

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

MINUTES

Present: Councillor West (Chair) Atkinson, Baghoth, Guilmant, Helliwell, Hewitt, Meadows, Robinson and Allen

Other Members present: Councillor Allen

PART ONE

30 PROCEDURAL BUSINESS

30a Declarations of substitutes

30.1 Councillor Robinson was present as a substitute for Councillor Loughran.

30b Declarations of interests

30.2 Councillor Atkinson declared a non-pecuniary interest as an employee of Sussex Partnership NHS Foundation Trust.

30.3 Councillor Hewitt declared a non-pecuniary interest as an employee of Sussex Partnership NHS Foundation Trust.

30c Exclusion of the press and public

30.4 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.

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

31 MINUTES

31.1 **RESOLVED** – That the minutes of the previous meeting held on 23 September 2025 be approved and signed as the correct record.

32 CHAIR'S COMMUNICATIONS**32.1** The Chair provided the following communications:

On our agenda today, we will consider the External Auditors audit findings report developed from their audit of the council's financial statements. These findings, and the External Auditors recommendations, will in turn help inform our consideration in offering our approval to the audited Statement of Accounts for 2024/25 and the Letter of Representation.

It had been hoped we would also be able to consider the External Auditors Value For Money report at this meeting. You would have noted in the reports that it's unfortunately not been possible to conclude that work yet and so that will come for our meeting in January.

Members will be reminded by the minutes of our September meeting, that we called for a report of the draft budget to come to our next meeting in January. So along with the VFM report I think this will give us a timely understanding of the context the budget and also the proposals being drafted. I think we have already asked the councillor, Jacob Taylor, as finance lead, to attend that meeting to inform. But I'd just like to reaffirm that invitation, which I think is agreeable.

On our agenda today we also have our regular quarterly progress report on Internal Audit and Counter Fraud and also one on embracing an updated CIPFA code of practice.

I'm pleased to welcome Councillor Allen, Cabinet member for Customer Services and Public Realm, who is here to help us with both those items, and I'm sure more generally too. Welcome Jacob.

A number of our reports are quite lengthy and detailed, so I would ask members to quote page references when asking questions or making points as this will help officers and myself to ensure you receive a proper response.

33 CALL OVER**33.1** The Democratic Services Officer called the agenda items to the committee. The following items were not called for discussion and were therefore taken to be agreed in accordance with the officer's recommendation:

- 1) Item 39 – CIPFA Code of Practice for the Governance of Internal Audit in UK Local Government

33.2 All other items were called for discussion.**34 PUBLIC INVOLVEMENT****34.1** No public representations were received.**35 MEMBER INVOLVEMENT**

35.1 No member representations were received.

36 EXTERNAL AUDIT - AUDIT FINDINGS REPORT 2024/25

36.1 The committee considered the report of the External Auditor which sets out the findings of the 2024/25 audit by the council's appointed external auditor, Grant Thornton. It includes the key messages arising from the audit of the financial statements and also sets out the arrangements for the auditor's value for money work. The value for money results will be covered in more detail in the external auditor's full annual report, which will be taken to the next Audit, Standards & General Purposes committee in January 2026.

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

36.3 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.

37 AUDITED STATEMENT OF ACCOUNTS 2024/25

37.1 The committee considered the report of the External Auditor which provides information about the audit of the council's 2024/25 Statement of Accounts and recommends approval of the 2024/25 audited accounts and the Letter of Representation on behalf of the council. The accounts should be viewed alongside the council's Annual Governance Statement (AGS) which is also approved by the Audit, Standards & General Purposes Committee.

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

37.3 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.

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

- 38.1 The committee considered the report Internal Audit and Counter Fraud Quarter 2 Progress Report 2025/26 which provided Members with an update on all internal audit and counter fraud activity completed during quarter 2 (2025/26), including a summary of all key audit findings. The report also included an update on the performance of the Internal Audit Service during the period.
- 38.2 Councillors Atkinson, Baghoth, Helliwell, Hewitt, Guilmant, Meadows, and West asked questions and contributed to the debate of the report.

38.3 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.

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

39.1 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.

40 ITEMS REFERRED FOR COUNCIL

- 40.1 No items were referred to Full Council for information.

41 ITEMS FOR THE NEXT MEETING

- 41.1 No items were requested for the next meeting.

The meeting concluded at 6.19pm

Signed

Chair

Dated this

day of