

Audit, Standards & General Purposes Committee

Date: **21 April 2026**
Time: **4.00pm**
Venue: **Council Chamber, Hove Town Hall**

Members:

Councillors: West (Chair), Loughran (Deputy Chair),
Atkinson, Bagthoth, Guilmant, Helliwell, Hewitt and Meadows

Co-optees: David Bradly (Independent Person), Barbara
Beardwell (Independent Person) and David Gill (Independent
Person)

Contact: **Grace Leonard**
Democratic Services Officer
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Chief Executive
Hove Town Hall
Norton Road
Hove BN3 3BQ

AGENDA

Part One

Page

55 PROCEDURAL BUSINESS

- (a) **Declarations of Substitutes:** Where councillors are unable to attend a meeting, a substitute Member from the same political group may attend, speak and vote in their place for that meeting.
- (b) **Declarations of Interest:**
 - (a) Disclosable pecuniary interests;
 - (b) Any other interests required to be registered under the local code;
 - (c) Any other general interest as a result of which a decision on the matter might reasonably be regarded as affecting you or a partner more than a majority of other people or businesses in the ward/s affected by the decision.

In each case, you need to declare

- (i) the item on the agenda the interest relates to;
- (ii) the nature of the interest; and
- (iii) whether it is a disclosable pecuniary interest or some other interest.

If unsure, Members should seek advice from the committee lawyer or administrator preferably before the meeting.

- (c) **Exclusion of Press and Public:** To consider whether, in view of the nature of the business to be transacted or the nature of the proceedings, the press and public should be excluded from the meeting when any of the following items are under consideration.

Note: Any item appearing in Part Two of the agenda states in its heading the category under which the information disclosed in the report is exempt from disclosure and therefore not available to the press and public. A list and description of the exempt categories is available for public inspection at Brighton and Hove Town Halls and on-line in the Constitution at part 7.1.

56 MINUTES

7 - 12

To consider the minutes of the meeting held on 27 January 2026.

Contact Officer: Grace Leonard

Tel: 01273 291065

57 CHAIR'S COMMUNICATIONS

58 CALL OVER

- (a) Items (61-64) will be read out at the meeting and Members invited

to reserve the items for consideration.

- (b) Those items not reserved will be taken as having been received and the reports' recommendations agreed.

59 PUBLIC INVOLVEMENT

To consider the following matters raised by members of the public:

- (a) **Petitions:** to receive any petitions presented to the full council or at the meeting itself;
- (b) **Written Questions:** to receive any questions submitted by the due date of 10am on the 9 April 2026;
- (c) **Deputations:** to receive any deputations submitted by the due date of 10am on the 9 April 2026.

60 MEMBER INVOLVEMENT

To consider the following matters raised by councillors:

- (a) **Petitions:** to receive any petitions submitted to the full Council or at the meeting itself;
- (b) **Written Questions:** to consider any written questions;
- (c) **Letters:** to consider any letters;
- (d) **Notices of Motion:** to consider any Notices of Motion referred from Council or submitted directly to the Committee.

61 INTERNAL AUDIT STRATEGY AND ANNUAL AUDIT PLAN 2026-27 13 - 38

Contact Officer: Carolyn Sheehan
Ward Affected: All Wards

62 INTERNAL AUDIT AND COUNTER FRAUD QUARTER 3 PROGRESS REPORT 2025/26 39 - 54

Contact Officer: Carolyn Sheehan
Ward Affected: All Wards

63 UPDATE ON REFERRALS UNDER THE COUNCIL'S WHISTLEBLOWING POLICY 55 - 78

Contact Officer: Elizabeth Culbert Tel: 01273 291515
Ward Affected: All Wards

64 STANDARDS UPDATE 79 - 88

Contact Officer: Victoria Simpson Tel: 01273 294687
Ward Affected: All Wards

65 ITEMS REFERRED FOR COUNCIL

- (1)** To consider items to be submitted to a relevant Committee for information.

- (2)** To consider items to be submitted to full Council for information.

In accordance with Procedure Rule 24.3a, the Committee may determine that any item is to be included in its report to Council. In addition, any Group may specify one further item to be included by notifying the Chief Executive no later than 10am on the eighth working day before the Council meeting at which the report is to be made, or if the Committee meeting take place after this deadline, immediately at the conclusion of the Committee meeting

66 ITEMS FOR THE NEXT MEETING

The City Council actively welcomes members of the public and the press to attend its meetings and holds as many of its meetings as possible in public. Provision is also made on the agendas for public questions to committees and details of how questions can be raised can be found on the website and/or on agendas for the meetings.

The closing date for receipt of public questions and deputations for the next meeting is 10am, on the eighth working day before the meeting.

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Infra-red hearing aids are available for use during the meeting. If you require any further information or assistance, please contact the receptionist on arrival.

Further information

For further details and general enquiries about this meeting contact Grace Leonard, (01273 29 1065, email grace.leonard@brighton-hove.gov.uk) or email democratic.services@brighton-hove.gov.uk

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Therefore, by entering the meeting room and using the seats in the chamber you are deemed to be consenting to being filmed and to the possible use of those images and sound recordings for the purpose of web casting and/or Member training. If members of the public do not wish to have their image captured, they should sit in the public gallery area.

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Please inform staff on Reception if this affects you so that you can be directed to the Council Chamber where you can watch the meeting or if you need to take part in the proceedings e.g. because you have submitted a public question.

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- Visitors are admitted on condition that they allow themselves and their belongings to be searched.
- You will be asked to sign in upon arrival and may be asked to show proof of identity.

The following items are not permitted at any of our meetings which are held in public:

- Sharp items e.g. knives (including Swiss army knives) scissors, cutlery and screwdrivers;
- Paint spray or similar items;
- Padlocks, chains and climbing gear;

- Items that make a noise (e.g. whistles, loud hailers, mega phones); and,
- Banners, placards and flags or similar items.

Please restrict the size of bags brought to meetings as there are no facilities for storage of bags or other personal items – all bags will be searched upon entry. You may also be subject to secondary searches once inside the meeting.

Conduct at meetings

Councillors must be able to make themselves heard on behalf of those they represent.

The Mayor or the Chair will not allow behaviour that disrupts council business.

Under the Council's Constitution, Part 3A, Council Procedure Rules 16.2 -16.3, at any meeting of the Council, the Mayor/Chair has the power to order the removal of any member of the public who:

- interrupts the proceedings
- acts in a way that impacts the proper and orderly conduct of the meeting

In the interest of order during a meeting, the Mayor/Chair may suspend or adjourn a meeting for any length of time they decide.

You must follow the Mayor's/Chairs direction, including any requests to sit down or stop acting in a way that disrupts the Council business.

In most meetings, there are no incidents and Council is not disturbed. We hope this continues so there is no need for the Mayor or any Chair of a meeting to take these actions.

Fire & emergency evacuation procedure

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- You should proceed calmly; do not run and do not use the lifts;
- Do not stop to collect personal belongings;
- Once you are outside, please do not wait immediately next to the building, but move some distance away and await further instructions; and
- Do not re-enter the building until told that it is safe to do so

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

4.00pm 27 JANUARY 2026

COUNCIL CHAMBER, HOVE TOWN HALL

MINUTES

Present: Councillor West (Chair) Loughran (Deputy Chair), Atkinson, Baghoth, Guilmant, Hewitt, Meadows, and Robinson

Other Members present: Councillors Rowkins

PART ONE

42 PROCEDURAL BUSINESS

42a Declarations of substitutes

42.1 Councillor Robinson was present as a substitute for Councillor Helliwell.

42b Declarations of interests

42.2 There were none.

42c Exclusion of the press and public

42.3 In accordance with Section 100A of the Local Government Act 1972 ("the Act"), the Committee considered whether the public should be excluded from the meeting during consideration of any item of business on the grounds that it is likely in view of the business to be transacted or the nature of the proceedings, that if members of the public were present during it, there would be disclosure to them of confidential information as defined in Section 100A (3) of the Act.

42.4 **RESOLVED** - That the press and public are not excluded from the meeting.

43 MINUTES

43.1 **RESOLVED** – That the minutes of the previous meeting held on 25 November 2025 be approved and signed as the correct record.

44 CHAIR'S COMMUNICATIONS

44.1 The Chair provided the following communications:

First of all, to say that members will have all received an invitation to the annual training and engagement session regarding the role of Internal Audit and our responsibilities in that regard as a committee. This will take place on 5th March, and I think it's an opportunity to discuss or understand the plan for the year ahead from Internal Audit. So, it won't necessarily just be a repetition of training but it's certainly a matter of engaging your views in what Internal Audit will be doing, so I hope that members will be able to attend that.

We have a number of substantial items before us today, when do we not but we do seem to have quite a lot today, firstly the External Auditors Annual (value for money) Report for 2024/25. This highlights a number of key recommendations on areas of significant weakness, including financial sustainability which is red for the 3rd year running. So, I'm sure we'll be tucking into discussion of that.

Also on our agenda is an update on the budget planning process. Members will note the purpose of the report before us and recommendations, which make clear our role is not to scrutinise the specific budget proposals but to consider whether the council has put in place proper arrangements to secure economy, efficiency and effectiveness in the use of resources, whether the council is ensuring sound budget management and whether steps are being put in place to secure long term financial sustainability. So, I see this to mean that we are giving oversight to the process and achievement of overall goals rather than the individual specific proposals.

I would like to welcome Councillor Rowkins who is standing in for Councillor Taylor, who is unfortunately unable to join us. Councillor Rowkins is here to help support the presentation of the Auditors Annual Report and perhaps also discussion of the budget process too, so welcome.

Members will be aware that on our agenda today we are asked to approve the Code of Corporate Governance, together with giving feedback on the Risk Management Framework, it is our role to provide assurance on the adequacy and effectiveness of the risk management framework. These are key areas of our oversight function which I'm sure members will pay particular attention to. We also have before us the Annual Standards Update and the Annual Surveillance Report, so all very significant items on the agenda.

Finally, I wish to let you know that I have received today a date for my cochlear implant surgery, it's been a long time coming. Subject to pre-op checks going ok, which hopefully they will this time, my surgery will take place on 11th February. Our next committee meeting is 21st April, so with a fair wind I may be able to chair that, but it really is very hard to know what the outcomes will be with my new bionic hearing. It can take some time to get use to it, so we just have to see what happens. But if I'm not able to chair, the honour will pass to our deputy chair, Councillor Loughran.

45 CALL OVER

- 45.1 The Democratic Services Officer called the agenda items to the committee. All items were reserved for discussion.

46 PUBLIC INVOLVEMENT

46.1 No public representations were received.

47 MEMBER INVOLVEMENT

47.1 No member representations were received.

48 AUDITOR'S ANNUAL REPORT (VALUE FOR MONEY) YEAR ENDING 31 MARCH 2025 (2024/25)

48.1 The Committee considered the External Auditor's Annual Report for the year ending 31 March 2025 which reports on the council's value for money arrangements including an assessment of financial and governance arrangements.

48.2 Councillors Atkinson, Bagtho, Guilmant, Loughran, Meadows, Robinson, and West asked questions and contributed to the debate of the report.

48.3 RESOLVED –

That the Audit, Standards, and General Purposes Committee note the Auditor's Annual Report (Value For Money) for the financial year ending 31 March 2025.

49 ANNUAL SURVEILLANCE REPORT 2025

49.1 The Committee considered the Annual Surveillance Report appraising the Committee of the activities that have been undertaken utilising the powers under the Regulation of Investigatory Powers Act 2000 (RIPA) since the last report to Committee in January 2025 and introducing an updated Policy and Guidance document.

49.2 Councillors Guilmant, Hewitt, Meadows, and West asked questions and contributed to the debate of the report.

49.3 RESOLVED –

That the Audit, Standards, and General Purposes Committee:

- 1) Approves the continued use of covert surveillance as an enforcement tool to prevent and detect crime and disorder investigated by its officers, providing the activity is in line with the Council's Policy and Guidance and the necessity and proportionality rules are stringently applied.
- 2) Note the surveillance activity undertaken by the authority since the report to Committee in January 2025 as set out in paragraph 3.3 of the report.
- 3) Approve the continued use of the Policy and Guidance document as set out in Appendix 1 in its updated form.

50 GENERAL FUND DRAFT BUDGET AND RESOURCES UPDATE – 2026-27 TO 2029-30

50.1 The Committee considered an update on the budget planning process for the 2026/27 annual budget and council tax setting process together with Medium Term Financial Plan projections over the next 4-year period, considering whether the Council has put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources, whether the Council ensuring sound budget management and whether the Council is putting on place steps to secure long term financial sustainability.

50.2 Councillors Atkinson, Meadows, and West asked questions and contributed to the debate of the report.

50.3 RESOLVED –

That the Audit, Standards, and General Purposes Committee note the draft budget report set out in Appendix 1 to this report having provided comment on the draft budget report, specifically in respect of the Council's arrangements to secure economy, efficiency and effectiveness, putting in place sound budget management and ensuring the long-term financial sustainability of the organisation.

51 CODE OF CORPORATE GOVERNANCE AND RISK MANAGEMENT FRAMEWORK

51.1 The Committee considered an update to the Council's Code of Corporate Governance, which forms part of the Council's constitution and sets out how the Council's governance arrangements work towards meeting the seven principles of good governance, based on the 'Delivering Good Governance in Local Government Framework 2016' published by The Chartered Institute of Public Finance & Accountancy (CIPFA). The report also included the Risk Management Framework.

51.2 Councillors Guilman, Hewitt, Loughran, and West asked questions and contributed to the debate of the report.

51.3 RESOLVED –

That the Audit, Standards, and General Purposes Committee:

- 1) Approve the Code of Corporate Governance as included in appendix 1.
- 2) Note the current Risk Management Framework as included in appendix 2. Any feedback from the Committee will be taken into account when refreshing the Risk Management Framework for approval by Cabinet.

52 STANDARDS UPDATE

52.1 The Committee considered an update on Standards-related matters, including a review of complaints received in during 2025 alleging that Members have breached the Council's Code of Conduct for Members.

52.2 Councillors Guilmant, Meadows, and West asked questions and contributed to the debate of the report.

52.3 RESOLVED –

That the Audit, Standards, and General Purposes Committee note the report.

53 ITEMS REFERRED FOR COUNCIL

53.1 No items were referred to Full Council for information.

54 ITEMS FOR THE NEXT MEETING

54.1 No items were requested for the next meeting.

The meeting concluded at 7.15pm

Signed

Chair

Dated this

day of

Brighton & Hove City Council

Audit, Standards and General Purposes Committee

Agenda Item 61

Subject: Internal Audit Strategy and Annual Audit Plan 2026/27

Date of meeting: 21st April 2026

Report of: Director of Property and Finance (S151)

Contact Officer: Carolyn Sheehan (Audit Manager)
Email: carolyn.sheehan@brighton-hove.gov.uk

Mark Winton (Acting Chief Internal Auditor)
Email: mark.winton@eastsussex.gov.uk

Ward(s) affected: All

For general release

1. Purpose of the report and policy context

1.1 The purpose of this report is to present the Internal Audit Strategy and Annual Internal Audit Plan for 2026/27 to the Committee.

