



Audit and Standards Advisory Committee

6 February 2024

Report from the Corporate Director of Finance and Resources

**Lead Member -
Deputy Leader and Cabinet Member for Finance, Resources & Reform
(Councillor Shama Tatler)**

Evaluating the Effectiveness of the Audit and Standards Advisory Committee

Wards Affected:	All
Key or Non-Key Decision:	Non-Key
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>	Darren Armstrong, Head of Audit and Investigations 020 8937 1751 Darren.Armstrong@Brent.gov.uk ;

1.0 Executive Summary

1.1. This report sets out the suggested approach for measuring the effectiveness and activity of the Audit and Standards Advisory Committee for 2023-24.

2.0 Recommendation(s)

2.1 To agree that a review of the effectiveness of the Committee will be undertaken as part of and incorporated within the Chair's Annual Report for 2023-24. In order to aid this process, the Committee should:

- a) Discuss and agree any performance related issues pertaining to its activity in 2023-24;
- b) Identify any training and development needs that should be reflected and prioritised in 2024-25.

3.0 Detail

3.1 Contribution to Borough Plan Priorities & Strategic Context

3.1.1 The Council's Audit and Standards Advisory Committee plays an important role in ensuring the good governance of the Council. The committee is a key component of the Council's governance framework and contributes 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 Committee 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.

3.2 Background

3.2.1 CIPFA's Position Statement on Audit Committees in Local Authorities recommends that the Committee should report annually on how it has complied with the Position Statement, discharged its responsibilities, and include an assessment of its performance.

3.2.2 In assessing the effectiveness of the Committee, CIPFA's guidance recommends that the following matters should be considered:

- An assessment of whether the Committee is operating with the practices recommended in the guidance and complies with legislation;
- How the Committee has fulfilled its terms of reference, including the core functions of the Committee;
- The operation of the Committee, including the support and training provided and how Members have developed their knowledge and experience;
- The Committee's effectiveness in terms of impact on the quality of governance, risk management and internal control, together with satisfactory audit arrangements; and
- Feedback from those interacting with the Committee.

3.2.3 The guidance also recommends that the annual report should be available to the public and identify areas for improvement.

3.3 Evaluating the Effectiveness of the Committee for 2023-24

3.3.1 The Committee completed a comprehensive self-assessment exercise in Q4 2022-23, whereby each Member independently completed and returned a questionnaire to Officers. Outcomes of this exercise were reported to the Committee [at the meeting of 21st March 2023](#), with the [agreed action plan](#) primarily focusing on the need for the Committee to complete an annual report, which was subsequently actioned.

3.3.2 As the outcome of the self-assessment exercise performed in 2022-23 was positive, it is not proposed to repeat this process for 2023-24. Instead, it is recommended that the Committee report on its effectiveness within the Chair's Annual Report, which is due to be presented to the Committee in June with the intention of supporting the process of approving the Annual Governance Statement.

3.3.3 Where relevant and appropriate, the Chair's Annual Report will include an action plan to promote the continuous improvement of the Committee.

4.0 Stakeholder and ward member consultation and engagement

4.1 None

5.0 Financial Considerations

5.1 There are no specific financial implications arising from this report.

6.0 Legal Considerations

6.1 The Accounts and Audit Regulations 2015 set out the Council's responsibility for ensuring that it has a sound system of internal control and that it keeps the effectiveness of this system under review. The evaluation of the committee will help ensure the effectiveness of the committee and its members as part of the council's system of internal control.

7.0 Equality, Diversity & Inclusion (EDI) Considerations

7.1 None

8.0 Climate Change and Environmental Considerations

8.1 None

9.0 Communication Considerations

10.1 None

Report sign off:

Minesh Patel

Corporate Director of Finance and Resources