditors Report 2020/21

The Committee received a report from Grant Thornton seeking comments on the Auditors Annual Report for the period 2020/21. The report included recommendations arising from Grant Thornton's review of the Council's Value for Money arrangements.

Audit and Standards Committee

3.11 Statement of Accounts

The Committee approved, following its consideration by the preceding meeting of the Audit and Standards Advisory Committee, the Council's Statement of Accounts for the period 2020/21.

Forward Plan Items

3.12 Listed below are the reports that are due to be presented to the next Audit & Standards Advisory Committee meeting on 7 December 2021:

1. Standards Report (including gifts & hospitality)
2. Internal Audit Charter
3. Cyber Security Risk
4. External Audit Progress Report
5. Treasury Management Mid-term Report
6. CIFPA Financial Management Code & Assessment
7. Review of the Financial and Procedural Rules governing the Mayor's Charity Appeal

Report sign off:

Debra Norman
Director of Legal, HR, Audit &
Investigations