1.2 Underpinning the work of the Internal Audit Service in delivering the Annual Internal Audit Plan are the key principles and objectives as set out in the Internal Audit Strategy and Charter. These are presented alongside the Annual Internal Audit Plan for 2026/27 as good practice dictates that these should be updated and reviewed on an annual basis.

2. Recommendations

2.1 That Committee approves the Internal Audit Strategy and Internal Audit Plan and notes the Internal Audit Charter.

3. Context and background information

3.1 The statutory basis for Internal Audit in local government is provided in the Accounts and Audit Regulations 2015, which require a local authority to “*undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes*”.

3.2 The Accounts and Audit Regulations contain the expectation that Internal Audit will take into account public sector internal audit standards or guidance. It is therefore important to note that, with effect from 1 April 2025, the Public Sector Internal Audit Standards (PSIAS) has been replaced by new Global Internal Audit Standards (GIAS).

3.3 The Internal Audit Strategy details the priorities for delivering an effective internal audit and counter fraud service together with details of the quality

assurance and performance management arrangements for the coming year.

3.4 Through approving the Internal Audit Strategy alongside the Annual Internal Audit Plan for 2026/27, the link between the work of Internal Audit and the high-level strategic vision of the Council is apparent.

3.5 The Internal Audit Plan for 2026/27 is a risk-based programme of work, as set out at Appendix A. There are several core elements to the Plan that are likely to feature each year such as:

- Reviewing corporate governance arrangements to inform the Annual Governance Statement;
- Grant certification; and
- Counter fraud activity, including participation in the National Fraud Initiative (NFI)

3.6 Once these core elements of the Plan and follow up reviews are accounted for, the remaining audits shown in the proposed Plan have been included based on a risk priority which has been assessed following extensive consultation, along with consideration of risk registers and liaison with other local authority internal audit services.

3.7 The draft Strategy and Plan was also presented at a meeting of the Corporate Leadership Team 24th March 2026.

3.8 The Chief Internal Auditor is confident that the Internal Audit Plan provides sufficient coverage across the Council's activities to enable him to form an overall opinion on the adequacy of the Council's governance, risk management and internal control arrangements for the year.

3.9 Internal Audit and Counter Fraud have continued to plan for 1860 available days for 2026/27 which includes 450 days funded by the Housing Revenue Account (HRA) for investigation of tenancy fraud.

4. Analysis and consideration of alternative options

4.1 In previous years the audit plan has been delivered in partnership with our colleagues from East Sussex County Council and Surrey County Council as part of Orbis Internal Audit. The service has been delivered predominantly by a sovereign team of staff based at Brighton & Hove City Council supplemented by two specialist teams (ICT and Corporate Fraud) who will undertake audit work across the Orbis partnership. There are also resources in place to allow for the delivery of external IT and other specialist audits if required.

4.2 The current review and proposal for the future Internal Audit Services may have an impact on available resources during 2026-27. We have made some provision for this in our planning and will update the Committee, through our quarterly reporting, if further changes to the audit plan are required.

5. Community engagement and consultation

- 5.1 The process of compiling the Internal Audit plan has involved substantial consultations, including with members of the Corporate Leadership Team, heads of service and other senior management staff.

6. Financial implications

- 6.1 It is expected that the 2026/27 Internal Audit plan will be delivered within the proposed budgetary resources.
- 6.2 The strategy, audit plan and actions that are taken in response to internal audit findings together support the robustness and resilience of the Council's practices and procedures for the delivery of the Council's overall objectives.

Name of finance officer consulted: Haley Woollard

Date consulted: (24/03/26)

7. Legal implications

- 7.1 This report sets out the Council's plan for complying with Regulation 5 of the Accounts and Audit Regulations 2015 which requires the Council to 'undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes.' It is within the delegated authority of the Council's Audit, Standards and General Purposes Committee to approve the Plan.

Name of lawyer consulted: Victoria Simpson Date consulted (25/03/26):

8. Risk implications

- 8.1 The Internal Audit Strategy and Plan is based on a combination of management's assessment of risk (including that set out within the departmental and strategic risk registers) and our own risk assessment of the Council's major systems and other auditable areas. Issues arising from individual audit reports, will be summarised in quarterly progress reports to this Committee, and action plans will be formally agreed to mitigate risks. It is a management responsibility to establish and maintain internal control systems and to ensure that resources are properly applied, risks appropriately managed and outcomes achieved.

9. Equalities implications

- 9.1 There are no direct equalities implications.

10. Sustainability implications

- 10.1 There are no sustainability implications.

11. Other Implications

- 11.1 There are no other implications

12. Conclusion

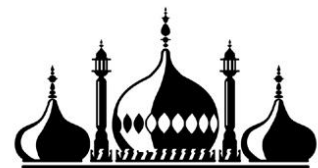
12.1 The Internal Audit Strategy and Internal Audit Plan, attached at Appendix 1, sets out proposals for maintaining an adequate and effective system of internal audit for 2026/27.

Supporting Documentation

Appendices

1. Internal Audit Strategy and Internal Audit Plan 2026/27
2. Detailed Annual Internal Audit Plan 2026/27
3. Internal Audit Charter

Internal Audit Strategy and Annual Audit Plan 2026-2027



**Brighton & Hove
City Council**

1. Role of Internal Audit

1.1 The full role and scope of the Council's Internal Audit Service is set out within the Internal Audit Charter and Terms of Reference (attached as Appendix 3).

1.2 The purpose of Internal Audit, as defined within Global Internal Audit Standards (GIAS), is to 'strengthen the organisation's ability to create, protect, and sustain value by providing the board and management with independent, risk based, and objective assurance, advice, insight and foresight'.

1.3 Internal audit activity, and the organisation's response to it, enhances the organisation's:

- Successful achievement of its objectives;
- Governance, risk management and control processes;
- Decision making and oversight;
- Reputation and credibility with its stakeholders;
- Ability to serve the public interest.

2. Risk Assessment and Audit Planning

2.1 Brighton and Hove City Council's Internal Audit Strategy and Annual Audit Plan is updated annually and is based on a number of factors, especially management's assessment of risk (including that set out within the strategic and departmental risk registers) and our own risk assessment of the Council's major systems and other auditable areas. This allows us to prioritise those areas to be included within the audit plan on the basis of risk.

2.2 The annual planning process has once again involved consultation with a range of stakeholders to ensure that their views on risks and current issues, within individual directorates and corporately, are identified and considered. In order to ensure that the most effective use is made of available resources, and to avoid duplication and to minimise service disruption, efforts continue to be made to identify, and where possible, rely upon, other sources of assurance available. The following diagram sets out the various sources of information used to inform our 2026/27 audit planning process:



2.3 Through this process, we are able to identify key areas for audit activity, including strategic risks and issues, key priority projects and programmes, priority service reviews, key financial systems, and grant claims. We also earmark time for emerging risk which enables us to respond to the rapidly changing risk landscape across the Authority.

2.4 In order to ensure audit and assurance activity is properly focussed on supporting the delivery of the Council's priorities, the audit plan has taken into account the key corporate priority outcomes of the Council as set out within the Council Plan. These are:

- A city to be proud of;
- A fair and inclusive city;
- A healthy city where people thrive; and
- A responsible council with well-run services.

2.5 In producing the audit plan (which is set out in Appendix 2) the following key principles continue to be applied:

- Key financial systems are subject to a cyclical programme of audits covering, as a minimum, compliance against key controls;
- Previous reviews which resulted in 'minimal assurance,' or 'partial assurance' audit opinions will be subject to a specific follow-up review to assess the effective implementation by management of agreed actions; and
- Any reviews which we were unable to deliver during the previous financial year will be considered once again as part of our audit planning risk assessment and prioritised as appropriate.

2.6 It should be noted that the 2026/27 audit plan remains as flexible as possible, in accordance with professional standards. A key driver for this is the timetable around Local Government Reorganisation (LGR) and Devolution across Sussex. Given that, at the time of producing this strategy and plan, the final decisions as to the LGR arrangements within

Sussex were still awaited and implementation plans were still to be developed, it has not been possible to determine the specific nature of internal audit activities in this area. However, it is clear that Internal Audit support and assurance will be required in support of LGR and so provision has been made within the plan accordingly. As arrangements develop, we will work closely with management to identify and define specific areas of activity as needed.

2.7 Given the likelihood of the plan needing to flex within the year ahead, we have identified, at the end of Appendix 2, additional audit assignments that may, on a risk-prioritised basis, be drawn into our workload if planned audits are postponed or cancelled. It is also important to recognise that the Internal Audit service itself is likely to need to remodel and adapt to the emerging position around LGR. As such, we have included time within the audit plan to provide capacity to undertake this work, updates on which will be provided as the position becomes clearer.

2.8 In addition to all planned activity, formal action tracking arrangements remain in place to monitor the implementation by management of all individual high-priority agreed actions, with the results of this work reported to the Corporate Leadership Team and the Audit, Standards and General Purposes Committee on a quarterly basis.

2.9 The Internal Audit service for Brighton and Hove City Council continues, for the time being, to be delivered in partnership with Surrey County Council and East Sussex County Council. In so doing, we are able to deliver high quality and cost-effective assurance services to each partner, drawing upon the wide range of skills and experience from across the various teams. The size and scale of the partnership has also enabled us to invest in specialist IT Audit and Counter Fraud services, to the benefit of each partner council and external fee-paying clients. It should be noted however, that following a recent review by the partner councils, it is now likely that the current partnership model will be coming to an end, with alternative arrangements currently subject to consultation. Further updates on this will be provided in due course.

3. Key Issues

3.1 In times of significant transformation, organisations must both manage change effectively and ensure that core controls remain in place. In order to respond to the continued reduction in financial resources and the increased demand for services, the Council needs to consider some radical changes to its service offer in many areas.

3.2 Internal Audit must therefore be able to provide an opinion and assurance that covers the control environment in relation to both existing systems and these new developments. It is also essential that this work is undertaken in a flexible and supportive manner, in conjunction with management, to ensure that both risks and opportunities are properly considered.

3.3 As explained previously, in recognition of current uncertainties and that in some cases, sufficient information regarding the full extent of future changes and associated

risks may not yet be known, the 2026/27 audit plan will, as in previous years, include a proportion of time classified as 'Emerging Risks'. This approach has been adopted to enable Internal Audit to react appropriately throughout the year as new risks materialise and to ensure that expertise in governance, risk and internal control can be utilised early in the change process.

3.5 In view of the above, Internal Audit will continue to work closely with senior management and Members throughout the year to identify any new risks and to agree how and where audit resources can be utilised to best effect.

3.6 Other priority areas identified for inclusion within the audit plan include:

- Key Financial Systems;
- Cyber Security and Information Governance;
- Digital Innovation and Transformation;
- Procurement and Contract Management; and
- Follow up of previous Partial Assurance audits.

IT Audit

3.7 The ICT environment is undergoing a number of significant changes, including enhancements to cybersecurity arrangements, the disaggregation of Orbis IT&D, and the replacement of the IT Service Desk Management tool. These developments, coupled with additional pressures arising from Local Government Reorganisation and Devolution, make it challenging to develop a detailed IT audit plan for 2026/27 at this stage.

3.8 To ensure we continue to address high-risk areas and priorities while maintaining flexibility in our approach, we have allocated a number of days to IT audit. These days will be assigned to specific audit engagements, which will be determined during the year in consultation with IT&D and the Senior Information Risk Owner (SIRO), all of which will be reported to the Audit, Standards and General Purposes Committee in a timely manner. At this time, potential areas of coverage include:

- Cyber incident response plans;
- Network access management;
- Building access management;
- Patch management;
- Vulnerability scanning and event management;
- Supply chain cyber security monitoring arrangements;
- Back-up arrangements.

3.9 We will continue to support the Cybersecurity Programme Board and the disaggregation of IT&D by providing independent advice, scrutiny, and support regarding risk, control, probity, and governance matters. In addition, we will undertake the Cybersecurity Topical Requirement as mandated by the International Professional Practices Framework (IPPF).

3.11 The results of all audit work undertaken will be summarised within quarterly update reports to Corporate Leadership Team and the Audit, Standards and General Purposes Committee, along with any common themes and findings arising from our work.

4. Counter Fraud

4.1 Managing the risk of fraud and corruption remains the responsibility of management. Internal Audit will, however, be alert in all its work to risks and exposures that could allow fraud or corruption and will investigate allegations of fraud and corruption in line with the Council's Anti-Fraud and Corruption Strategy and Framework.

4.2 The Chief Internal Auditor should be informed of all suspected or detected fraud, corruption, or irregularity in order to consider the adequacy of the relevant controls and evaluate the implication for their opinion on the control environment.

4.3 In addition, Internal Audit will promote an anti-fraud and corruption culture within the Council to aid the prevention and detection of fraud. Through the work of the Counter Fraud Team, Internal Audit will maintain a fraud risk assessment and deliver a programme of proactive and reactive counter fraud services to help ensure that the Council continues to protect its services from fraud loss. This will include leading on the National Fraud Initiative data matching exercise on behalf of the Council.

5. Matching Audit Needs to Resources

5.1 The overall aim of the Internal Audit Strategy is to allocate available internal audit resources so as to focus on the highest risk areas and to enable an annual opinion to be given on the adequacy and effectiveness of the Council's governance, risk management, and internal control arrangements.

5.2 In addition to this, resources have been allocated to the external bodies for whom Orbis Internal Audit also provide internal audit services, at an appropriate charge. These include Horsham District Council, Hastings Borough Council, Elmbridge Borough Council, East Sussex Fire Authority and South Downs National Park.

5.3 Internal audit activities will be delivered by a range of staff from across the Internal Audit Service, maximising the value from a wide range of skills and experience available. In the small number of instances where sufficient expertise is not available from within the team, mainly in highly technical or specialist areas, the option of engaging externally provided specialist resources will continue to be considered.

5.4 The following table summarises the level of audit resources expected to be available for the Council in 2026/27 (expressed in days), compared to the equivalent number of planned days in previous years. As can be seen, the total estimated resource for 2026/27 remains the same as in the previous year. The overall level of planned resource continues to be considered sufficient to allow Internal Audit to deliver its risk-

based plan in accordance with professional standards¹ and to enable the Chief Internal Auditor to provide his annual audit opinion.

Table 1: Annual Internal Audit Plan – Plan Days

	2023/24	2024/25	2025/26	2026/27
Internal Audit and Counter Fraud Days	1,365	1,410	1,410	1,410
Housing Tenancy Fraud *	450	450	450	450
Total Audit & Counter Fraud Days	1,815	1,860	1,860	1,860

*Provision of additional audit days to deliver housing tenancy fraud work funded by HRA.

