



**Full Council**  
10 November 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, Corporate 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 last update provided in September 2025.

## **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 once since the last update was provided, and the ASC has not met. A summary of the items discussed and considered at this meeting is set out below.

#### **3.2.2 Audit and Standards Advisory Committee – 25<sup>th</sup> September 2025**

a. Standards Report (including gifts and hospitality)

The purpose of this report was to update the Audit and Standards Advisory Committee on (a) gifts and hospitality registered by Members (b) member training, and (c) a recent complaint concerning breaches of the Member's Code of Conduct at another Local Authority.

b. Self-Referral to the Regulator of Social Housing

This report provided a further update relating to the progress made to date following the Council's self-referral to the Regulator of Social Housing in April.

c. Strategic Risk Register Update

This report provided the Committee with an update on the Council's Strategic Risks as of September 2025.

d. Performance and management of i4B Holdings Ltd and First Wave Housing Ltd

This report provided the Committee with an update on the work of the Housing Companies, i4B Holdings Ltd (i4B) and First Wave Housing (FWH) to deliver against their business plans for 2024-25, which were agreed by the Council as Shareholder of i4B and Guarantor of FWH.

e. London Borough of Brent Interim Auditor's Annual Report 2024-25

This report provided a summary of all the work undertaken during 2024-25 by the Council's appointed external auditor. The core element of the report was the commentary on the value for money (VfM) arrangements.

#### **3.2.3 Forward Plan Items**

The following items are due to be presented to the next meeting of the Audit and Standards Advisory Committee on 3 December 2025:

- Interim Internal Audit Report
- Interim Counter Fraud Report
- Treasury Management mid-term report
- Treasury Management Strategy
- Statement of Accounts and Pension Fund Accounts
- Standards Report

#### **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