

	<p align="center">Full Council 21 November 2022</p>
	<p align="center">Report from the Corporate Director of Finance and Resources</p>
<p>Audit and Standards Advisory Committee – Vice Chair’s Report</p>	

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>	Minesh Patel, Director of Finance and Resources Tel: 020 8937 4043 Email: minesh.patel@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 21 September 2022. 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 ASC have met once since the last update.

3.2 Audit & Standards Advisory Committee – 29th September 2022

3.2.1 Standards Report

The purpose of this report was to update the Audit and Standards Advisory Committee on gifts and hospitality registered by Members since the last update. The report also included an update on the attendance record for Members in relation to mandatory training sessions.

3.2.2 Complaints and Code of Conduct

This report provided an annual review of the complaints received pursuant to, and a review of the Members' Code of Conduct Complaints procedure.

3.2.3 To review the performance, management and annual accounts of i4B Holdings Ltd and First Wave Housing Ltd

The Committee received an update on i4B Holdings Ltd and First Wave Housing Ltd's recent performance and their draft statement of accounts for the period 2021-22. The report also included an update on their risk registers and recent audit activity.

3.2.4 Emergency Preparedness Update

At the January 2018 Audit Advisory Committee it was resolved that an Emergency Preparedness item be added to the forward plan to be discussed on an annual basis. This report outlined the progress made since the 2021 report, and detailed the type and number of incidents in Brent. The report also provided information on the initiatives and programmes of work under way to enhance the Council's resilience and response arrangements.

3.2.5 Statement of Accounts

The Committee received an update in relation to the Council's 2021-22 Statement of Accounts. The report noted that the Council's draft statement of accounts for 2021-22 was published on the Council's website on the 4th July, three weeks before the deadline required by statutory regulation (31st July). The report noted that the infrastructure issue, which was noted by the Committee in June 2022, had still not been resolved with the Department for Levelling Up, Housing and Communities considering legislative prescription to resolve the issue.

The Committee was asked to consider the key issues and recommendations raised by the External Auditors, consider the corrected audit differences, delegate approval of the draft letter of representation to Grant Thornton to the Corporate Director of Finance and Resources, and delegate signing of the Council's 2021-22 Statement of Accounts to the Chair of the Audit and Standards Committee.

3.2.6 Brent 2021-22 Audit Findings Report

The Committee received a report from Grant Thornton, the Council's External Auditors, providing an update on the 2021-22 Audit Findings.

3.2.7 Brent Pension Fund 2021-22 Audit Findings Report

The Committee received a report from Grant Thornton, the Council's External Auditors, providing an update on their Pension Fund Audit Findings for 2021-22.

3.2.8 Planning Code of Practice Review

The purpose of this report was to update the Committee on the outcome of the Independent Review, and the consequential recommended changes, in relation to the Planning Code of Practice.

3.3 **Audit & Standards Committee – 29th September 2022**

3.3.1 Statement of Accounts

The Committee was asked to note the External Auditors findings and delegate signing of the Statement of Accounts to the Chair of the Audit and Standards Committee, following its consideration by the preceding meeting of the Audit and Standards Advisory Committee.

4. **Forward Plan Items**

4.1 Listed below are the reports that are due to be presented to the next Audit & Standards Advisory Committee meeting on 7th December 2022:

1. Interim Counter Fraud report
2. Interim Internal Audit report
3. Treasury Management mid-term report
4. Treasury Management Strategy
5. External Audit progress report

Report sign off:

Minesh Patel

Corporate Director of Finance and
Resources