6. Audit Approach

6.1 The approach of Internal Audit is to use risk-based reviews, supplemented in some areas by the use of compliance audits and themed reviews. All audits have regard to management’s arrangements for:

- Achievement of the organisation’s objectives;
- Reliability and integrity of financial and operational information;
- Effectiveness and efficiency of operations and programmes;
- Safeguarding of assets; and
- Compliance with laws, regulations, policies, procedures, and contracts.

6.2 In addition to these audits, and the advice on controls given on specific development areas which are separately identified within the plan, there are a number of generic areas where there are increasing demands upon Internal Audit, some of which cannot be planned in advance. For this reason, time is built into the plan to cover the following:

- Contingency – an allowance of days to provide capacity for unplanned work, including special audits and management investigations. This contingency also allows for the completion of work in progress from the 2025/26 plan;
- Advice, Management, Liaison and Planning - an allowance to cover provision of ad hoc advice on risk, audit and control issues, audit planning and annual reporting, ongoing liaison with service management and Members, and audit management time in support of the delivery of all audit work, planned and unplanned.

6.3 In delivering this strategy and plan, we will ensure that liaison has taken place with the Council’s external auditors, Grant Thornton, to ensure that the use of audit resources is maximised, duplication of work is avoided, and statutory requirements are met.

7. Training and Development

¹ Global Internal Audit Standards

7.1 The effectiveness of the Internal Audit Service depends significantly on the quality, training, and experience of its staff. Training needs of individual staff members are identified through a formal performance and development process and are delivered and monitored through on-going management supervision.

7.2 The team is also committed to coaching and mentoring its staff, and to providing opportunities for appropriate professional development. This is reflected in the high proportion of staff holding a professional internal audit or accountancy qualification as well as numerous members of the team continuing with professional training during 2026/27.

8. Quality and Performance

8.1 All internal audit teams in the public sector will be working to new internal audit standards, being a combination of 'Global Internal Audit Standards' (GIAS) and the 'Application Note, GIAS in the UK Public Sector'. These Standards replace the previous Public Sector Internal Audit Standards (PSIAS) and have led to some updating of internal documentation, such as our Internal Audit Charter (an updated version of the Charter was presented to this Committee in September 2025). At the same meeting, our self-assessment against the GIAS was also reported which, overall, demonstrated a high level of conformance with the standards, with only a small number of relatively minor actions arising.

8.2 The results of our last independent external assessment (against the Public Sector Internal Audit Standards), completed by the Chartered Institute of Internal Auditors (IIA) in autumn 2022, were reported to Audit Committee in March 2023. Internal Audit was assessed as achieving the highest level of conformance available against professional standards with no areas of non-compliance identified, and therefore no formal recommendations for improvement arising. In summary, the service was assessed as:

Excellent in:

- Reflection of the Standards
- Focus on performance, risk and adding value

Good in:

- Operating with efficiency
- Quality Assurance and Improvement Programme

Satisfactory in:

- Coordinating and maximising assurance

8.4 In addition, the performance of Internal Audit continues to be measured against key service targets focussing on service quality, productivity and efficiency, compliance with professional standards, impact/influence and our staff. These are all underpinned by appropriate key performance indicators as set out in Table 2 below.

8.5 At a detailed level, each audit assignment is monitored, and customer feedback sought. There is also ongoing performance appraisals and supervision for all Internal Audit staff during the year to support them in achieving their personal targets.

8.6 Along with the individual reports to management for each audit assignment, reports on key audit findings and the delivery of the audit plan are prepared for the Corporate Leadership Team and the Audit, Standards and General Purposes Committee on a quarterly basis. An Annual Internal Audit Opinion is also produced each year.

8.7 Whilst Internal Audit liaises closely with other internal audit services through the Sussex and Surrey audit and counter fraud groups, the Home Counties Chief Internal Auditors’ Group and the Local Authority Chief Auditors’ Network, we are continuing to develop joint working arrangements with other local authority audit teams to help improve resilience and make better use of our collective resources.

Table 2: Performance Indicators

Aspect of Service	Orbis IA Performance Indicators	Target
Quality	<ul style="list-style-type: none"> Annual Audit Plan agreed by Audit Committee Annual Audit Report and Opinion Customer satisfaction levels 	<p>By end April</p> <p>By end July. To inform Annual Governance Statement (AGS)</p> <p>90% satisfied.</p>
Productivity and Process Efficiency	<ul style="list-style-type: none"> Audit Plan – completion to draft report stage by 31 March 2026 Audit Plan – percentage of planned days delivered by 31st March 2026 	<p>90%</p> <p>90%</p>
Compliance with Professional Standards	<ul style="list-style-type: none"> Global Internal Audit Standards Relevant legislation such as the Police and Criminal Evidence Act, Criminal Procedures, and Investigations Act 	<p>Conforms</p> <p>Conforms</p>
Outcomes and degree of influence	<ul style="list-style-type: none"> Implementation of management actions agreed in response to audit findings 	<p>95% for high priority actions</p>
Our Staff	<ul style="list-style-type: none"> Professionally Qualified/Accredited 	<p>80%</p>



Mark Winton - Acting Chief Internal Auditor

INTERNAL AUDIT PLAN 2026/27



Review Name	Outline Objective
Key Financial Systems	
Accounts Receivable	To review the processes and key controls relating to the accounts receivable system, including those in place for ensuring the accuracy of customer details, completeness, accuracy and timeliness of invoicing, recording and matching payments to invoices, and debt recovery.
Accounts Payable	To review processes and key controls within the accounts payable system, including controls in place for ordering, the creation and maintenance of supplier details, goods receipting and the payment of invoices.
Payroll	To review processes and key controls in the staff payment system, including those relating to payroll deductions, starters, leavers, temporary and permanent payments, and variations of pay.
Housing Benefit and Council Tax Reduction	To review Housing Benefit and Council Tax Reduction controls to ensure that benefits are accurately and promptly paid to those with a legitimate entitlement.
Council Tax	To provide assurance that controls over council tax collection are effective, including billing, collection, recovery and the award of discounts.
Housing Rents	To provide assurance that effective controls are in place for the billing and collection of housing rents.
Treasury Management	To ensure that effective controls are in place over the Council's borrowing and investments, including cash flow management and the monitoring and reporting of performance.
Budget Management	A review of the Council's budget management arrangements, to include an assessment of the extent to which planned savings are being delivered and the effectiveness of expenditure controls.
Income Cash & Banking	To ensure that effective controls are in place for income and cash transactions so that all income is appropriately recorded and reported.
Compliance with Procurement Contract Standing Orders	Following on from the audit review of implementation of the new contract standing orders, this review will assess compliance across the Council.
Support for Strategic Projects and Programmes	
Local Government Reorganisation Programme	To provide support, advice and assurance to the Council on matters of risk, governance and control as the changing local government landscape under Local Government Reorganisation starts to become clearer.

INTERNAL AUDIT PLAN 2026/27



Review Name	Outline Objective
Devolution Programme	To provide support, advice and assurance to the Council on matters of risk, governance and control as the changing local government landscape under Devolution starts to become clearer.
Corporate Systems Improvement Programme	Provide independent advice, support and challenge on risk, control, probity and governance issues in respect of this programme, including the provision of post go-live activity as agreed with the Board.
Risk Management	To assess the adequacy and effectiveness of arrangements in place to identify, assess and mitigate risk across the Council.
Corporate Governance	To review the adequacy of corporate governance arrangements within the Council.
Project Management – Business Plans	To review the process and adequacy of business plans that support and inform decisions regarding investment projects and programmes across the Council.
IT and Information Governance Audits	
IT and Information Governance Audits	To ensure we continue to address high-risk areas and priorities while maintaining flexibility in our approach, we have allocated a number of days to ICT audit. These days will be assigned to specific audit engagements, which will be determined throughout the year in consultation with IT&D and the Senior Information Risk Owner (SIRO).
Other Focus Areas	
Public Health Grant Governance Arrangements	To provide assurance that the governance arrangements for the public health grant, including financial management and reporting are robust.
Home to School Transport	To provide assurance that controls are in place to ensure that transport is provided only where it is required, in accordance with the Council’s statutory obligations and policies, and that value for money is being delivered from its contracts
Commissioning High Cost Care Placements	To review commissioning arrangements in place for determining and resourcing suitable high need care placements for children. This review will provide assurance that key controls are operating as intended.
Homelessness	To evaluate the Council’s end-to-end process in relation to homelessness, including reviewing the procedures and systems in place to ensure the Council’s response to helping people facing homelessness is in accordance with legislation (Homelessness Reduction Act) and Council policies.

INTERNAL AUDIT PLAN 2026/27




Review Name	Outline Objective
Leaseholder Arrangements	To review controls in place for leaseholders, ensuring charges and invoicing are accurate and income collection is appropriately managed.
Deprivation of Liberty Safeguards	To review the controls in place to ensure that the process is robust efficient regarding wait times, documentation of steps and decisions taken in a timely manner, and compliance with legislation and regulations.
Environmental Services Waste Contract Management	To review the arrangements in place to ensure that all supplier contracts are effectively managed, including costs being controlled and services are delivered in accordance with specifications and service expectations.
King Alfred Programme Assurance	To provide assurance that the programme to deliver a new leisure centre on Hove seafront is operating as expected and risks are managed appropriately,
Integrated Community Equipment Contract Management	To undertake a contract management review which will include assessing the arrangements over governance, performance management, payment mechanisms and processes.
School Audits	
School Audits	We will continue our audit coverage in schools which will involve a range of assurance work, including key controls testing in individual schools and follow-ups of previous audit work where appropriate.
Follow Up Reviews	
Children's Direct Payments	To follow-up previous audit work completed in 2025/26 where the final opinion given was of Partial or Minimal Assurance. The work will ensure that agreed actions have been implemented as expected for each of the identified follow-up audits in order that the control environment is strengthened within the area under review.
Off Payroll Payments (IR35)	
Attendance Management	
Temporary Accommodation – Block Booked and Spot Purchase Payments	
Reactive and Planned Maintenance	
Contract Management Compliance (Facilities & Building Services)	
Prepayment Vouchers -Huggg	

INTERNAL AUDIT PLAN 2026/27



Review Name	Outline Objective
Brighton Centre – Cultural Compliance	
Grant Certification	
Local Transport Capital Block Funding	To check and certify various capital grants for road maintenance and pothole repair, including Network North funding in accordance with the requirements of the Department for Transport.
Bus Subsidy Grant	To check and certify the grants in accordance with the requirements of the Department for Transport.
Contingencies	
Anti-Fraud and Corruption	To cover the investigation of potential fraud and irregularity allegations as well as proactive counter fraud activities, including the National Fraud Initiative (NFI) data matching exercise.
Housing Tenancy Fraud	To deliver investigations into housing tenancy fraud and illegal subletting to help ensure that housing is provided to those most in need. The CIPFA Fraud and Corruption Tracker places housing fraud as the largest threat to local authorities.
Emerging Risks	A contingency budget to allow work to be undertaken on new risks and issues identified by Orbis IA and/or referred by management during the year.
General Contingency	A contingency budget to allow for effective management of the annual programme of work as the year progresses.
Internal Audit Service Management and Delivery	
Action Tracking	Ongoing action tracking and reporting of agreed, high risk actions.
Internal Audit & Fraud Management	Overall management of all audit and counter fraud activity, including work allocation, work scheduling and Orbis Audit Manager meetings.
Audit Committee Reporting, Attendance and Other Member Support	Production of periodic reports to management and Audit Standards and General Purposes Committee covering results of all audit and anti-fraud activity.
Client Service Liaison	Liaison with clients and departmental management teams throughout the year.
Client Support and Advice	Ad hoc advice, guidance and support on risk, internal control and governance matters provided to clients and services throughout the year.
Impact of Orbis Service Review on Internal Audit	Capacity for the service to consider and manage the potential implications on internal audit and counter fraud services following the Orbis Service Review, in order to

<h1 style="margin: 0;">INTERNAL AUDIT PLAN</h1> <h2 style="margin: 0;">2026/27</h2>	 <p>Brighton & Hove City Council</p>
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Review Name	Outline Objective
	ensure that the service remains effective and fit for purpose.
Internal Audit Developments	Internal Audit and counter fraud service developments, including quality improvement and ensuring compliance with Global Internal Audit Standards.
Organisational Management Support	Attendance and ongoing support to organisational management meetings, e.g. Governance Panel, etc.
System Development & Administration	Development and administration of audit and fraud management systems.

Other Auditable Areas Identified During the Audit Planning Process	
Termination of Tenancy	<p>These are potential audits that could be drawn into the 2026/27 annual programme of work on a risk-basis should other audits be postponed or deferred or should available contingency time allow for it. In the event that any of these reviews are not completed in 2025/26, they will be considered for inclusion in future year's audit plans.</p>
Violence Against Women & Girls Programme	
Highways Contract Management	
Parking Dispensations	
Residential Children's Homes	
Environmental Services – Stores & Stock Control	
Health and Safety	
Children In care	
Housing Partnerships	
Blue Badges	
Financial Assessments – Adult Social Care	

INTERNAL AUDIT CHARTER

1. Introduction

This Charter describes for the Council the purpose, authority and responsibilities of the Internal Audit function in accordance with the Global Internal Audit Standards (GIAS) and the Local Government Application Note.

The GIAS require that the Charter must be reviewed periodically and presented to “the board” for approval. In addition, senior management have a key role in providing input to the board and the Chief Internal Auditor. For the purposes of this charter “senior management” will be the Corporate Leadership Team (CLT) and the board will be the Audit, Standards and General Purposes Committee.

The Charter shall be reviewed annually and approved by CLT and the Audit, Standards and General Purposes Committee. The Chief Internal Auditor is responsible for applying this Charter and keeping it up to date.

2. Internal Audit Purpose

The mission of Internal Audit is to enhance and protect organisational value by providing risk-based and objective assurance, advice and insight.

The purpose statement included in the GIAS states “Internal auditing strengthens the organisation’s ability to create, protect, and sustain value by providing the board and management with independent, risk-based, and objective assurance, advice, insight, and foresight.

Internal auditing enhances the organisation’s:

- Successful achievement of its objectives.
- Governance, risk management, and control processes.
- Decision-making and oversight.
- Reputation and credibility with its stakeholders.
- Ability to serve the public interest.

Internal auditing is most effective when:

- It is performed by competent professionals in conformance with the Global Internal Audit Standards, which are set in the public interest.
- The internal audit function is independently positioned with direct accountability to the board.
- Internal auditors are free from undue influence and committed to making objective assessments.”

Internal Audit supports the whole Council to deliver economic, efficient and effective services and achieve the Council’s vision, priorities and values.

3. Statutory Requirement

Internal audit is a statutory service in the context of the Accounts and Audit Regulations 2015, which require every local authority to maintain an effective internal

audit to evaluate the effectiveness of its risk management, control and governance processes taking into account GIAS or guidance.

