



Full Council
18 September 2023

**Report from the Corporate Director
of Finance and Resources**

**Audit and Standards Advisory Committee – Vice Chair’s
Update 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
List of Appendices:	None
Background Papers:	None
Contact Officer(s): <small>(Name, Title, Contact Details)</small>	Minesh Patel, Corporate Director of Finance and Resources Tel: 020 8937 4043 Email: minesh.patel@brent.gov.uk

1.0 Executive Summary

1.1. This report provides a summary of the activities carried out by the Council’s Audit and Standards Advisory Committee and the Audit and Standards Committee since the start of the municipal year.

2.0 Recommendation(s)

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

3.0 Detail

3.1 Contribution to Borough Plan Priorities & Strategic Context

3.1.1 The Council’s Audit and Standards Advisory Committee (ASAC) and the Audit and Standards Committee (ASC) play an important role in ensuring the good governance of the Council. The committees are a key component of the Council’s governance framework. They contribute to the overall success of the Council by providing an independent and high-level focus on the adequacy of governance, risk and control arrangements to provide assurance and confidence to those charged with governance.

3.1.2 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.

3.2 Background

3.2.1 The ASAC has met twice this municipal year (to date), and the ASC has met once. A summary of the items discussed and considered at these meetings is set out below.

3.2.2 Audit and Standards Advisory Committee – 6th June 2023

a. Chairs' Annual Report

This was the first annual report of the Audit and Standards Advisory Committee and the Audit and Standards Committee. The report summarised the work of both committees for the municipal year 2022-23 and sought to meet the requirements and principles as set out within CIPFA's Position Statement regarding Audit Committees.

b. Annual Governance Statement 2022-23

This report set out the draft Annual Governance Statement (AGS) for 2022-23 as required by the Accounts and Audit Regulations 2015. The AGS was presented to the Audit and Standards Advisory Committee for consideration, prior to formal approval by the Audit and Standards Committee.

c. Standards Report (including gifts and hospitality)

The purpose of this report was to update the committee on gifts and hospitality registered by Members, and the attendance record for Members in relation to mandatory training sessions.

d. Statement of Accounts 2022-23 Update

The Committee received an update on the Council's Draft Annual Statement of Accounts. The Committee noted the delay to the publication of the draft accounts for 2022-23 due to a number of external challenges, including the delayed completion of the 2021-22 audit. The Committee noted that the deadline for publishing the accounts was 30th May 2023, and that the Council expected to publish the accounts by 30th June 2023.

e. Enquiries of Management

This report provided the Committee with the opportunity review the responses provided by management to the external auditors Enquiries of Management for the council and the pension fund. This was in order to meet the expectations of the Financial Reporting Council.

f. Internal Audit Annual Report 2022-23

This report outlined the work undertaken by Internal Audit in respect of delivery of the 2022-23 Internal Audit Plan. It also included the Head of Internal Audit's annual opinion on the Council's system of internal control.

g. Counter Fraud Annual Report 2022-23

The Committee received a report summarising the counter fraud activity undertaken in 2022-23 across a number of fraud types, including internal fraud, housing tenancy, Blue Badge, and external fraud.

h. External Audit Progress Report and Sector Update

The Committee received a verbal update on progress in delivering Grant Thornton's responsibilities as the Council's external auditors, along with a summary of emerging national issues and developments that are relevant to Brent as a local authority.

3.2.3 Audit and Standards Committee – 6th June 2023

a. Annual Governance Statement 2022-23

The Committee formally approved the Council's Annual Governance Statement for 2022-23, following its consideration at the Audit and Standards Advisory Committee meeting.

3.2.4 Audit and Standards Advisory Committee – 18th July 2023

a. Statement of Accounts 2022-23 Update

This report presented the Council's draft Statement of Accounts for the financial year 2022-23. The Committee was advised that the accounts had now been published, following the delay as reported to the Committee on 6 June 2023.

3.2.5 Forward Plan Items

The following items are due to be presented to the Audit and Standards Advisory Committee at its next meeting on 26th September 2023:

1. External Audit Progress Report
2. Review of the governance arrangements for i4B and First Wave Housing companies.
3. Strategic Risk Update

- 4. Standards Report
- 5. Complaints and Code of Conduct

4.0 Stakeholder and ward member consultation and engagement

4.1 None.

5.0 Financial Considerations

5.1 The report is for noting and so there are no direct financial implications.

6.0 Legal Considerations

6.1 The report is for noting and there are no direct legal implications.

7.0 Equality, Diversity & Inclusion (EDI) Considerations

7.1 None.

8.0 Climate Change and Environmental Considerations

8.1 None

9.0 Human Resources/Property Considerations (if appropriate)

9.1 None

10.0 Communication Considerations

10.1 None

Report sign off:

Minesh Patel

Corporate Director of Finance and Resources