



**Audit and Standards Advisory  
Committee**  
12 June 2024

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

**Lead Member -  
Deputy Leader and Cabinet  
Member for Finance & Resources  
(Councillor Mili Patel)**

**External Audit's Enquires of Management**

<b>Wards Affected:</b>	All
<b>Key or Non-Key Decision:</b>	Not Applicable
<b>Open or Part/Fully Exempt:</b> <small>(If exempt, please highlight relevant paragraph of Part 1, Schedule 12A of 1972 Local Government Act)</small>	Open
<b>List of Appendices:</b>	Two Appendix 1: Brent Council Enquires of Management Appendix 2: Pension Fund Enquires of Management
<b>Background Papers:</b>	
<b>Contact Officer(s):</b> <small>(Name, Title, Contact Details)</small>	Minesh Patel, Corporate Director of Finance and Resources 020 8937 4043 <a href="mailto:minesh.patel@brent.gov.uk">minesh.patel@brent.gov.uk</a>  Ben Ainsworth, Head of Finance 020 8937 1731 <a href="mailto:benjamin.ainsworth@brent.gov.uk">benjamin.ainsworth@brent.gov.uk</a>

**1.0 Executive Summary**

1.1. As in recent years, there is an expectation that the Audit and Standards Advisory Committee review the Enquires of Management that are provided by the Council in response to requests from audit. This is in order to meet expectations of the Financial Reporting Council (FRC) for how audit should operate.

1.2. The detail is in the appendices following the format required by audit.

## **2.0 Recommendation(s)**

2.1 The Committee is asked to review the:

- Brent Council Enquires of Management at Appendix 1; and
- Pension Fund Enquires of Management at Appendix 2

## **3.0 Contribution to Borough Plan Priorities & Strategic Context**

3.1 This report contributes to the effective communication between the Council's external auditors and the Audit and Standards Advisory Committee, as 'those charged with governance'. This enables the auditor to support the committee in fulfilling its responsibilities in relation to the financial reporting process. This activity strengthens the governance arrangements and controls environment of the Council and therefore contributes to the achievement of strategic objectives.

## **4.0 Stakeholder and ward member consultation and engagement**

4.1 Not applicable.

## **5.0 Financial Considerations**

5.1 No specific implications.

## **6.0 Legal Considerations**

6.1 No specific implications.

## **7.0 Equity, Diversity & Inclusion (EDI) Considerations**

7.1 No specific implications.

## **8.0 Climate Change and Environmental Considerations**

8.1 No specific implications.

## **9.0 Communication Considerations**

9.1 No specific implications.

**Report sign off:**

***Minesh Patel***

Corporate Director of Finance and Resources