These regulations require any officer or Member of the Council to:

- make available such documents and records; and
- supply such information and explanations; as are considered necessary by those conducting the audit.

This statutory role is recognised and endorsed within the Council's Financial Regulations.

In addition, the Council's S151 Officer has a statutory duty under Section 151 of the Local Government Act 1972 to establish a clear framework for the proper administration of the authority's financial affairs. To perform that duty the Section 151 Officer relies, amongst other things, upon the work of Internal Audit in reviewing the operation of systems of internal control and financial management.

4. Internal Audit Mandate

Annually, the Chief Internal Auditor is required to provide to the Audit Committee an overall opinion on the Council's internal control environment, risk management arrangements and governance framework to support the Annual Governance Statement.

Internal Audit is not responsible for control systems. Responsibility for effective internal control and risk management rests with the management of the Council.

Internal audit activity must be free from interference in determining the scope of activity, performing work and communicating results.

The scope of Internal Audit includes the entire control environment and therefore all of the Council's operations, resources, services and responsibilities in relation to other bodies. In order to identify audit coverage, activities are prioritised based on risk, using a combination of Internal Audit and management risk assessment (as set out within Council risk registers). Extensive consultation also takes place with key stakeholders and horizon scanning is undertaken to ensure audit activity is proactive and future focussed.

Internal audit activity will include an evaluation of the effectiveness of the organisation's risk management arrangements and risk exposures relating to:

- Achievement of the organisation's strategic objectives;
- Reliability and integrity of financial and operational information;
- Efficiency and effectiveness of operations and activities;
- Safeguarding of assets; and
- Compliance with laws, regulations, policies, procedures and contracts.

5. Independence

Internal Audit will remain sufficiently independent of the activities that it audits to enable auditors to perform their duties in a way that allows them to make impartial and effective professional judgements and recommendations. Internal auditors should not have any operational responsibilities.

Internal auditors will not review specific areas of the Council's operation in which they have previously worked, until a period of at least 12 months has elapsed.

Internal Audit is involved in the determination of its priorities in consultation with those charged with governance. The Chief Internal Auditor has direct access to, and freedom to report in their own name and without fear of favour to, all officers and Members and particularly those charged with governance. This independence is further safeguarded by ensuring that the Chief Internal Auditor's formal appraisal/performance review is not inappropriately influenced by those subject to audit. This is achieved by ensuring that both the Chief Executive and the Chairman of the Audit Committee have the opportunity to contribute to this performance review.

All Internal Audit staff are required to make an annual declaration of interest to ensure that objectivity is not impaired and that any potential conflicts of interest are appropriately managed.

6. Appointment and Removal of the Chief Internal Auditor

The role of Chief Internal Auditor is a shared appointment across the 3 Orbis partner authorities (East Sussex County Council, Surrey County Council and Brighton & Hove City Council). In order to ensure organisational independence is achieved, all decisions regarding the appointment and removal of the Chief Internal Auditor will be made following appropriate consultation with Member representatives from each of the authorities' audit committees.

7. Reporting Lines

Regardless of line management arrangements, the Chief Internal Auditor has free and unfettered access to report to the S151 Officer; the Monitoring Officer; the Chief Executive; the Audit Committee Chair; the Leader of the Council and the Council's External Auditor. This includes periodic administrative reporting arrangements to an individual in the organisation who can support the internal audit function's pursuit of the internal audit mandate.

There is a functional reporting relationship between the Chief Internal Auditor and the Audit Committee, who will receive reports on a periodic basis – as agreed with the Chair of the Audit Committee – on the results of audit activity and details of Internal Audit performance, including progress on delivering the audit plan. If deemed necessary by either party, the Audit Committee and Chief Internal Auditor may meet together privately, without management present.

These reporting arrangements feed into and support the maintenance of the independence of the function.

8. Fraud & Corruption

Managing the risk of fraud and corruption is the responsibility of management. Internal Audit will, however, be alert in all its work to risks and exposures that could allow fraud or corruption and will investigate allegations of fraud and corruption in line with the Council's Anti-Fraud and Corruption Strategy.

The Chief Internal Auditor should be informed of all suspected or detected fraud, corruption or irregularity in order to consider the adequacy of the relevant controls and evaluate the implication for their opinion on the control environment.

Internal Audit will promote an anti-fraud and corruption culture within the Council to aid the prevention and detection of fraud.

9. Consultancy Work

Internal Audit may also provide consultancy services, generally advisory in nature, at the request of the organisation. In such circumstances, appropriate arrangements will be put in place to safeguard the independence of Internal Audit and, where this work is not already included within the approved audit plan and may affect the level of assurance work undertaken; this will be reported to the Audit Committee.

In order to help services to develop greater understanding of audit work and have a point of contact in relation to any support they may need, Internal Audit has put in place a set of service liaison arrangements that provide a specific named contact for each service; and, regular liaison meetings. The arrangements also enable Internal Audit to keep in touch with key developments within services that may impact on its work.

10. Resources

The work of Internal Audit is driven by the annual Internal Audit Plan, which is approved each year by the Audit Committee. The Chief Internal Auditor is responsible for ensuring that Internal Audit resources are sufficient to meet its responsibilities and achieve its objectives.

Internal Audit must be appropriately staffed in terms of numbers, grades, qualifications and experience, having regard to its objectives and to professional standards. Internal Auditors need to be properly trained to fulfil their responsibilities and should maintain their professional competence through an appropriate ongoing development programme.

The Chief Internal Auditor is responsible for appointing Internal Audit staff and will ensure that appointments are made in order to achieve the appropriate mix of qualifications, experience and audit skills. The Chief Internal Auditor may engage the use of external resources where it is considered appropriate, including the use of specialist providers.

11. Due Professional Care

The work of Internal Audit will be performed with due professional care and in accordance with the GIAS, the Local Government Application Note, the Accounts and Audit Regulations (2015) and with any other relevant statutory obligations and regulations.

In carrying out their work, internal auditors must exercise due professional care by considering:

- The extent of work needed to achieve the required objectives;
- The relative complexity, materiality or significance of matters to which assurance procedures should be applied;

- The adequacy and effectiveness of governance, risk management and control processes;
- The probability of significant errors, fraud or non-compliance; and
- The cost of assurance in proportion to the potential benefits.

Internal auditors will also have due regard to the Seven Principles of Public Life – Selflessness; Integrity, Objectivity; Accountability; Openness; Honesty; and Leadership, as well as the GIAS’ Ethics and Professionalism domain and the principles underpinning this of: integrity, objectivity, competency, due professional care and confidentiality.

12. Quality Assurance

The Chief Internal Auditor will control the work of Internal Audit at each level of operation to ensure that a continuously effective level of performance – compliant with the GIAS and Local Government Application Note, is maintained.

A Quality Assurance Improvement Programme (QAIP) is in place which is designed to provide reasonable assurance to its key stakeholders that Internal Audit:

- Performs its work in accordance with its charter;
- Operates in an effective and efficient manner; and,
- Is adding value and continually improving the service that it provides.

The QAIP requires an annual review of the effectiveness of the system of Internal Audit to be conducted. Instances of non-conformance with the GIAS, including the impact of any such nonconformance, must be disclosed to the Audit Committee. Any significant deviations must be considered for inclusion in the Council’s Annual Governance Statement.

Brighton & Hove City Council

Audit, Standards and General Purposes Committee

Agenda Item 62

Subject: Internal Audit and Counter Fraud Quarter 3 Progress Report 2025/26

Date of meeting: 21st April 2026

Report of: Director of Property and Finance (S151)

Contact Officer: Carolyn Sheehan (Audit Manager)
Email: carolyn.sheehan@brighton-hove.gov.uk

Mark Winton (Acting Chief Internal Auditor)
Email: mark.winton@eastsussex.gov.uk

Ward(s) affected: All

For general release

1. Purpose of the report and policy context

1.1 This report provides Members with an update on all internal audit and counter fraud activity completed during quarter 3 (2025/26), including a summary of all key audit findings. The report also includes an update on the performance of the Internal Audit Service during the period.

2. Recommendations

2.1 That the Committee note the report and consider the findings from Internal Audit activities in accordance with the Committee's terms of reference.

3. Context and background information

3.1 The current annual plan for internal audit is included within the Internal Audit Strategy and Annual Plan 2025/26 Report which was approved by the Audit, Standards and General Purposes Committee on 22nd April 2025.

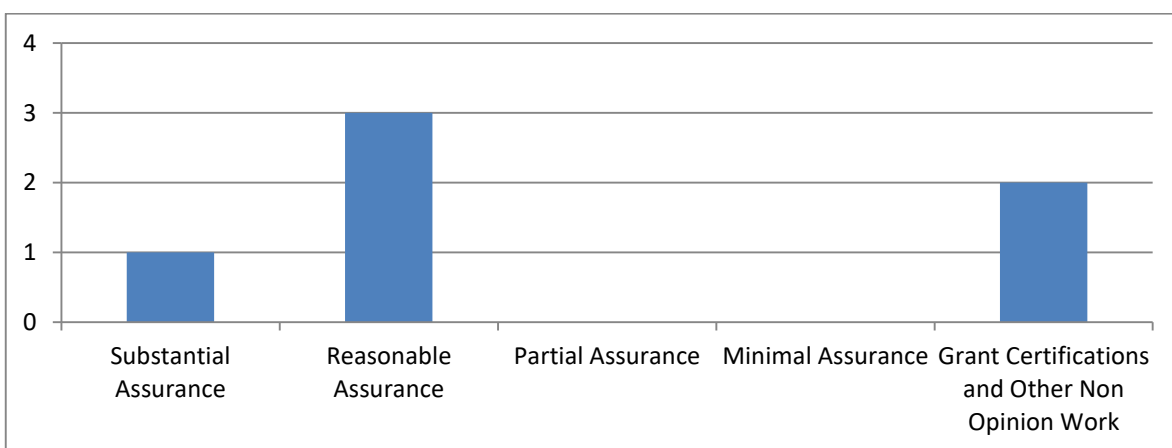
4. Analysis and consideration of alternative options

4.1 Full details of both the internal audit and counter fraud work delivered during quarter 3 are detailed in Appendix 1, together with our progress against our performance targets.

4.2 We are pleased to note that during quarter 3 there were no audits finalised with Partial or Minimal Assurance.

4.3 However, Members should note that we currently have several audits at draft report stage, in some high priority areas, where the audit opinions are likely to be partial or minimal assurance.

- 4.4 We are working with management to conclude these audits with appropriate actions agreed and summaries of these reports will be included in the quarter 4 progress report.
- 4.5 Following on from the 2024/25 annual audit opinion of Partial Assurance, we continue to take the opportunity to discuss current and emerging audit opinions with senior management. We are committed to working closely with management to help support the necessary improvement.
- 4.6 The audit reports finalised in quarter 3 are summarised in the chart below, with three reasonable assurance and one substantial assurance opinions. In addition, there were two non-opinion reports, which have been included under the category “Grant Certifications and Non-Opinion work.”



4.7 Section 5 of the attached report, Appendix 1, shows the performance of the service in quarter 3. Delivery of the audit plan is shown as amber with 66.7% of the audit plan delivered against a target of 67.5% and 64.7% of the planned audit days used against a target of 67.5%. Although the figures are close to the target, the service is carrying several vacancies and maternity leave that has impacted performance.

5. Community engagement and consultation

5.1 The quarterly progress report has been informed by internal audit and counter fraud work completed during the quarter which included extensive engagement with officers.

6. Financial implications

6.1 It is expected that the Internal Audit Annual Plan 2025/26 will be delivered within existing budgetary resources. Progress against the plan and action taken in line with actions supports the robustness and resilience of the Council’s practices and procedures in support of the Council’s overall financial position.

Name of finance officer consulted: Haley Woollard
 Date consulted (26/03/26):

7. Legal implications

- 7.1 The Accounts and Audit Regulations 2015 require the Council to undertake an effective internal audit to evaluate the effectiveness of its risk management, control, and governance processes, taking into account Global Internal Audit Standards. Reviewing the work planned and completed by the Council's internal audit function is a key part of the Audit, Standards and General Purposes Committee's delegated functions.

Name of lawyer consulted: Victoria Simpson Date consulted (25/03/26):

8. Risk implications

- 8.1 The Council's Internal Audit Strategy and Plan is based on a combination of management's assessment of risk (including that set out within the departmental and strategic risk registers) and our own risk assessment of the Council's major systems and other auditable areas. Issues arising from individual audit reports, summarised in quarterly progress reports to this Committee, have been presented to management and action plans have been formally agreed to mitigate risks. It is a management responsibility to establish and maintain internal control systems and to ensure that resources are properly applied, risks appropriately managed and outcomes achieved.

9. Equalities implications

- 9.1 There are no direct equalities implications.

10. Sustainability implications

- 10.1 There are no sustainability implications.

11. Other Implications

- 11.1 There are no other implications.

12. Conclusion

- 2.2 The Committee is asked to note the report and consider the findings from Internal Audit activities in accordance with the Committee's terms of reference.

Supporting Documentation - Appendices

Internal Audit and Counter Fraud Quarter 3 Progress Report 2025-26.

Internal Audit and Counter Fraud Quarter 3 Progress Report 2025/26

CONTENTS

1. Summary of Completed Audits
2. Counter Fraud and Investigation Activities
3. Action Tracking
4. Amendments to the Audit Plan
5. Internal Audit Performance

1. Summary of Completed Audits

Home Purchase Scheme Follow Up

1.1 The Home Purchase Scheme is an initiative by the Council aimed at increasing the supply of affordable housing in response to high demand and rising property costs across the city. The scheme allows the Council to buy back former council homes, including those sold under the Right to Buy policy, as well as to purchase additional properties on the open market.

1.2 A review of the Home Purchase Scheme was concluded in May 2025, where we provided a Partial Assurance opinion and agreed with management to undertake a follow-up review. This follow up sought to assess and provide assurance on the progress made in implementing the agreed actions from the original review.

1.3 We have been able to provide an opinion of **Substantial Assurance**, as all agreed actions had been fully implemented at the time of this follow-up review, thereby strengthening the control environment surrounding the Home Purchase Scheme process.

Business Rates

1.4 Business rates are collected by the Council and are a tax on commercial properties based on the rateable value of each non-domestic property as determined by the Valuation Office Agency.

1.5 The Business Rates Retention Scheme allows 49% of the net amount raised to go towards local services with the balance going to central government. Factors such as the level of successful appeals, additions and deletions to the rating list, and application of available reliefs impact the total income collected.

1.6 During 2025/2026 the total business rates income retained by the Council is expected to be £87 million, though we note that collection rates have decreased and are below forecast.

