

**BRIGHTON & HOVE CITY COUNCIL**  
**AUDIT, STANDARDS & GENERAL PURPOSES COMMITTEE**

**4.00pm 25 JUNE 2024**

**COUNCIL CHAMBER - BRIGHTON TOWN HALL**

# **DECISION LIST**

## **Part One**

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### **7 CONSTITUTIONAL MATTERS**

Decision implemented at close of business on: unless called in

*Ward Affected: All Wards*

#### **RESOLVED –**

That the Audit, Standards, and General Purposes Committee:

- 1) Note this Committee's terms of reference, as set out in Appendix 1 to this report;
- 2) Formally approve the establishment and membership of three Sub-Committees: the Standards Hearings Sub-Committee, the Employment Sub-Committee, and (until the specified date) the Personnel Appeals Sub-Committee, this in accordance with the terms of reference outlined in Appendix 1; and
- 3) Delegate authority to the Monitoring Officer to make any changes to the Procedure for Dealing with Allegations of Breaches of the Code of Conduct for Members and related documents considered necessary to enact recommendation.

### **8 EXTERNAL AUDIT PLAN AND INFORMING THE AUDIT RISK ASSESSMENT 2023/24**

Decision implemented at close of business on: unless called in

*Contact Officer: Nigel Manvell*

*Tel: 01273 293104*

*Ward Affected: All Wards*

**RESOLVED –**

That the Audit, Standards, and General Purposes Committee:

- 1) Notes and considers the documents and notifies the external auditor if there are any additional matters that it considers may also impact on the planned audit work and context for the financial year ending 31 March 2024.
- 2) Notes both the external audit plan and informing the audit risk assessment for 2023/24.
- 3) Approves an increase of the existing accounting policy of a de minimis level of £20,000 for capitalisation of plant, property, and equipment up to £50,000, and authorises the Chief Finance Officer to make necessary changes to the council's accounting policies to reflect the increase.

**9 INTERNAL AUDIT ANNUAL REPORT AND OPINION 2023-24**

Decision implemented at close of business on: unless called in

*Ward Affected: All Wards*

**RESOLVED –**

That the Audit, Standards, and General Purposes Committee:

- 1) Note the work undertaken and the performance of Internal Audit in 2023/24 and the resultant annual opinion of the Chief Internal Auditor.
- 2) Note any significant control issues that should be included in the Council's Annual Governance Statement.
- 3) Consider whether the Council's arrangements for internal audit have proved effective during 2023/24.

**10 COUNTER FRAUD ANNUAL REPORT 2023-24**

Decision implemented at close of business on: unless called in

*Ward Affected: All Wards*

**RESOLVED –**

That the Audit, Standards, and General Purposes Committee:

- 1) Notes the report, providing members with an update on all counter fraud activity completed during 2023/24.

**11 FORMAL APPROVAL OF THE ANNUAL GOVERNANCE STATEMENT 2023-2024**

Decision implemented at close of business on: unless called in

*Contact Officer: Luke Hamblin Tel: 01273 291496*  
*Ward Affected: All Wards*

**RESOLVED –**

That the Audit, Standards, and General Purposes Committee:

- 1) Approve the Annual Governance Statement 2023-2024 in Appendix 1. Once approved, the AGS will be signed by the City Council's Leader and the Chief Executive before publication alongside the City Council's Accounts.

**12 STANDARDS UPDATE**

Decision implemented at close of business on: unless called in

*Contact Officer: Victoria Simpson Tel: 01273 294687*

**RESOLVED –**

That the Audit, Standards, and General Purposes Committee:

- 1) Note the contents of this report.