



**Full Council**  
15 September 2025

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

**Audit and Standards Advisory Committee – Vice Chair's  
Report**

<b>Wards Affected:</b>	All
<b>Key or Non-Key Decision:</b>	Council
<b>Open or Part/Fully Exempt:</b> (If exempt, please highlight relevant paragraph of Part 1, Schedule 12A of 1972 Local Government Act)	Open
<b>List of Appendices:</b>	None
<b>Background Papers:</b>	None
<b>Contact Officer(s):</b> (Name, Title, Contact Details)	Minesh Patel, Director of Finance and Resources Tel: 020 8937 4043 Email: <a href="mailto:minesh.patel@brent.gov.uk">minesh.patel@brent.gov.uk</a>

## **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 current 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 since the last update was provided, 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 – 16<sup>th</sup> June 2025**

a. **Self-Referral to the Regulator of Social Housing**

The purpose of the report was to notify the Audit & Standards Advisory Committee of the circumstance surrounding the necessity to self-refer to the Regulator of Social Housing for breaches in compliance with building safety, potentially breaching the Quality and Safety Standard.

b. **Standards Report (including gifts and hospitality)**

The purpose of this report was to update the Audit and Standards Advisory Committee on gifts and hospitality registered by Members during Q1 2025-26 and on member training.

c. **Internal Audit Annual Report**

This report summarised the activity of Internal Audit for the financial year 2024-25, including an update on work completed since the previous updated provided in December 2024.

The report also provides the annual audit opinion, provided by the Deputy Director Organisational Assurance and Resilience (Head of Internal Audit), on the adequacy and effectiveness of the Council's framework for governance, risk management and control, which is used to support the Council's Annual Governance Statement.

d. **Annual Counter Fraud Report 2023-24**

The report set out a summary of the counter fraud activity undertaken in 2024-25, which fulfilled the requirements of the Local Government Transparency Code 2015, which requires local authorities to publish details of their counter-fraud activity.

e. **Chair's Annual Report**

The Committee received the annual report from Chair of the Audit and Standards and the Audit and Standards Advisory Committees. The report covered the work of both Committees for the municipal year 2024-25 and was prepared independently by the Chairs'. This was subsequently approved by Council at their meeting on 7 July 2025.

f. Annual Governance Statement 2023-24

This report set out the draft Annual Governance Statement (AGS) for 2024-25 as required by the Accounts and Audit Regulations 2015, in advance of referral on to the Audit and Standards Committee for formal approval

g. Update on 24-25 Statement of Accounts

The purpose of this report was to provide the Committee with an update on the progress made on the 2024-25 Statement of Accounts.

h. Draft External Audit Plan (including Pension Fund) year ending 31 March 2025

The Committee received and considered the Indicative External Audit Plan (including Pension Fund) for the year ending 31 March 2025.

3.2.3 Audit and Standards Committee – 16<sup>th</sup> June 2024

a. Annual Governance Statement 2024-25

This report sought formal approval of the Council's Annual Governance Statement for 2024-25, following its consideration by the Audit and Standards Advisory Committee.

3.2.4 Audit and Standards Advisory Committee – 23<sup>rd</sup> July 2025

a. Procurement Review Update

The committee received a report from the Director Strategic Commissioning, Capacity Building and Engagement providing an update on progress with the Procurement Review.

b. Treasury Management Outturn Report

This report set out the outturn for the Council's Treasury Management Activities for 2024-25 updating Members on both borrowing and investment decisions in the context of prevailing economic conditions and the Council's Treasury Management performance.

c. Financial Management Code Update

The Committee received a report providing an update on implementation of the Financial Management Code.

d. Emergency Preparedness Report

This report continued the cycle of regular updates that the Emergency Planning team provide for the Audit and Standards Advisory Committee. The report provided the Committee with an update on the work and priorities of the team since the last update in September 2024.

e. Evaluating the Effectiveness of the Audit and Standards Advisory Committee

This report summarised the outcomes of the evaluation of the effectiveness of the Audit and Standards Advisory Committee for the municipal year 2024-25.

3.2.5 Forward Plan Items

The following items are due to be presented to the Audit and Standards Advisory Committee meeting on 25<sup>th</sup> September 2025:

- Performance and management of i4b Holdings Ltd and First Wave Housing Ltd
- Strategic Risk Report update
- Annual Auditor's report
- Update on Statement of Accounts and External Audit process

**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 Equity, 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