1.7 The objective of this audit was to provide assurance that controls are in place to meet the following objectives:

- The forecast business rates retention for 2025/2026 is robust;
- All non-domestic business properties (hereditaments) subject to locally collectable non-domestic rates are recorded and these records are reconciled with the Valuation List;
- Reliefs and exemptions are correctly awarded;
- All payments are posted promptly to the correct accounts, reconciliations to the main accounting system are undertaken and suspense accounts are regularly cleared;
- Processing, including amendments, takes place promptly and accurately to ensure integrity of billing, reporting, and forecasting; and,
- Arrears are dealt with efficiently; write-offs are valid and authorised; and all refunds are approved and accurate.

1.8 From the work undertaken we were able to provide an opinion of **Reasonable Assurance** as we found that suitable processes are in place for payments, regular reconciliations take place, a robust forecasting process was in place and arrears are managed efficiently.

1.9 Following findings raised in previous audits, action has been taken to reduce the backlog and reducing the number of accounts where the Council is the liable party, however, we note that the value of the debt has increased.

1.10 We also note that management have reported technical issues with its electronic document management system (EDM) that have slowed down the pace of work.

1.11 We identified further opportunities to strengthen the control environment including the need to ensure that:

- Forecasting of collection rates is adjusted following analysis of liability movements;
- Improvements are made in checking and retaining evidence of eligibility for reliefs and discounts;
- Further reduction to the historic backlog takes place;
- Improved oversight of amendment to business rate accounts;
- The service continues to reduce arrears of £496k where the Council is the liable party; and,
- There are documented process and procedure notes.

1.12 Actions to address these outstanding areas were agreed with management within a formal management action plan.

Madeira Terrace

1.13 Madeira Terrace is an 865 metre, grade II listed, cast iron structure along Brighton seafront. An historic reduction in funds for maintenance has resulted in the structure deteriorating, with Madeira Terrace permanently closed to the public around 10 years ago. Since then, a project to restore Madeira Terrace has been agreed and due to the size of the project, the works are being undertaken in phases, with phase one having commenced on site in November 2024.

1.14 The purpose of this audit was to provide assurance that project management controls were in place and operating as expected in order to meet the following objectives:

- An appropriate governance structure is in place to ensure the project's objectives are delivered;
- There has been sufficient purpose, planning and preparation to support the programme and the phase one project;
- Outline and detailed project design takes into account all relevant factors to enable accurate costs to be calculated and secure funding;

- Effective quality and cost controls are in place through robust programme management arrangements;
- The requirements of the contract are delivered in accordance with the contract specification to achieve value for money;
- Project slippage and potential cost variations are reported in sufficient time to allow effective decision making;
- Payments are made correctly in accordance with contract terms and Financial Regulations and are made only for works actually delivered;
- Risk management is appropriately addressed, to ensure all risks are identified and appropriately mitigated; and,
- Reporting and communication during the programme is professionally managed and accurately reflects the position of the programme and the phase one project.

1.15 In completing this review, we were able to provide an opinion of **Reasonable Assurance** for the following reasons:

- There is a well-established and sufficient governance structure in place to support the work of the project, including escalation and reporting mechanisms;
- Comprehensive planning and preparation were undertaken, prior to the commencement of the project, to inform the scope and cost estimates through surveys and feasibility studies;
- Adequate and appropriate contracts were in place in order for the project to achieve its objectives and value for money;
- Change control processes are clearly documented, including segregation of duties, and are followed to ensure all change is necessary and achieving value;
- Early warning notices are in place to inform the Council of any potential issues as soon as they arise in order to be addressed; and
- Regular budget monitoring takes place to provide effective oversight of the budget, scrutiny of spend, and early identification of any potential variances.

1.16 Some areas for further improvement were also identified, including:

- Reviewing project roles and responsibilities and identifying potential additional resources to be included in the project to strengthen resilience;
- Enhancement and development of project documentation (for this project and future projects), to ensure that all documentation accurately captures all necessary information in order to effectively manage the project;
- Ensuring highlight reports/ progress reports are produced to be shared at each project board meeting, to increase transparency and aid decision making; and,
- Financial reporting is enhanced to include contract variations for ease of reporting and forecasting.

1.17 In all cases, actions for improvement were agreed with management.

Petty Cash

1.18 Petty Cash floats enable staff or service users to be reimbursed for expenditure, incurred for purchases up to £100, where the use of the creditors system is either not possible or practical. Petty cash accounts can be replenished by any value up to £500 by cheque or via cash delivery through the corporate security carrier. These methods must only be used when there is no alternative to paying by cash, with purchasing cards and prepayment vouchers being the preferred option to pay for these expenses. Staff and service user payments over £100, as well as all supplier payments must be paid via the creditors system.

1.19 This review was added to the audit plan at the request of Finance management who had concerns that corporate policy and procedure was not being complied with resulting in an increased risk of financial loss.

1.20 The purpose of the audit was to provide assurance that controls are in place to meet the following objectives:

- There are up-to-date clear policy, procedures, and instructions in place and available to staff to support the use of petty cash;
- Petty cash floats are appropriately managed and align with Council policy. This includes ensuring that only approved and legitimate expenditure is incurred, and that regular monitoring and reconciliations are undertaken;
- Petty cash transactions are supported by documentation such as invoices or receipts; accounts are reconciled with any discrepancies investigated and are coded correctly on the general ledger; and,
- Petty cash floats are held securely and there are effective controls over the top up and transfer of cash funds, including appropriate authorisation and evidence of receipt.

1.21 We were able to provide an opinion of **Reasonable Assurance** over the controls operating within the area under review. Whilst our audit did identify some poor practice and controls being circumvented, officers have been successful in reducing the use of cash across the Council. This has been replaced with the use of approved procurement cards and prepayment cards or vouchers in services, which has decreased the risk of financial loss. During the audit there was evidence that the number of petty cash accounts being held was reducing further.

1.22 Most services maintain their account with a positive balance, and submit monthly reconciliations as required by corporate guidance, but there are, however, some services which are regularly overdrawn, all of which sit within Adult Social Care or Children's Services.

1.23 The following areas for improvement in controls were identified:

- Improve the escalation process and action taken to address overdrawn accounts;
- Ensure there are regular reconciliations by services using petty cash;

- Further limit the use of petty cash, so that more transactions are paid via the creditors system, payment card or prepayment cards or vouchers;
- Ensuring that there is appropriate authorisation recorded for the use of petty cash;
- Ensure any practice of pre-signed cheques is stopped and officers understand this represents a high risk of financial loss, contravenes Standard Financial Procedures, and invalidates insurance claims.

1.24 Actions to address these areas for improvement were agreed with management within a formal management action plan.

Schools

1.25 We have a standard audit programme in place for all school audits, with the scope of our work designed to provide assurance over key controls operating within schools. The objectives of our work are to ensure that:

- Governance structures are in place and operate to ensure there is independent oversight and challenge by the Governing Body;
- Decision making is transparent, well documented, and free from bias;
- The school is able to operate within its budget through effective financial planning;
- Unauthorised or inappropriate people do not have access to pupils, systems, or the site;
- Staff are paid in accordance with the schools pay policy;
- Expenditure is controlled and funds used for an educational purpose;
- The school ensures value for money on contracts and larger purchases; and,
- All voluntary funds are held securely and used in accordance with the agreed purpose.

1.26 One school audit was finalised in quarter 3. This follow up audit was to provide assurance that actions agreed from a previous audit, that concluded Partial Assurance, had been implemented. At the time of the audit the school was being governed through an Interim Executive Board (IEB), approved by the Department of Education in June 2025. As financial expertise and support was being provided directly by the Council and a local secondary School, we did not provide an assurance opinion.

1.27 The table below shows details of this review and areas outstanding.

Name of School	Audit Opinion
Middle Street Primary School	<p>Non- opinion Report</p> <p>Our review found that eleven of the seventeen actions arising from the previous audit had been implemented. The issues raised during the audit relate to transactions and recruitment that occurred before the IEB. We note that since the IEB has been in place controls have gradually improved.</p>

	<p>We did, however, find that remaining actions were required to:</p> <ul style="list-style-type: none"> • Declare and effectively manage conflicts of interest; • Improve financial controls regarding raising purchase orders, evidence of monthly payroll approval and maintaining a contract register; • Improve the process of new starters to ensure that all pre-employment checks are completed, and appropriate information is retained to evidence this; • Improve the process of exit interviews for staff leavers to ensure feedback and insight is shared appropriately with senior leadership; and, • Maintain and implement a Data Protection Policy.
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1.34 We aim to undertake follow up audits at all schools with Minimal Assurance opinions. For Partial Assurance opinions we will undertake a follow up review or alternatively write to the Chair of Governors to obtain confirmation that actions have been implemented.

1.35 The core financial role of the local authority is to set and monitor a local framework, including provision of budgetary information, provision of financial oversight and intervening where schools are causing financial concerns. Schools (the Governing Body and the Headteacher) are required to manage their delegated budget effectively ensuring the school meets all its statutory obligations, and through the Headteacher, comply with the Local Authority’s Financial Regulations and Standing Orders.

Grant Certifications and Non-Opinion Work

Online Safety Act – Position Statement

1.36 The Online Safety Act 2023 is designed to protect children and adults online. It puts a range of new duties on social media companies and search services, giving them legal duties to protect their users from illegal content and content harmful to children. The Act gives providers new duties to implement systems and processes to reduce risks that their services are used for illegal activity, and to take down illegal content when it does appear. The Act is expected to be fully implemented in 2026. Ofcom is the independent regulator for online safety and non-compliance can result in fines and/or blocking of services.

1.37 Initial consideration of the Online Safety Act identified that the Council, as a public body, is exempt. However, it would be prudent for the Council to adhere to the principles of the Act, as it does have a wider role in promoting online safety. Due to this we have not provided an assurance opinion and have instead focussed on exploring awareness of the Act and how the Council is embedding online safety principles.

1.38 The Act focus is primarily on user-to-user and search services (directing to third-party content). In speaking to key staff, we found that, in general, they had an awareness of the Act but had not identified any such services provided by the Council. Additionally, awareness and consideration of the Act was demonstrated through explicit reference to it within Council documentation, including the Violence Against Women and Girls Strategy and the Strategic Assessment of Crime and Community Safety.

1.39 The Council is also seen to support wider awareness of online safety issues, for example, through its Social Media Policy and guidance, e-learning regarding children's safeguarding, and inclusion of digitally enabled abuse in the Support for Staff Affected by Domestic Abuse Policy.

1.40 Where applicable, in future audit work, we will look to include consideration of controls in place at the Council to further enhance, promote and embed online safety.

2 Proactive Counter Fraud Work

Counter Fraud Activity

2.1. The team continue to monitor intel alerts and share information with relevant services when appropriate.

2.2. The team also continue to review matches released as part of the National Fraud Initiative. High risk matches will be prioritised for investigation and support provided to services reviewing the reports.

2.3 In addition, the team have recently received matches for two new mandatory datasets, Residential Care Homes Data and Personal Budget Data and are working with the service to prioritise review of the results.

Summary of Completed Investigations

False Representation by Supplier

2.5 Internal Audit and Counter Fraud undertook an independent review of concerns raised by an employee under the Council's Whistleblowing Policy. The allegations included concerns that a supplier had billed for work not completed and had deliberately complicated invoicing arrangements to confuse reconciliation of amounts due. Whilst no evidence of fraud could be substantiated, the investigation did identify weaknesses in contract management activities and supplier invoice reconciliation processes, which have been highlighted to management and actions agreed to strengthen arrangements.

Housing Tenancy Fraud

2.6 The Tenancy Fraud Team continue to investigate allegations of potential sublet. They work closely with Housing Managers and other officers for a joined-up approach to allegations of abandonment, with an increasing emphasis on visits and communication with tenants to improve awareness and reiterate a tenant’s responsibility under their tenancy agreements.

Council Tax Fraud

2.7 The Team continues to investigate allegations of false claims for Single Person Discount (SPD) and Council Tax Reduction Support (CTRS).

2.8 The table below shows the estimated financial value saved through the work of the service:

Fraud Area	(£) Year to Date	(£) 2024/25	(£) 2023/24	(£) 2022/23
Properties Recovered	391,500	930,000	558,000	186,000
Housing Application Withdrawn	299,810	359,772	-	-
Homeless Application Withdrawn			-	-
Right-To-Buy Withdrawn	102,400	102,400	-	-
SPD Removed	8,739	5,559	8,625	511
Revenues Exemption Removed	1,910	2,947		
CTRS		4,659	440	406
Housing Benefit	4,369		3,853	3,658
Business Rates			-	-
Total	808,728	1,405,337	570,918	190,575

3 Action Tracking

3.1 All high priority actions agreed with management as part of individual audit reviews are subject to action tracking. When high priority actions become due, we seek confirmation from service management that actions have been implemented. At the end of quarter 3, we can report that no high priority actions are showing as overdue. Whilst most actions were confirmed as implemented, this does include some actions that are repeated in the follow up audit reports, summarised in section 1, with new target implementation dates.

3.2 In addition a number of other high priority actions have had their implementation deadlines extended, in agreement with management. Where the revised deadlines are not met, these will be reported to the next meeting of the Audit, Standards and General Purposes Committee.

4 Amendments to the Audit Plan

4.1 In accordance with proper professional practice, the Internal Audit plan for the year has been kept under regular review to ensure that the service continues to focus its resources in the highest priority areas based on an assessment of risk. Through discussions with management the following audit has been added to the audit plan this quarter:

Planned Audit	Rationale for Addition
Cyber Security Programme Support	This assignment has been added to provide ad-hoc advice, governance, and support regarding risk, control, and probity for a recently launched programme aimed at enhancing the Council's cybersecurity arrangements.

4.2 In order to allow any additional audits to take place, the following audits have been removed from the audit plan and where appropriate, will be considered for inclusion in future audit plans as part of the overall risk assessment completed during the annual audit planning process. These changes have been made on the basis of risk prioritisation and/or as a result of developments within the service areas, which may require a reschedule of audit assignments.

Planned Audit	Rationale for Removal
Cybersecurity and Data Loss Risks in Third Party Supply Contracts and Cloud Services	The dedicated audit on cybersecurity risks related to third-party contracts and cloud services was cancelled to allow resources to support broader programme activities. Nevertheless, key findings from work already completed in this area have been conveyed to the cybersecurity programme for further action.
Shadow IT Governance Arrangements	The audit to cover computer systems and applications used by the Council outside the direct control of IT&D was cancelled for 2025-26 to support additional priority work within IT&D.

