

BRIGHTON & HOVE CITY COUNCIL

AUDIT, STANDARDS & GENERAL PURPOSES COMMITTEE

4.00pm 25 NOVEMBER 2025

**COUNCIL CHAMBER, HOVE TOWN HALL, NORTON ROAD, HOVE,
BN3 3BQ - HTH/CC**

DECISION LIST

Part One

1 EXTERNAL AUDIT - AUDIT FINDINGS REPORT 2024/25

Decision implemented at close of business on: unless called in

Contact Officer: Jane Strudwick
Ward Affected: All Wards

Tel: 01273 291255

RESOLVED –

That the Audit, Standards, and General Purposes Committee note the findings set out in the 2024/25 Audit Findings Report and ask questions of the auditor as necessary and raise any other matters relevant to the audit of the 2024/25 financial statements.

1 AUDITED STATEMENT OF ACCOUNTS 2024/25

Decision implemented at close of business on: unless called in

Contact Officer: Jane Strudwick
Ward Affected: All Wards

Tel: 01273 291255

RESOLVED –

That the Audit, Standards, and General Purposes Committee:

- 1) Note the findings of the external auditor Grant Thornton as set out in their audit findings report (a separate item on the agenda).
- 2) Note the results of the public inspection of the accounts.
- 3) Approve the Letter of Representation on behalf of the council.

- 4) Approve the audited Statement of Accounts for 2024/25 subject to any final amendments.
- 5) Delegate authority to the Chief Financial Officer for any final wording or immaterial adjustments to the accounts prior to publication.

1 INTERNAL AUDIT AND COUNTER FRAUD QUARTER 2 PROGRESS REPORT 2025/26

Decision implemented at close of business on: unless called in

Ward Affected: All Wards

RESOLVED –

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

1 CIPFA CODE OF PRACTICE FOR THE GOVERNANCE OF INTERNAL AUDIT IN UK LOCAL GOVERNMENT

Decision implemented at close of business on: unless called in

Ward Affected: All Wards

RESOLVED –

That the Audit, Standards, and General Purposes Committee considered and approve the following:

- 1) The results of the self-assessment against the new Code
- 2) The action plan developed in response to that self assessment.