



Full Council
20th September 2021

**Report from the Director of Legal,
HR, Audit & Investigations**

**Update Report from the Audit and Standards Advisory
Committee**

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
No. of Appendices:	None
Background Papers:	None
Contact Officer(s): <small>(Name, Title, Contact Details)</small>	Debra Norman, Director of Legal, HR, Audit and Investigations Tel:020 8937 1578 Email: debra.norman@brent.gov.uk

1. Purpose of the Report

- 1.1 This report provides a summary of the activities carried out by the Council's Audit & Standards Advisory Committee (ASAC) and the Audit & Standards Committee (ASC) since the last update provided on 12 July 2021. 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.

2. Recommendation

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

3. Detail

- 3.1 The ASAC and the ASC have met once since the last full Council meeting. This was on July 26 2021. At this meeting the following business was undertaken.

Audit & Standards Advisory Committee

3.2 Standards Report (including Gifts and Hospitality)

An update was provided gifts and hospitality registered by members, and the attendance record for members in relation to mandatory training sessions. The report also provided a briefing concerning a recent legal case involving the Freedom of Information Act and an Independent Person.

3.3 Draft Statement of Accounts

The committee considered the Council's draft 2020/21 Statement of Accounts prior to this being submitted to external audit.

3.4 Annual Governance Statement

The committee considered the Council's draft Annual Governance Statement, prior to this being put before the ASC for decision.

3.5 CIPFA Financial Management Code

This report informed the ASAC of the Chartered Institute of Public Finance and Accountancy (CIPFA) Financial Management Code and outlined how the Council will work towards full compliance with the code in 2021/22.

3.6 Emergency Preparedness Update

This provided an outline of the progress made since the last emergency preparedness update provided in 2020, including details of the type and number of incidents in Brent along with information around initiatives and programmes of work under way to enhance our resilience and emergency response arrangements.

3.7 Corporate Risk Register

An update was provided on the Council's Risk Management position including an updated Corporate Risk Register.

3.8 External Audit's Enquiries of Management

An update was also provided on the changes made by The Financial Reporting Council (FRC) in relation to its expectations for how local authorities are audited. In accordance with these new expectations the committee was asked to review the responses provided by management to external audit Enquiries of Management relating to the council and the pension fund.

3.9 External Audit Progress Report and Sector Update

An update was provided on progress in delivering Grant Thornton's responsibilities as the Council's external auditors, and a summary of emerging

national issues and developments that may be relevant to Brent as a local authority.

Audit and Standards Committee

3.10 Annual Governance Statement

The committee approved, following its consideration by the preceding meeting of the Audit & Standards Advisory Committee, Brent Council's 2020-21 Annual Governance Statement.

Forward Plan Items

3.11 Listed below are the reports that are due to be presented to the next Audit & Standards Advisory Committee meeting on 22 September 2021:

1. Internal Audit and Counter Fraud Progress Reports
2. Standards Report (including gifts and hospitality).
3. External Audit progress report
4. LB Brent 2020/21 Audit Findings Report (including Value for Money update)
5. Statement of Accounts & External Auditor's Report
6. CIFPA Financial Management Code & Assessment
7. To review performance & management of i4B Holdings Ltd and First Wave Housing Ltd

Report sign off:

Debra Norman

Director of Legal, HR, Audit & Investigations