5 Internal Audit Performance

5.1 In addition to the annual assessment of internal audit effectiveness against Global Internal Audit Standards (GIAS), the performance of the service is monitored on an ongoing basis against a set of agreed key performance indicators as set out in the following table:

Aspect of Service	Orbis IA Performance Indicator	Target	RAG Score	Actual Performance
Quality	Annual Audit Plan agreed by Audit Committee	By end April	G	2025/26 Internal Audit Strategy and Annual Audit Plan formally approved by Audit, Standards & General Purposes Committee - Tuesday, 22nd April 2025.
	Annual Audit Report and Opinion	By end July	G	2024/25 Annual Report and Opinion presented to Audit, Standards & General Purposes Committee 24th June 2025.
	Customer Satisfaction Levels	90% satisfied.	G	100%
Productivity and Process Efficiency	Audit Plan – completion to draft report stage	67.5%	A	66.7% Whilst performance is slightly below target we are confident that it will improve in the final quarter and 90% of the audit plan should be complete.
	Percentage of audit plan days delivered	67.5%	A	64.7% Whilst performance is slightly below target we are confident that it will improve in the final quarter and 90% of the audit days will be delivered.
64.7 Compliance with Professional Standards	Global Internal Audit Standards	Conforms	G	April 2025 - Self Assessment against the recently introduced Global Internal Audit Standards (GIAS) completed. No major areas of non-conformance identified. Some areas to ensure full compliance have been identified including the update of the Audit Charter. Dec 2025 - Our latest quality review exercise identified no major areas of non-conformance with only minor improvements required relating to internal record keeping within the service.

Aspect of Service	Orbis IA Performance Indicator	Target	RAG Score	Actual Performance
	Relevant legislation such as the Police and Criminal Evidence Act, Criminal Procedures, and Investigations Act	Conforms	G	No evidence of non-compliance identified
Outcome and degree of influence	Implementation of management actions agreed in response to audit findings	95% for high priority agreed actions	G	100% for high priority agreed actions (see above)
Our staff	Professionally Qualified/Accredited (Includes part-qualified staff and those undertaking professional training)	80%	G	80%

Audit Opinions and Definitions

Opinion	Definition
Substantial Assurance	Controls are in place and are operating as expected to manage key risks to the achievement of system or service objectives.
Reasonable Assurance	Most controls are in place and are operating as expected to manage key risks to the achievement of system or service objectives.
Partial Assurance	There are weaknesses in the system of control and/or the level of non-compliance is such as to put the achievement of the system or service objectives at risk.
Minimal Assurance	Controls are generally weak or non-existent, leaving the system open to the risk of significant error or fraud. There is a high risk to the ability of the system/service to meet its objectives.

Audit Standards & General Purposes Committee

Subject: Update on referrals under the Council's Whistleblowing Policy

Date of meeting: 21 April 2026

Report of: Elizabeth Culbert – Director Governance & Law

Contact Officer: Email: Elizabeth.culbert@brighton-hove.gov.uk

Ward(s) affected: All

For general release**1. Purpose of the report and policy context**

- 1.1 The purpose of this report is to note the Whistleblowing referrals and outcomes since the last update to Committee in September 2025.
- 1.2 The report links directly to the Council Plan priority to be a responsive Council with well-run services. The Council has committed to listen to our customers and staff, regularly monitor performance and embed good governance throughout the organisation. A robust Whistleblowing process is a key part of ensuring this good governance. Our Policy was updated and approved by Committee in April 2025.

2. Recommendations

- 2.1 That Committee notes the report, including the whistleblowing referrals and outcomes.

3. Context and background information

- 3.1 The Council has adopted the Whistleblowing Policy attached at Appendix 1. The policy seeks to enable individuals to feel confident in raising concerns in the public interest about suspected serious wrongdoing in the Council and its services without fear of reprisals or victimisation even where the concern or allegations are not subsequently confirmed by the investigation. The policy commits to deal with disclosures of wrongdoing made, sets out how to raise concerns, the role of the Monitoring Officer to review disclosures and appoint investigators, the protection and support for disclosers, and the action to be taken following an investigation.
- 3.2 A visible and accessible process for raising whistleblowing concerns should function as a deterrent to malpractice, encourage openness, promote transparency, and underpin the risk management systems of the Council.
- 3.5 The Committee agreed that a bi-annual report will be presented to Audit, Standards and General Purposes Committee detailing the number of

incidents which have been reported, including a brief summary of the nature of the issues raised in the allegation and action being taken (but without compromising anonymity in any way).

- 3.2 Whistleblowers are encouraged not to seek anonymity so that the information can be explored in detail. However, making an anonymous report (including via the Council’s dedicated whistleblowing email address) remains an option. All requests for anonymity are respected unless there is a legal obligation to disclose the information.
- 3.3 To encourage the visibility and use of these processes, the Council publishes the Policy on the Wave and the Council’s website and includes information on the Policy at staff inductions. Periodically the Council will undertake additional publicity to raise awareness, such as in Director’s Blogs and employee payslips. In addition to the Whistleblowing Policy, the Council has adopted an anonymous reporting for employees who wish to raise individual HR matters relating to their employment.

Data on whistleblowing complaints

- 3.4 In September 2025 Members received an update detailing the 10 whistleblowing referrals that had been received during the previous 6 month period. Of those 10 referrals, 3 were ongoing investigations at the time of September Committee and an update regarding those referrals is provided below.

Table 1 – update on whistleblowing referrals received in between April 2025 - 31st August 2025

Ref no.	Source	Relevant Directorate	Theme	Outcome
144	Resident	City Operations	Concern regarding external supplier.	Investigation concluded. Clarification of procedures and other mitigations implemented to improve practice.
145	Anonymous	Central Services	Concern regarding officer behaviour.	Independent investigation concluded and report outcome shared. Allegations not upheld but learning shared which recognised the perceptions and experience of the whistleblower.

142	Employee	Central Services	Concern regarding staff safety in Council Buildings with access to the public.	Investigation concluded and action implemented. Additional Police support out in place in specific building which was the subject of concern. Additional management support also implemented.
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3.5 Since September 2025, a further 9 whistleblowing complaints have been referred through the Council's whistleblowing policy. These are summarised below.

Table 2 - whistleblowing referrals received in between September 2025 - 31st March 2026

Ref no.	Source	Relevant Directorate	Theme	Outcome
158	Service user	HASC	Allegation regarding suitability of accommodation and support	Investigation concluded. Appropriate support offered. Resident moved with support to alternative accommodation.
157	External third party supplier	City Operations (ICT)	Allegation that procurement exercise non compliant.	Investigation ongoing
156	Resident	Central Services	Allegation regarding safety of a building leased to a third party	Investigation concluded. Estates Team have confirmed responsibilities of the leaseholder with whistleblower and lessee.
155	External third party supplier	FCW	Allegation that procurement exercise non compliant	Investigation ongoing
154	Anonymous	HASC	Allegation regarding staff declaration of interests	Investigation concluded. No evidence of wrongdoing found.
153	Employee	City Operations	Concerns regarding a frontline service and whether	Investigation ongoing

Ref no.	Source	Relevant Directorate	Theme	Outcome
			adequately resourced	
152	Service user	HASC	Allegation regarding mishandling of support with accommodation	Investigation concluded. Complaint already investigated by LGO and concluded by them.
151	Employee	Central Services	Allegation regarding staff declaration of additional work	Investigation ongoing
150	Employee	HASC	Allegation of illegal practices by a third party supplier	Investigation concluded. No evidence of illegal practices identified.

4. Analysis and consideration of alternative options

- 4.1 The Council's whistleblowing arrangements are an important strand of its corporate governance framework and it is key to good governance to ensure the Policy is reviewed and kept up to date. Effective whistleblowing arrangements ensure that the Council takes seriously any issues which arise and deals with them appropriately.
- 4.2 The range of referrals received indicates that the Policy is accessible and that the process to raise whistleblowing complaints functions well. The investigations are closely monitored by a core team of senior officers and progress of investigations and delivery of outcomes is generally timely. Some investigations, by their nature, do take longer than others but the core officer team keep these under close review every 6 weeks to ensure progress is being made.
- 4.3 The nature of the referrals and range of teams identified in them does not present a pattern of concerns that relate to a specific area or of a specific nature. One issue that the officer review team have identified for further action is to re-state the Council policy to all officers and managers regarding the declaration and mitigation of conflicts of interests. A clear policy is in place and it is considered that it will be beneficial to raise the profile through Senior Leadership and Managers Network, together with general all staff communications, to ensure that the policy is fully embedded and the right actions are taken to ensure potential conflicts of interests are identified, recorded and – where appropriate – mitigated.

5. Community engagement and consultation

- 5.1 Input was sought from key internal parties prior to the updating of the Council's Whistleblowing arrangements in April 2025. This Report is

provided to members for monitoring purposes only and therefore no further consultation has been undertaken.

6. Financial implications

- 6.1 There are no direct financial implications arising from this report. Effective whistleblowing arrangements helps strengthen the Council's control environment, assisting in protecting the Council from financial risk and loss due to unlawful or improper practices.

Name of finance officer consulted: Hayley Woollard Date consulted
10.04.26

7. Legal implications

- 7.1 The Public Interest Disclosure Act 1998 (PIDA) amended the Employment Rights Act 1996 ("the Act") to create a framework for whistleblowing across the private, public, and voluntary sectors. The Act provides individuals in the workplace with protection from victimisation where they make a protected disclosure about malpractice or wrongdoing at work in accordance with the Act's provisions.

- 7.2 This Committee has delegated powers for the Council's whistleblowing arrangements, and as a result is the correct body to receive this Report.

Name of lawyer consulted: Elizabeth Culbert Date consulted 10/4/26

8. Risk implications

- 8.1 A failure to maintain fit for purpose whistleblowing arrangements which are transparent and ensure confidence in the organisation's willingness to recognise and deal with serious issue, could impact adversely on the Council's discharge of any number of its key functions. That could jeopardise its management of any of its key strategic risks

9. Equalities implications

- 9.1 There are no adverse equalities implications arising from the report. An effective whistleblowing policy assists in tackling discrimination by making it easier to report allegations in confidence, via a process which provides mechanisms for identifying and remedying any failures in this/ any area.

10. Sustainability and other implications

- 10.1 No sustainability or other implications have been identified.

11. Conclusion

11.1 Committee is asked to note the data in this report regarding concerns raised during the period in scope.

Supporting Documentation

Appendices

Appendix 1 Whistleblowing Policy

Brighton & Hove City Council's Whistleblowing Policy:

A Policy for Raising Concerns in the Public Interest.

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1 Introduction

- 1.1 Brighton & Hove City Council is committed to conducting its business with honesty and integrity. We expect all staff to maintain high standards across all areas of the Council, and to act at all times in accordance with the Council's [Code of conduct for Employees and Behaviour](#) framework, and the other requirements which regulate staff and are listed on the intranet, or Wave. However, in common with all organisations, the Council must manage the risk of things going wrong from time to time, including unknowingly harbouring illegal or unethical conduct. A culture of openness and accountability is essential in order to prevent such situations occurring and to address them when they do occur. This Policy is key to ensuring that any concerns about wrongdoing are addressed promptly and properly and in a way which generates confidence. It may be used in situations not catered for by those of the Council's policies which provide a mechanism for dealing with grievances logged by staff, including complaints which are more appropriately dealt with under [the Council's Grievance Procedure](#) and/or [Anti-bullying, Harassment and Victimisation Policy](#), such as complaints about conduct against one or more individual colleagues.
- 1.2 The purpose of this policy is:
- (a) To encourage staff to report suspected wrongdoing as soon as possible, with full confidence that their concerns will be taken seriously and investigated as appropriate, and that their confidentiality will be respected.
 - (b) To provide staff with guidance about how to raise those concerns.
 - (c) To reassure staff that they should be able to raise genuine concerns without fear of reprisals, even if they turn out to be mistaken, provided they do so in good faith.
- 1.3 'Whistleblowing' is the term used when someone who works for an organization raises a concern (whether internally or externally, with someone in authority) about wrongdoing, risk, malpractice or illegality which harms or creates a risk of harm of others. It is normally used to describe action taken by someone who works for the organization and seeks to raise issues they have identified which affect people other than themselves, this as opposed to actions targeting them individually, which may be raised using the other processes referred to above. The sorts of wrongdoing in scope could include an employer breaking the law or engaging in financial wrongdoing or criminal activity, including where the public is put at risk. More information is provided below.
- 1.4 This Policy incorporates the provisions of [the Public Interest Disclosure Act 1998](#) (as amended by the Enterprise & Regulatory Reform Act 2013). These protect members of staff against detrimental treatment or dismissal for raising a concern which they believe to be genuine, disclosing information which would normally be confidential because they reasonably believe it is in the public interest to do so, and they are making a "qualifying disclosure". Further information about this

is available at the end of this Policy, while independent advice on a case-by-case basis may be sought from the Advice Line [Protect](#).

2 Who is responsible for this policy?

- 2.1 The Council's Audit Standards & General Purposes Committee has overall responsibility for reviewing this policy and for approving any updates to it.
- 2.2 The Director Governance & Law is the senior responsible officer for this policy and has day-to-day operational responsibility for it. They shall deal with any questions about this policy and welcome feedback regarding it. They ensure that the Council's approach to whistleblowing and this Policy are highlighted during staff induction and that regular and appropriate training is provided to all staff, including to those managers who may deal with concerns or investigations under this policy.
- 2.3 This policy has been approved by the Council's Audit Standards & General Purposes Committee. It shall be reviewed annually by officers, who will bring any proposals for substantive changes to the Council's Audit, Standards & General Purposes Committee.
- 2.4 All staff are responsible for the success of this policy and should ensure that they use it to disclose any suspected wrongdoing which affects staff or others to a degree not covered by the Council's other policies. Staff may comment on this policy and suggest ways in which it might be improved via email to the dedicated whistleblowing email address at WhistleBlowing@brighton-hove.gov.uk.

3 What is whistleblowing?

- 3.1 **Whistleblowing** is the disclosure of information which relates to suspected wrongdoing or danger at work. This may include:
 - (a) criminal activity;
 - (b) failure to comply with any legal or professional obligation or regulatory requirements;
 - (c) miscarriages of justice;
 - (d) danger to health and safety;
 - (e) damage to the environment;
 - (f) bribery under our [Anti-corruption and Bribery Policy](#);
 - (g) financial fraud or mismanagement;
 - (h) breach of the Council's internal policies and procedures including (but not only) conduct contrary to the [Code of Conduct for Employees](#), the

[Anti bullying, harassment and victimisation policy](#) or other requirements;

- (i) other conduct likely to damage the Council's reputation or financial wellbeing;
- (j) the unauthorised disclosure of confidential information, whether contrary to the Council's data protection requirements or otherwise;
- (k) negligence;
- (l) the deliberate concealment of any of the above matters.

3.2 A **whistleblower** is a person who raises a genuine concern relating to any of the above. If you have any genuine concerns related to suspected wrongdoing or danger affecting any of our activities (a **whistleblowing concern**) you should report it under this policy.

3.3 This policy should not be used for complaints relating to your own personal circumstances, such as the way you have been treated at work. In those cases, you should consider [the Council's Grievance Procedure](#) and/or the [Anti-harassment and Bullying Policy](#).

3.4 If a complaint relates to your own personal circumstances but you also have wider concerns regarding one of the areas set out at paragraph 3.1 above (for example, a breach of our internal policies), and/or you are uncertain whether something is within the scope of this policy, then you may discuss with your line manager (or the senior responsible officer) which route is the most appropriate.

3.5 While all concerns will be reviewed in a detailed way, any which are not considered to raise a whistleblowing concern and/or which are best considered according to another process will be directed appropriately, through signposting.

4 Raising a whistleblowing concern

4.1 Who may report a whistleblowing concern?

(a) **Council Staff** may raise a concern under this policy. This includes:

- employees of the Council (except for school employees – see below)
- casual, agency workers and apprentices working for the Council
- contractors and employees of contractors working for the Council
- self-employed consultants working for the Council

Where a person is employed in a Brighton & Hove maintained school, they should normally raise their concern directly with that school using that school's Whistleblowing Policy. Where they feel unable to do so then they may use this process, provided they give reasons for doing so.

- (b) **Members of the Public:** Members of the public are expected to direct any concerns they may have via the appropriate process. [Information is available on the Council's website](#) not just about the Council's complaints procedures, but about the way in which you may raise a safeguarding concern or log other specific concerns appropriately.

Note: In a situation where a member of the public has become aware of a concern that could potentially amount to serious wrongdoing, they are free to raise that under this policy. They should however be aware that the protection afforded to whistleblowers by the law applies normally only to 'workers'. See the Appendix to this policy for further information.

Note 2: Where it is considered that a complaint is not a whistleblowing concern and is best dealt with according to another process, whether external or not, then the person making contact shall be signposted appropriately.

- (c) **Elected councillors and co-opted appointees to the Council**
Members of the Council may raise a concern under this process if they wish to do so.

Who should such a concern be directed to?

- 4.2 We hope that in many cases you will be able to raise any concerns with your line manager. You may tell them in person or put the matter in writing if you prefer. They may be able to agree a way of resolving your concern quickly and effectively. In some cases, they may refer the matter to the Director – Governance and Law.
- 4.3 Where you feel that your line manager is not best placed to consider your concern then you should normally contact the Director or Corporate Director with responsibility for the relevant Service.
- 4.4 As an alternative to the relevant Director or Corporate Director, you may contact WhistleBlowing@brighton-hove.gov.uk either by email, or by completing the form at the end of this Policy and forwarding it to that email address. You may escalate your complaint if you have concerns about how it is being/has been dealt with, in accordance with para 8 below.
- 4.5 If a meeting is the best means available for discussing your concerns, you may bring a colleague or union representative to any meetings under this policy provided that they first agree to respect the confidentiality of your disclosure and any subsequent investigation.

- 4.6 We will acknowledge your written concerns within five days of receipt of them and will give you an indication of how we propose to deal with the matter as soon as possible, keeping you informed of progress throughout.
- 4.7 If the matter has been signposted to be addressed via an alternative mechanism, you will be informed of this and progress will be shared with you under that mechanism not under the Whistleblowing Policy.

5 Confidentiality

- 5.1 We hope that staff will feel able to voice whistleblowing concerns openly under this policy, given the seriousness with which we approach confidentiality. Your concerns will be dealt with in accordance with the Council's data privacy arrangements and in accordance with data minimisation principles. Those principles mean that only those individuals who need to see the information will do so, in expectation that they in turn treat it confidentially.
- 5.2 If you nonetheless tell us at the outset that you want to raise your concern confidentially, we will make every effort to keep your identity secret. However while we make every effort to investigate anonymous disclosures, we do not encourage staff to make disclosures anonymously. This is because proper investigation may be more difficult or impossible if we cannot obtain further information from you. It is also more difficult to establish whether any allegations are credible.
- 5.3 Whistleblowers who are concerned about possible reprisals if their identity is revealed should indicate this clearly at an early stage in the process so that appropriate measures can then be taken to preserve confidentiality. If you are in any doubt, you can seek advice from Protect, the independent whistleblowing charity, who offer a confidential helpline. Their contact details are at the end of this policy.

6 Process, including assessment and investigation

- 6.1 Once you have raised a concern, we will carry out an initial assessment to determine the scope of any investigation. You may be required to provide further information to assist us with this. We will inform you of the outcome of our assessment unless you tell us you do not wish us to.
- 6.2 In some cases, we may appoint an investigator or team of investigators including staff with relevant experience of investigations or specialist knowledge of the subject matter. The investigator (or investigators) may make recommendations for change to enable us to minimise the risk of future wrongdoing.
- 6.3 We will aim to keep you informed of the progress of the investigation and its likely timescale and will normally notify you of the outcome of your complaint. However there will be situations where the need for confidentiality prevents us from giving you specific details of the investigation or its outcome, including any disciplinary action taken as a result. We will always endeavour to be clear about what we can

and can't tell you. You should in any event treat any information about the investigation as confidential.

7 If you are not satisfied

- 7.1 While we cannot always guarantee the outcome you are seeking, we will try to deal with your concern fairly and in an appropriate way. By using this policy, you can help us to achieve this.
- 7.2 If you are not happy with the way in which your concern has been handled, you may escalate matters internally in accordance with para 8 below.

External disclosures

- 7.3 The aim of this policy is to provide an internal mechanism for reporting, investigating and remedying any wrongdoing in the workplace, which should mean you do not consider it necessary to alert anyone externally.
- 7.4 The law recognises that in some circumstances it may be appropriate for you to report your concerns to an external body such as a regulator. It will very rarely - if ever - be appropriate to alert the media. We strongly encourage you to seek advice before reporting a concern to anyone external.

Third parties

- 7.5 Whistleblowing concerns usually relate to the conduct of our staff, but they may sometimes relate to the actions of a third party, such as a customer or client, supplier or service provider. In some circumstances, the law will protect you if you raise the matter with the third party directly. However, we encourage you to report such concerns internally first, in line with this policy, and to seek guidance and advice if in doubt.

Unfounded disclosures or allegations, and unlawfully obtained information

- 7.6 Where a disclosure is made in good faith, then – even if it is not borne out by subsequent investigation – it will not lead to any action being taken against the person raising the concern. However where an individual makes a disclosure which is found in a subsequent investigation to be malicious and/or vexatious, and/or where the information used is found to have been obtained unlawfully (for instance through unauthorised access to records or without following data protection safeguards), then that individual may be subject to disciplinary or other appropriate action.

Protection and support for whistleblowers

- 7.7 It is understandable that whistleblowers are sometimes worried about possible repercussions. We aim to encourage openness and will support staff who raise genuine concerns under this policy, even if they turn out to be mistaken.

- 7.8 Whistleblowers must not suffer any detrimental treatment as a result of raising a concern. Detrimental treatment includes dismissal, disciplinary action, threats or other unfavourable treatment connected with raising a concern. If you believe that you have suffered any such treatment, you should inform your line manager immediately. If the matter is not remedied, you should raise it formally using our [Grievance Procedure](#).
- 7.9 No staff member may threaten or retaliate against whistleblowers in any way. Any staff member involved in such conduct may be subject to disciplinary action. In some cases, the whistleblower could have a right to file a legal claim against an individual personally in an employment tribunal and seek compensation from them.

8 Procedure

Who do I send my whistleblowing complaint to?

- 8.1 **Employees** should normally raise concerns with their line manager. Similarly, workers who aren't employees (e.g. agency workers, contractors, consultants) should raise a concern in the first instance with their contact within the Council, usually the person to whom they directly report.
- 8.2 Where a member of staff wants to raise the matter with someone other than their immediate manager, they are normally expected to contact the Corporate Director for the Service which has responsibility for the relevant function(s), or to use the Council's dedicated whistleblowing reporting inbox: WhistleBlowing@brighton-hove.gov.uk.
- 8.3 **Members of the Public** are normally expected to raise whistleblowing concerns by emailing the whistleblowing reporting inbox: WhistleBlowing@brighton-hove.gov.uk.

What happens after I make a complaint?

- 8.4 Whistleblowing complaints are acknowledged within five working days. The office of the Director Governance & Law maintains a register of all complaints which have been received in and (subject to normal expectations regarding data minimisation) the outcome of all such complaints dealt with under this process.
- 8.5 We deal with all whistleblowing complaints promptly and conclude them as soon as we are able to. Our aim is to achieve an outcome within three calendar months where possible. However where an investigation is considered necessary then we may need to take longer to achieve an outcome – in which case you will be kept informed of progress.
- 8.6 The Director Governance & Law reviews all whistleblowing complaints. Where it is considered they are better dealt with under a different process, then appropriate steps will be taken to redirect the complaint and the whistleblower

shall be notified accordingly. This will normally happen at an early stage, where a complaint which is considered to be more appropriately dealt with in another way may instead be the subject of a management investigation into the matters raised, an Internal Audit investigation or an investigation under the Council's disciplinary processes.

- 8.7 Once the matter has been redirected and the person raising the concern notified of the mechanism for dealing with their concerns, no further action will be taken under the Whistleblowing Policy. Responsibility for updating the person making the complaint and informing them of the outcome of it will pass to the relevant person under the process identified for taking the complaint forward
- 8.8 Whistleblowing complaints which have been reviewed pursuant to para 8.5 are considered by the Officer Whistleblowing Group ('the Group'). This Group is comprised of officers from the Internal Audit and Human Resources teams and is Chaired by the Director Governance & Law (also the Council's Monitoring Officer).
- 8.9 Where an investigation is considered to be appropriate, a direction will be given by the Director Governance & Law to one of the officers from the above-mentioned team/ a person managed by them, who will be tasked with carrying out any actions and reporting back to the Group.
- 8.10 What action, if any, to take following investigatory action will be determined by the Group which considers the report back. In any situation where there is a difference of opinion regarding what action if any to take, then the Chair (the Director Governance & Law) will have the final say.
- 8.11 In any situation where the whistleblowing complaint is considered to give rise to concerns which are serious, then commensurate actions will be taken, including by joining in the Executive Leadership Team and any other individuals or bodies considered appropriate.
- 8.12 The whistleblower will be kept updated as to the progress of their complaint and shall normally be informed of the outcome of it.

What if I don't hear back, or am dissatisfied with the response I receive?

- 8.13 If you do not receive an acknowledgement within five working days or are not kept informed of the progress of your complaint, then you may raise your concerns with the Director Governance & Law.

What if I am not satisfied with the outcome?

- 8.14 This Policy is intended to provide a means of raising concerns with the Council which ensures those concerns are properly and promptly considered. The objective is to ensure that the individual is satisfied with the way their concerns are treated and any investigations that may be carried out.

- 8.15 If you are not satisfied with the process followed or with the outcome of your complaint, then you may raise your concerns with the Director Governance & Law. If the above channels have been pursued but you wish to escalate your concerns further then you may wish to contact the Council's Chief Executive, whose contact details are provided (alongside other officer contacts) at the end of this policy at Appendix 1.
- 8.16 In a situation where you remain dissatisfied and consider it appropriate to take the matter outside the Council, a list of possible contact points is provided at Appendix 2 below.
- 8.17 Where the individual is a member of staff, they may choose to seek advice regarding their options either from the internal HR or Legal Services teams, or from an external source.
- 8.18 If the individual would like independent advice at any stage, they can contact the independent charity Protect: [Contact our Advice Line - Protect - Speak up stop harm \(protect-advice.org.uk\)](https://www.protect-advice.org.uk). They should be able to give free and confidential advice about how to raise a concern about serious malpractice at work.

9 Recording and monitoring of whistleblowing complaints

- 9.1 The Director Governance & Law has overall responsibility for the maintenance and operation of this Policy. They record all incoming complaints, and maintain a corporate register of their progress, as well as their outcomes.
- 9.2 The Director Governance & Law will report regularly to the Council's Audit, Standards & General Purposes Committee on the use of the Policy and on any concerns raised during the period covered by the report. For the avoidance of doubt: no report shall identify any person raising concerns under this Policy.

10 Confidentiality and data privacy

- 10.1 The corporate register will be maintained in accordance with data minimisation principles by the Director Governance & Law. The information on it is made available to other Council staff strictly on a 'need to know' basis.
- 10.2 The information provided by individuals pursuant to this process – including that regarding other people - will be retained securely at all times in accordance with data protection principles, as outlined in the Council's published information retention arrangements

11 Complaints

- 11.1 Where an individual is unhappy with the Council's response, they may make a complaint to the Council's Chief Executive or one of the external bodies set out at Appendix 2, in accordance with paragraph 8 of this policy. Independent advice can

be sought at any stage from the independent charity Protect: [Contact our Advice Line - Protect - Speak up stop harm \(protect-advice.org.uk\)](https://www.protect-advice.org.uk).

Appendix 1

List of BHCC contacts	
Elizabeth Culbert, Director Governance & Law (Monitoring Officer)	<u>Elizabeth.Culbert@brighton-hove.gov.uk</u>
Carolyn Sheehan, Audit Manager - Internal Audit and Counter Fraud	<u>Carolyn.Sheehan@brighton-hove.gov.uk</u>
Jess Gibbons, Chief Executive	<u>Jessica.Gibbons@brighton-hove.gov.uk</u>

The Council's external auditors:

Grant Thornton UK LLP

30 Finsbury Square, London EC2A 1AG

Tel: 0207 3835100.

Appendix 2

Regulatory and Professional and other External Organisations

Health & Safety and Environment Risks

Contact	Details
Environmental Agency	Address: Solent and South Downs Area Office, Guildbourne House, Chatsworth Road, Worthing, Sussex, BN11 1LD (Southeast regional office) Tel: 0370 8506506 Web: www.environment-agency.gov.uk
Health & Safety Executive	Address: Priestley House, Priestley Road, Basingstoke, Hampshire RG24 9NW (regional office) Tel: 0845 345 0055 Web: www.hse.gov.uk
Food Standards Agency	Address: Foss House, Kings Pool 1-2 Peasholme Green York YO1 7PR Tel: 0330 332 7149 Web: www.food.gov.uk

Consumer Rights

Contact	Details
The Serious Fraud Office	Address: 2-4 Cockspur Street, London SW1Y 5BS Tel: 020 7239 7272 Web: https://www.sfo.gov.uk/

Data Protection and Freedom of Information

Contact	Details
Information Commissioner's Office	Address: Wycliffe House, Water Lane, Wilmslow Cheshire SK9 5AF Tel: 0303 123 1113 Web: https://ico.org.uk/

Healthcare and Social Services

Contact	Details
Care Quality Commission	Address: 2nd Floor, Ridgewort House, Worthing, West Sussex BN11 1RY Tel: 03000 616161 Web: www.cqc.org.uk

Health and Care Professions Council	Address: 184 Kennington Park Road, London SE11 4BU Tel: 020 7840 9815 Web: www.hpc-uk.org
The National Society for the Prevention of Cruelty to Children (NSPCC)	Address: Weston House, 42 Curtain Road, London EC2A 3NH Tel: 0800 028 0285 Web: www.nspcc.org.uk

Healthcare and Social Services continued

Children's Commissioner	Address: Sanctuary Buildings, 20 Great Smith Street, London, SW1P 3BT Tel: 020 7783 8330 Web: www.childrenscommissioner.gov.uk
Health and Care Professions Council	Address: Park House, 184-186 Kennington Park Road, London, SE11 4BU Tel: 08453006184
Nursing and Midwifery Council (NWC)	Address: 23 Portland Place, London W1B 1PZ Tel: 020 7637 7181 Web: www.nmc-uk.org
General Medical Council (GMC)	Address: Fitness to Practise Directorate, 3 Hardman Street, Manchester, M3 3AW Tel: 0161 923 6602 Web: www.gmc-uk.org
Regulator of Social Housing	Tel: 0300 1245225 Web: Regulator of Social Housing - GOV.UK (www.gov.uk)

Other Organisations

Contact	Details
The Local Government Ombudsman	Address: PO Box 4771, Coventry CV4 0EH Tel: 0300 061 0614 Web: www.lgo.org.uk
Commissioners for Her Majesty's Revenue & Customs (HMRC)	Address: HM Revenue and Customs, Freepost NAT22785, Cardiff, CF14 5GX Tel: 0800 788 887 Web: www.hmrc.gov.uk
Ofsted	Address: Piccadilly Gate, Store Street, Manchester M1 2WD Tel: 0300 123 1231 Web: www.ofsted.gov.uk

Pensions Regulator	Address: Customer Support, The Pensions Regulator, Telecom House, 125-135 Preston Road, Brighton BN1 6A Tel: 0845 600 0760 Web: www.thepensionsregulator.gov.uk
Police	Tel: 101 Emergency: 999 Web: https://www.sussex.police.uk/
Your Local Councillors	Web: https://present.brighton-hove.gov.uk/mgFindMember.aspx

Appendix 3

Whistleblowing reporting form

Please email the following information to: WhistleBlowing@brighton-hove.gov.uk

Note: If you have not already done so, please read the Council's Whistleblowing Policy before raising your concern under this process.

1. Please describe your concern, including:

- What your concern is, and why you have it
- What service area is involved, including any names of individuals or teams, and what you think they are doing that is wrong
- What harm or risk of harm is being caused.

2. What evidence do you have of it?

- Please describe the evidence you have, ensuring you attach any relevant information to your email

3. How is it in the public interest to investigate your complaint?

- Please give any additional info you have about why the complaint should be investigated. You may wish to outline your motivation for making this complaint in good faith, believing it to be true

4. What do you think should happen next?

- What do you think should happen if your concerns are found to be justified?

5. Please provide your name and contact details.

- If exceptionally you are not minded to provide them, please say why, having first read para 5 of the policy, which explains why they will help us investigate your concerns.

Your contact details*

***This information will be kept strictly confidential. It will only be made available to people who need to know. This may include the investigator of your complaint, and/or the people who are considering it.**

Name	
Contact Telephone Number:	
Email:	

Appendix 4

Protected disclosures for workers: The Public Interest Disclosure Act 1998

Appendix: The Public Interest Disclosure Act 1998

Recent changes

The Enterprise and Regulatory Reform Act (ERRA) 2013 included major changes to employment law, which will affect aspects of whistleblower protection. For further information, see the legal updates on the Protect website. You may also wish to take your own legal advice.

The Public Interest Disclosure Act 1998 (PIDA) offers protection to workers from any detriment from their employer that arises from the worker making a 'protected disclosure'.

To qualify as a 'protected disclosure' the disclosure must satisfy a number of requirements under PIDA:

1. The worker must have made a 'qualifying disclosure'. This is a disclosure of information which, in the reasonable belief of the worker, tends to show one or more of the following:

- a) That a criminal offence has been committed, is being committed, or is likely to be committed.
- b) That a person has failed, is failing, or is likely to fail to comply with any legal obligation to which he is subject.
- c) That a miscarriage of justice has occurred, is occurring, or is likely to occur.
- d) That the health and safety of any individual has been, is being, or is likely to be endangered.
- e) That the environment has been, is being, or is likely to be damaged.
- f) That information tending to show any matter falling within any of the preceding paragraphs has been or is likely to be deliberately concealed.

A disclosure of information is not a qualifying disclosure if the person making it commits a criminal offence in doing so.

2. The qualifying disclosure must be made in good faith.

3. The worker must make the qualifying disclosure to one of a number of 'specified persons' set out in PIDA, which include:

- a) The worker's employer or, if they reasonably believe that the failure relates solely or mainly to (i) the conduct of a person other than their employer or (ii) any

other matter for which a person other than their employer has legal responsibility, that other person.

b) A 'prescribed person', which includes CQC. However, the worker must reasonably believe that the information disclosed, and any allegation contained in it is substantially true. The worker must also reasonably believe that the relevant failure being disclosed falls within any description of matters for which CQC is a prescribed person.

Where the above requirements are satisfied, a worker who has made a protected disclosure is protected under PIDA from dismissal or any other detriment arising from making that disclosure. Detriment can include detriment suffered from a previous employer where, for example, the employer refuses to give a reference because the worker has made a protected disclosure. A worker who suffers dismissal or detriment may bring a claim for compensation (which is unlimited) in the Employment Tribunal. The term 'worker' includes employees, contractors or self-employed people.

Brighton & Hove City Council

Audit Standards & General Purposes Committee

Agenda Item 64

Subject: Standards Update

Date of meeting: 21st April 2026

Report of: Elizabeth Culbert, Director – Governance & Law and
Monitoring Officer

Contact Officer: Name: Victoria Simpson, Senior Lawyer – Corporate Law
Email: Victoria.Simpson@brighton-hove.gov.uk

Ward(s) affected: All

For general release

1. Purpose of the report and policy context

1.1 To provide an update on Standards-related matters, including in relation to complaints alleging that Members have breached the Council's [Code of Conduct for Members](#).

2. Recommendations

2.1 That Committee agrees to note this Report.

3. Context and background information

3.1 The Council is required by the Localism Act 2011 to have in place arrangements for dealing with complaints against elected and co-opted Members. Brighton & Hove City Council reviews its arrangements regularly and publishes them on its website. It also makes data on member complaints available to the public via quarterly reports such as this one.

3.2 The Audit, Standards and General Purposes Committee has delegated authority for leading in discharging the statutory requirement that the Council maintain and promote high standards of conduct by Members. This Committee receives quarterly reports on complaints against members to provide reassurance that complaints are being considered and dealt with in accordance with the Council's processes. This Report appends data on complaints both reported as outstanding at the time of the last Report, and those which have been received since then.

3.3 Members are asked to note the contents of the Report and to make any comments or suggestions they wish.

4. Quarterly report on Member complaints

Progress on complaints previously reported to this Committee

4.1 This data is provided in Appendix 1, at table 1.

Progress on new complaints received in since the last update

4.2 This data is provided in Appendix 1, at table 2.

4.3 The complaints referred to in this section are being progressed by the office of the Monitoring Officer in accordance with the procedure which governs member complaints.

5. Independent Persons appointed under the Localism Act 2011

5.1 The Council is required by law to appoint at least one 'independent person' to provide input at key points during the determination of complaints against members. At Brighton & Hove City Council, we are fortunate in the calibre of appointees we have been able to attract. In recent years they have been three in number, this to reflect not just the volume of member complaints but also the enhanced role the Independent Persons play in this Council's arrangements by providing input to a greater degree than statutorily required.

5.2 By way of an update, Committee is alerted to the fact that one of the appointees - David Gill – has recently resigned for personal reasons. While that resignation has taken place with immediate effect, it follows three years' active engagement with a wide range of member complaints: a key contribution which Committee is asked to acknowledge with thanks.

5.3 While two independent persons remain appointed – David Bradly and Barabra Beardwell – David Bradly is nearing the end of his term, which expires in October 2026. For this reason, and to assist the smooth running of the member complaints process as well as to support the Monitoring Officer in discharging her responsibilities, efforts are underway to recruit two new independent persons as a matter of priority. While full Council approval is required to appoint the successful applicants after an open recruitment process, this Committee will be kept informed of developments.

6. Proposed changes to the standards regime

6.1 Committee has previously been made aware of the Government's response to its consultation on proposals to substantively reform the member complaint regime. Information regarding those proposed changes and the Government's stated intention to proceed was provided to this Committee in [the January 2026 Report](#). There has been no further news regarding timescales since the Government announced its firm intention, and a watching brief will continue to be maintained.

7. Member training

- 7.1 In accordance with the information provided at last Committee, two alternative Standards refresher training slots were offered to all elected and co-opted voting members of the Council last month. A further opportunity has been offered during April for any members who were unable to attend the previous slots but wished to do so.

8. Analysis and consideration of alternative options

- 8.1 The Council is obliged under the Localism Act to make arrangements for maintaining high standards of conduct among members and to make arrangements for the investigation of complaints. This 'for noting' Report provides information as opposed to options.

9. Community engagement and consultation

- 9.1 None.

10. Financial implications

- 10.1 There are no direct financial implications arising from this report. Any activity in relation to monitoring standards and investigating complaints is met from existing budgets.

Name of finance officer consulted: Haley Woollard

Date consulted: 09/04/2026

11. Legal implications

- 11.1 These are covered in the Report.

Name of lawyer consulted: Victoria Simpson Date consulted

26/03/2026

12. Risk implications

- 12.1 No risks other than the previously reported potential pressures of an updated member complaints regime have been identified.

13. Equalities implications

- 13.1 There are no equalities implications arising from this Report, which provides reassurance on the arrangements which have been developed with the need to ensure the Council and its members discharge their responsibilities with appropriate regard for equalities considerations in mind.

14. Sustainability implications

- 14.1 No sustainability implications have been identified.

15. Other Implications

15.1 No other implications have been identified.

16. Conclusion

16.1 Members are asked to note the contents of this Report, which aims to assist the Council in discharging its responsibilities in this area.

Supporting Documentation

[Strengthening the standards and conduct framework for local authorities in England - GOV.UK](#)

Appendices

Appendix 1 – data on member complaints previously reported to Committee (Table 1) and new Complaints (Table 2)

Appendix 1: Complaint data

Table 1 – Complaints reported to [January 2026 Committee](#) as not having been resolved at that time

URN	Date received	Date determined	If concluded, basis on which decision was taken	Complaint Topic	Additional notes
U2025	03/07/2025	9/4/2026	Decision to take no further action at preliminary assessment stage on the basis that it would not be in the public interest to refer it for formal investigation	D	Complaint concerned remarks and claims made online about the complainant and other third parties.
Z2025	24/08/2025	21/01/2026	Decision to take no further action at preliminary assessment stage, insufficient evidence of a breach of the Code having been identified to merit progressing the complaint	A	Complaint about comments made by a member about a politician from another Party.
G12025	05/10/2025	Ongoing	Not yet concluded	A	Complaint alleging misinformation conveyed within a newsletter
H12025	03/10/2025	9/4/2026	Decision made to take no further action at preliminary assessment stage, insufficient evidence of a breach of the Code having been identified to merit progressing the complaint	D	Complaint regarding comments by subject member which the complainant alleged had encouraged racism.

J12025	17/10/2025	Ongoing	Not yet concluded	B	Complaint regarding conduct during a Cllr's speech.
L12025	16/10/2025	Ongoing	Complaint referred for formal investigation, which remains underway.	D	Complaint about the conduct of a Cllr alleging inappropriate conduct.
M12025	21/11/2025	8/4/2026	Decision to take no further action at preliminary assessment stage, insufficient evidence of a breach of the Code having been identified to merit progressing the complaint.	B	Complaint about the conduct of the Chair of a Council meeting.
N12025	29/11/2025	8/4/2026	Decision to take no further action at preliminary assessment stage, insufficient evidence of a breach of the Code having been identified to merit progressing the complaint	B	Complaint about the conduct of three separate Cllrs at a Council meeting.
O12025	06/12/2025	9/4/2026	Decision to take no further action at preliminary assessment stage, insufficient evidence of a breach of the Code having been identified to merit progressing the complaint	A	Complaint alleging lack of response to comms sent to three Cllrs.
P12025	18/12/2025	10/03/2026	Decision to take no further action at preliminary assessment stage, insufficient evidence of a breach of the Code having been identified to merit progressing the complaint	B	Complaint about the conduct of three separate Cllrs at a Council meeting.

Table 2: Complaints received in since the January 2026 report to this Committee:

A2026	07/01/2026	Ongoing	Decision to take no further action at preliminary assessment stage, insufficient evidence of a breach of the Code having been identified to merit progressing the complaint	B	Complaint about the subject member's conduct at a full Council meeting.
B2026	17/01/2026	25/02/2026	Decision to take no further action at preliminary assessment stage, insufficient evidence of a breach of the Code having been identified to merit progressing the complaint	C	Complaint alleging misleading public statements in the press by the subject member.
C2026	25/11/2025	8/04/2026	Decision to take no further action at preliminary assessment stage, insufficient evidence of a breach of the Code having been identified to merit progressing the complaint	D	Complaint about the subject member's conduct before and during a full Council meeting.
D2026	29/01/2026	8/04/2026	Decision to take no further action at preliminary assessment stage, insufficient evidence of a breach of the Code having been identified to merit progressing the complaint	C	Complaint about subject member's conduct in their ward, including in relation to a planning application.
E2026	12/02/2026	8/04/2026	Decision to take no further action at preliminary assessment stage, insufficient evidence of a breach of	C	Complaint about the tone and content of email comms by the subject member.

			the Code having been identified to merit progressing the complaint		
F2026	15/02/2026	8/04/2026	Decision to take no further action at preliminary assessment stage, insufficient evidence of a breach of the Code having been identified to merit progressing the complaint	A	Complaint about member's response/ lack thereof to an enquiry.
G2026	05/03/2026	Ongoing	Not yet concluded	D	Complaint about a social media post about the complainant
H2026	31/03/2026	Ongoing	Not yet concluded	C	Complaint alleging inaccuracy of information provided by subject member about Council services
I2026	27/03/2026	Ongoing	Not yet concluded	B	Complaint regarding response provided by a subject member to a public question about an email sent by the Council.
J2026	31/03/2026	Ongoing	Not yet concluded	A	Complaint about the position taken by two councillors regarding a planning application in their ward

Key to Complaint topics

Code	Description of type of conduct complained about
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A	<i>Complaints about members' conduct in their wards, including when discharging their ward responsibilities or otherwise communicating with constituents or other stakeholders.</i>
B	<i>Complaints about comments or conduct either at council meetings, or at meetings at which members are representing BHCC</i>
C	<i>Complaints about conduct relating to council business or other members made outside council meetings, including on social media</i>
D	<i>Complaints about a member's conduct or position on an issue which is not council business or a ward matter, including conduct or a statement reported in the press or made on social media</i>

